
Changes to legislation: There are outstanding changes not yet made to Regulation (EU) 2018/318 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

ANNEX

Annexes I, II and III to Regulation (EU) No 1011/2012 (ECB/2012/24) are amended as follows:

- (1) Annex I, Chapter 2, is amended as follows:
- (a) Part 1 is amended as follows:
- (i) the sentence at the end of Part 1 above the table is replaced by the following:
- The relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB may also choose to require group data reporting agents to report data for fields 9 to 11 and, if not already covered under points (b) or (c), 31 to 37.;
- (ii) the text of footnote ⁽¹⁾ in the table is replaced by the following:
- ⁽¹⁾ Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective rules as established by the relevant NCB which granted the derogation or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, ensuring that the data is homogenous with respect to the mandatory breakdowns.;
- (b) Part 2 is amended as follows:
- (i) the sentence at the end of Part 2 above the table is replaced by the following:
- The relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB may require group data reporting agents to also report data for fields 8 to 10, 12 and, if not already covered under points (b) or (c), 53 to 59.;
- (ii) the text of footnote ⁽¹⁾ in the table is replaced by the following:
- ⁽¹⁾ Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective rules as established by the relevant NCB which granted the derogation, or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, ensuring that the data is homogenous with respect to the mandatory breakdowns.;
- (2) Annex II is amended as follows:
- (a) in Part 1, the first sentence is replaced by the following:
- This table provides a detailed description of instrument categories, which the relevant national central bank (NCB), or where group data is reported to the European Central Bank (ECB) pursuant to Article 3a(5), the ECB transpose into categories applicable at national level in accordance with this Regulation.;

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- (b) in Part 2, the first sentence is replaced by the following:
- This table provides a description of sector categories, which the relevant NCB, or where group data is reported to the ECB pursuant to Article 3a(5), the ECB transpose into categories applicable at national level in accordance with this Regulation.;
- (c) in Part 4, the definitions in the table are amended as follows:
- (i) the definition of ‘Positions at market value’ is replaced by the following:
- Amount held of a security at the price quoted in the market in euro. The relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB must in principle require accrued interest to be reported either under this position or separately. However, the relevant NCBs, or the ECB, as applicable, may at their discretion require data excluding accrued interest.;
- (ii) the definition of ‘Guarantor identifier code’ is replaced by the following:
- A standard code, agreed with the relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB, that uniquely identifies a guarantor, and information on the identifier type of the code that is used, e.g. legal entity identifier, EU identifier or national identifier.;
- (d) in Part 5, the definitions in the table are amended as follows:
- (i) the definition of ‘EU identifier’ is replaced by the following:
- EU identifier means a commonly used identification code, agreed with the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB, which enables the unambiguous identification of any entity within the EU.;
- (ii) the definition of ‘National identifier’ is replaced by the following:
- National identifier means a commonly used identification code, agreed with the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB, which enables the unambiguous identification of any entity within its country of residency.;
- (iii) the definition of ‘Level of reporting’ is replaced by the following:
- Level of reporting refers to whether data is reported on an entity-by-entity basis or on a group basis as defined in points 23 and 24 of Article 1. Harmonised accounting and consolidation principles should be applied, in agreement with the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB to the data reported at entity level,

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i.e. information on entity level should follow the accounting and risk calculation principles of the group to the extent possible.;

- (e) in Part 6, the definitions in the table are amended as follows:
- (i) the definition of ‘Holder identifier code’ is replaced by the following:
- A standard code, agreed with the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB, that uniquely identifies the holder and information on the identifier type of the code that is used, e.g. EU identifier or national identifier.;
- (ii) the definition of ‘Identifier code of the immediate parent of the holder’ is replaced by the following:
- A standard code, agreed with the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB, that uniquely identifies the immediate legal entity that the holder is a legally dependant part of and information on the identifier type of the code that is used, e.g. legal entity identifier, EU identifier or national identifier.;
- (f) in Part 7, in the table the definition of ‘Issuer identifier code’ is replaced by the following:
- A standard code, agreed with the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB, that uniquely identifies an issuer and information on the identifier type of the code that is used, e.g. EU identifier or national identifier.;
- (3) Annex III is amended as follows:
- (a) point 1 is replaced by the following:
1. Minimum standards for transmission:
- (a) reporting to the relevant national central bank (NCB) and, where group data is reported to the ECB pursuant to Article 3a(5), the ECB must be timely and within the deadlines set by the relevant NCB or the ECB, as applicable;
- (b) statistical reports must take their form and format from the technical reporting requirements set by the relevant NCB or the ECB, as applicable;
- (c) the contact persons within the actual reporting agent must be identified;
- (d) the technical specifications for data transmission to the relevant NCB or, the ECB, as applicable, must be followed.;
- (b) points 2(d) and (e) are replaced by the following:
- (d) actual reporting agents must follow the dimensions and decimals set by the relevant NCB, or where group data is reported to the ECB

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pursuant to Article 3a(5), by the ECB for the technical transmission of the data;

- (e) actual reporting agents must follow the rounding policy set by the relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), by the ECB for the technical transmission of the data..

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Changes and effects yet to be applied to :

- [Regulation revoked by S.I. 2021/1300 Sch. 1 para. 96](#)