

# GUIDELINES

## GUIDELINE (EU) 2015/948 OF THE EUROPEAN CENTRAL BANK

of 16 April 2015

### amending Guideline ECB/2013/7 concerning statistics on holdings of securities (ECB/2015/19)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Articles 5.1, 12.1 and 14.3 thereof,

Having regard to Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank <sup>(1)</sup>,

Having regard to Regulation (EU) No 1011/2012 of the European Central Bank of 17 October 2012 concerning statistics on holdings of securities (ECB/2012/24) <sup>(2)</sup>,

Whereas:

- (1) Considering the introduction of direct reporting of statistical information by insurance corporations in Regulation (EU) No 1374/2014 of the European Central Bank (ECB/2014/50) <sup>(3)</sup>, and the close links with the data to be collected by national competent authorities (NCAs) for supervisory purposes under the framework established by Directive 2009/138/EC of the European Parliament and of the Council <sup>(4)</sup>, Regulation (EU) No 1011/2012 (ECB/2012/24) has been amended to include data required to be directly reported by insurance corporations (ICs). Guideline ECB/2013/7 <sup>(5)</sup> also needs to be amended since it defines the necessary procedures for the national central banks (NCBs) to report to the European Central Bank (ECB).
- (2) Therefore, Guideline ECB/2013/7 should be amended accordingly,

HAS ADOPTED THIS GUIDELINE:

#### Article 1

#### Amendments

Guideline ECB/2013/7 is amended as follows:

- (1) in Article 3, paragraph 1 is replaced by the following:

‘1. NCBs shall collect and report to the ECB statistical information on holdings of securities with an ISIN code, on a security-by-security basis, in accordance with the reporting schemes in Annex I, Part 1 (Tables 1 to 3) and Part 2 (Tables 1 to 3), and in compliance with electronic reporting standards which are laid down separately, for the following types of instruments: short-term debt securities (F.31); long-term debt securities (F.32); listed shares (F.511) and investment fund shares or units (F.52).

NCBs’ reporting obligations shall cover end-of-quarter positions and either (i) end-of-quarter financial transactions over the reference quarter, or (ii) end-of-month or end-of-quarter data that are necessary to derive financial transactions, as laid down in paragraph 2. NCBs shall also report end-of-year positions, as laid down in Article 3(2b) of Regulation (EU) No 1011/2012 (ECB/2012/24) in accordance with the reporting scheme in Annex I, Part 3 (Tables 1 to 2) of this Guideline.

<sup>(1)</sup> OJ L 318, 27.11.1998, p. 8.

<sup>(2)</sup> OJ L 305, 1.11.2012, p. 6.

<sup>(3)</sup> Regulation (EU) No 1374/2014 of the European Central Bank of 28 November 2014 on statistical reporting requirements for insurance corporations (ECB/2014/50) (OJ L 366, 20.12.2014, p. 36).

<sup>(4)</sup> Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009, p. 1).

<sup>(5)</sup> Guideline ECB/2013/7 of 22 March 2013 concerning statistics on holdings of securities (OJ L 125, 7.5.2013, p. 17).

Financial transactions or data necessary to derive financial transactions that are reported by actual reporting agents to NCBs in accordance with Part 1 of Annex I to Regulation (EU) No 1011/2012 (ECB/2012/24) shall be measured as laid down in Part 3 of Annex II to Regulation (EU) No 1011/2012 (ECB/2012/24).;

(2) in Article 3, paragraph 2, the following point (c) is added:

‘(c) with respect to holdings of securities by insurance corporations (ICs) on an annual basis, NCBs shall report data on end-of-year aggregated positions by close of business on the 70th calendar day following the end of the year to which the data relate.’;

(3) in Article 4, paragraph 1 is replaced by the following:

‘1. NCBs may decide whether to report to the ECB statistical information covering securities without an ISIN code held by monetary financial institutions (MFIs), investment funds (IFs), financial vehicle corporations engaged in securitisation transactions (FVCs), ICs and heads of reporting groups subject to Regulation (EU) No 1011/2012 (ECB/2012/24) or held by custodians on behalf of: (i) resident investors not subject to Regulation (EU) No 1011/2012 (ECB/2012/24); (ii) non-financial investors resident in other euro area Member States; or (iii) investors resident in non-euro area Member States, as defined in Regulation (EU) No 1011/2012 (ECB/2012/24), that are not granted a derogation from reporting requirements under Regulation (EU) No 1011/2012 (ECB/2012/24).’.

#### *Article 2*

### **Amendments to Annex I to Guideline ECB/2013/7**

Annex I to Guideline ECB/2013/7 is amended in accordance with the Annex to this Guideline.

#### *Article 3*

### **Taking effect and implementation**

This Guideline shall take effect on the day of its notification to the NCBs. The Eurosystem central banks shall comply with this Guideline from the date of entry into force of Regulation (EU) 2015/730 of the European Central Bank (ECB/2015/18) <sup>(1)</sup>.

#### *Article 4*

### **Addressees**

This Guideline is addressed to all Eurosystem central banks.

Done at Frankfurt am Main, 16 April 2015.

*For the Governing Council of the ECB*  
*The President of the ECB*  
Mario DRAGHI

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<sup>(1)</sup> Regulation (EU) 2015/730 of the European Central Bank of 16 April 2015 amending Regulation (EU) No 1011/2012 concerning statistics on holdings of securities (ECB/2012/24) (ECB/2015/18) (OJ L 116, 7.5.2015, p. 5).

## ANNEX

Annex I to Guideline ECB/2013/7 is amended as follows:

(1) in Part 1, Table 2 is replaced by the following:

Table 2

**Information on holdings of securities**

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
1. <b>Securities related information</b>	Holder sector	M	Sector/sub-sector of the investor.
			Non-financial corporations (S.11) <sup>(3)</sup>
			Deposit-taking corporations except central banks (S.122)
			Money market funds (MMFs) (S.123)
			Non-MMF investment funds (S.124)
			Other financial corporations <sup>(4)</sup> excluding financial vehicle corporations engaged in securitisation transactions
			Financial vehicle corporations engaged in securitisation transactions
			Insurance corporations (S.128)
			Pension funds (S.129)
			Insurance corporations and pension funds (sub-sector not identified) (S.128+S.129) (transitional period)
			Central government (S.1311) (voluntary breakdown)
			State government (S.1312) (voluntary breakdown)
			Local government (S.1313) (voluntary breakdown)
	Social security funds (S.1314) (voluntary breakdown)		
	Other general government (sub-sector not identified)		

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description														
			<table border="1"> <tr> <td data-bbox="855 259 903 412"></td> <td data-bbox="909 259 1417 412">Households excluding non-profit institutions serving households (S.14) (voluntary breakdown for resident investors, mandatory for third party holdings)</td> </tr> <tr> <td data-bbox="855 421 903 528"></td> <td data-bbox="909 421 1417 528">Non-profit institutions serving households (S.15) (voluntary breakdown)</td> </tr> <tr> <td data-bbox="855 537 903 672"></td> <td data-bbox="909 537 1417 672">Other households and non-profit institutions serving households (S.14+S.15) (sub-sector not identified)</td> </tr> <tr> <td data-bbox="855 680 903 815"></td> <td data-bbox="909 680 1417 815">Non-financial investors excluding households (only for third party holdings) (S.11+S.13+S.15) <sup>(5)</sup></td> </tr> <tr> <td data-bbox="855 824 903 958"></td> <td data-bbox="909 824 1417 958">Central banks and general government to be reported only for holdings by non-euro area countries (S.121+S.13) <sup>(6)</sup></td> </tr> <tr> <td data-bbox="855 967 903 1102"></td> <td data-bbox="909 967 1417 1102">Investors other than central banks and governments to be reported only for holdings by non-euro area countries <sup>(6)</sup></td> </tr> <tr> <td data-bbox="855 1111 903 1182"></td> <td data-bbox="909 1111 1417 1182">Unknown sector <sup>(7)</sup></td> </tr> </table>		Households excluding non-profit institutions serving households (S.14) (voluntary breakdown for resident investors, mandatory for third party holdings)		Non-profit institutions serving households (S.15) (voluntary breakdown)		Other households and non-profit institutions serving households (S.14+S.15) (sub-sector not identified)		Non-financial investors excluding households (only for third party holdings) (S.11+S.13+S.15) <sup>(5)</sup>		Central banks and general government to be reported only for holdings by non-euro area countries (S.121+S.13) <sup>(6)</sup>		Investors other than central banks and governments to be reported only for holdings by non-euro area countries <sup>(6)</sup>		Unknown sector <sup>(7)</sup>
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	Other households and non-profit institutions serving households (S.14+S.15) (sub-sector not identified)																
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	Investors other than central banks and governments to be reported only for holdings by non-euro area countries <sup>(6)</sup>																
	Unknown sector <sup>(7)</sup>																
	Holder country	M	Country of residence of the investor														
	Source	M	<table border="1"> <tr> <td data-bbox="855 1281 903 1384"></td> <td data-bbox="909 1281 1417 1384">Source of the submitted information on securities holdings</td> </tr> <tr> <td data-bbox="855 1393 903 1473"></td> <td data-bbox="909 1393 1417 1473">Direct reporting</td> </tr> <tr> <td data-bbox="855 1482 903 1563"></td> <td data-bbox="909 1482 1417 1563">Custodian reporting</td> </tr> <tr> <td data-bbox="855 1572 903 1653"></td> <td data-bbox="909 1572 1417 1653">Mixed reporting <sup>(8)</sup></td> </tr> <tr> <td data-bbox="855 1662 903 1729"></td> <td data-bbox="909 1662 1417 1729">Not available</td> </tr> </table>		Source of the submitted information on securities holdings		Direct reporting		Custodian reporting		Mixed reporting <sup>(8)</sup>		Not available				
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	Custodian reporting																
	Mixed reporting <sup>(8)</sup>																
	Not available																
	Function	M	<table border="1"> <tr> <td data-bbox="855 1738 903 1841"></td> <td data-bbox="909 1738 1417 1841">Function of the investment according to the classification of balance of payments statistics</td> </tr> <tr> <td data-bbox="855 1850 903 1930"></td> <td data-bbox="909 1850 1417 1930">Direct investment</td> </tr> <tr> <td data-bbox="855 1939 903 2020"></td> <td data-bbox="909 1939 1417 2020">Portfolio investment</td> </tr> <tr> <td data-bbox="855 2029 903 2101"></td> <td data-bbox="909 2029 1417 2101">Not specified</td> </tr> </table>		Function of the investment according to the classification of balance of payments statistics		Direct investment		Portfolio investment		Not specified						
	Function of the investment according to the classification of balance of payments statistics																
	Direct investment																
	Portfolio investment																
	Not specified																

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
	Reporting basis	V	Indicates how the security is quoted, as a percentage or in units
			Percentage
			Units
	Nominal currency	V	Currency in which the ISIN is denominated, reported when the reporting basis equals percentage
	Positions	M	Total amount of securities held
			At nominal value <sup>(9)</sup> . Number of shares or units of a security or aggregated nominal amount (in nominal currency or euro) if the security is traded in amounts rather than in units, excluding the accrued interest
			At market value. Amount held at the price quoted in the market in euro, including accrued interest <sup>(10)</sup>
	Positions: of which amount	M <sup>(11)</sup>	Amount of securities held by the two largest investors
			At nominal value, according to the same valuation method as positions
			At market value, according to the same valuation method as positions
	Format	M <sup>(9)</sup>	Specifies the format used for the positions at nominal value
			Nominal value in euro or other relevant currency
			Number of shares/units <sup>(12)</sup>
	Other changes in volume	M	Other changes in the amount of the security held
			At nominal value in the same format as the positions at nominal value
			At market value in euro
	Other changes in volume: of which amount	M <sup>(11)</sup>	Other changes in volume in the amount held by the two largest investors
			At nominal value, according to the same valuation method as positions
			At market value, according to the same valuation method as positions

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
	Financial transactions	M <sup>(13)</sup>	Sum of purchases minus sales of a security, recorded at transaction value in euro including accrued interest <sup>(10)</sup>
	Financial transactions: of which amount	M <sup>(14)</sup>	Sum of the two largest transactions in absolute terms by individual holders, according to the same valuation method as the financial transactions
	Confidentiality status	M <sup>(15)</sup>	Confidentiality status for positions, transactions, other changes in volume
			Not for publication, restricted for internal use only
			Confidential statistical information
			Not applicable <sup>(16)</sup>

<sup>(1)</sup> The electronic reporting standards are laid down separately.

<sup>(2)</sup> M: mandatory attribute; V: voluntary attribute.

<sup>(3)</sup> The numbering of categories throughout this Guideline reflects the numbering introduced in ESA 2010.

<sup>(4)</sup> Other financial intermediaries (S.125) plus financial auxiliaries (S.126) plus captive financial institutions and money lenders (S.127).

<sup>(5)</sup> Only if sectors S.11, S.13 and S.15 are not reported separately.

<sup>(6)</sup> For data reported by non-euro area NCBs, only for reporting holdings by non-resident investors.

<sup>(7)</sup> Unallocated sector resident in the holder country; i.e. unknown sectors of unknown countries should not be reported. NCBs shall inform SHSDB operators of the reason for the unknown sector, in the event of statistically relevant values.

<sup>(8)</sup> Only if direct and custodian reporting cannot be distinguished.

<sup>(9)</sup> Not reported if market values (and the respective other changes in volume/transactions) are reported.

<sup>(10)</sup> The inclusion of accrued interest is recommended, on a best efforts basis.

<sup>(11)</sup> If an NCB reports the confidentiality status, this attribute may not be reported. The amount may refer to the largest single investor, instead of the two largest investors, under the responsibility of the reporting NCB.

<sup>(12)</sup> NCBs are encouraged to report nominal value in number of units when securities are quoted in units in the CSDB.

<sup>(13)</sup> To be reported only if transactions are not derived from positions in the SHSDB.

<sup>(14)</sup> To be reported only for transactions collected from reporting agents, not reported for transactions derived from positions by NCBs.

<sup>(15)</sup> To be reported if the corresponding amount of the two largest investors for positions, transactions, other changes in volume, respectively, is not available/provided.

<sup>(16)</sup> To be used only if transactions are derived from positions by NCBs. In such cases the confidentiality status will be derived by the SHSDB, i.e. if the initial and/or final positions are confidential, the derived transaction is flagged as confidential.;

(2) in Part 2, Table 2 is replaced by the following:

Table 2

### Information on holdings of securities

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
1. <b>Securities related information</b>	Reporting group ID	M	ID of the reporting group <sup>(3)</sup>
	Residency of the entities of the group	V	Residency of the entities of the group, when reported separately from head office <sup>(4)</sup>
			Resident in the country of the head office
			Not resident in the country of the head office

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description	
				If not resident in the country of the head office, resident of other euro area countries
				If not resident in the country of the head office, resident outside the euro area
		Entity ID	V	ID of the entity of the group <sup>(3)</sup>
	Country of residency of the entity	V	Country of legal incorporation or domicile of the entity	
	Group type	M	Group type	
				Banking group
	Reporting basis	V	Indicates how the security is quoted, as a percentage or in units	
				Percentage
				Units
	Nominal currency	V	Currency in which the ISIN is denominated, reported when reporting basis equals percentage	
	Format	M <sup>(5)</sup>	Specifies the format used for the positions at nominal value	
				Nominal value in euro or other relevant currency
				Number of shares/units <sup>(6)</sup>
	Positions	M	Total amount of securities held	
				At nominal value <sup>(5)</sup> . Number of shares or units of a security or aggregated nominal amount in nominal currency or euro if the security is traded in amounts rather than in units, excluding the accrued interest
				At market value. Amount held of a security at the price quoted in the market in euro, including accrued interest <sup>(7)</sup>

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
	Other changes in volume	V	Other changes in volume in the amount of the security held
			At nominal value in the same format as the positions at nominal value <sup>(3)</sup>
			At market value in euro
Financial transactions		V	Sum of purchases minus sales of a security, recorded at transaction value in euro including accrued interest <sup>(7)</sup>
Issuer is part of the reporting group		M	Indicates whether the security was issued by an entity of the same reporting group

<sup>(1)</sup> The electronic reporting standards are laid down separately.

<sup>(2)</sup> M: mandatory attribute; V: voluntary attribute.

<sup>(3)</sup> Identifier to be defined separately.

<sup>(4)</sup> NCBs may report according to four alternative options: (1) aggregated for all entities of the group including the head office; (2) aggregated for entities resident in the country of the head office; and aggregated for entities non-resident in the country of the head office, respectively; (3) aggregated for entities resident in the country of the head office; aggregated for entities resident in another euro area country; aggregated for entities resident outside the euro area; (4) entity by entity.

<sup>(5)</sup> Not reported if market values are reported.

<sup>(6)</sup> NCBs are encouraged to report nominal value in number of units when securities are quoted in units in the CSDB.

<sup>(7)</sup> The inclusion of accrued interest is recommended, on a best efforts basis.;

(3) in Part 2, Table 4 is replaced by the following:

Table 4

#### Holdings of securities without an ISIN code

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
1. Basic reference data	Aggregation flag	M	Type of data
			Data reported on a security-by-security basis
			Aggregated data (no security-by-security)
	Securities identification number		M
Securities identification number type		M <sup>(3)</sup>	Specifies the securities identification number for securities reported on a security-by-security basis <sup>(4)</sup>
			NCB internal number
			CUSIP
			SEDOL
			other <sup>(5)</sup>



Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
	Instrument classification	M	Classification of the security according to ESA 2010 and Regulation (EU) No 1011/2012 (ECB/2012/24)
			Short-term debt securities
			Long-term debt securities
			Quoted shares
			Investment fund shares
			Other security types <sup>(6)</sup>
Issuer sector	M	Institutional sector of the issuer according to ESA 2010 and Regulation (EU) No 1011/2012 (ECB/2012/24)	
Issuer country	M	Country of legal incorporation or domicile of the issuer of the security	
Price value <sup>(7)</sup>	V	Price of the security at the end of the reference period	
Price value basis <sup>(5)</sup>	V	Specifies the basis on which the price value is given	
		Euro or other relevant currency	
		Percentage	
<b>2. Additional reference data</b>	Issuer name	V	Name of the issuer
	Short name	V	Short name of the security given by issuer, defined according to the characteristics of the issue and any other available information
	Issuer is part of the reporting group	M	Indicates whether the security was issued by an entity of the same reporting group for securities reported on a security-by-security basis
	Issue date	V	The date on which the securities are delivered to the underwriter by the issuer against payment. This is the date when the securities are available for delivery to investors for the first time
	Maturity date	V	Date on which the debt instrument is redeemed
	Amount outstanding	V	Amount outstanding converted into euro
	Market capitalisation	V	Latest available market capitalisation in euro

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
	Accrued interest	V	Interest accrued since the last coupon payments or the accrual start date
	Last split factor	V	Stock splits and reverse splits of shares
	Last split date	V	Date from which the stock split becomes effective
	Coupon type	V	Type of coupon (fixed, floating, stepped, etc.)
	Debt type	V	Type of debt instrument
	Dividend amount	V	Amount of last dividend payment per share in dividend amount type before tax (gross dividend)
	Dividend amount type	V	Denomination either in dividend currency or number of shares
	Dividend currency	V	Currency of last dividend payment
	Asset securitisation type	V	Type of securing asset

<sup>(1)</sup> The electronic reporting standards are laid down separately.

<sup>(2)</sup> M: mandatory attribute; V: voluntary attribute.

<sup>(3)</sup> Not required for securities reported on an aggregated basis.

<sup>(4)</sup> NCBs should preferably use the same securities identification number for each security over several years. In addition, each securities identification number should be related to only one, security. NCBs must inform the SHSDB operators if they are not in a position to do so. CUSIP and SEDOL codes may be treated as NCB internal numbers.

<sup>(5)</sup> NCBs should specify in the metadata the type of identification number used.

<sup>(6)</sup> These securities will not be included in the production of aggregates.

<sup>(7)</sup> To calculate positions at market value from positions at nominal value.;

(4) the following Part 3 is added:

PART 3

**Annual holdings of securities by ICs**

Table 1

**General information and explanatory notes**

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
<b>1. General information</b>	Reporting institution	M	Identification code of the reporting institution
	Submission date	M	Date on which the data are submitted to the SHSDB
	Reference period	M	Period to which the data refer

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
	Reporting frequency	M	Annual data
<b>2. Explanatory notes (metadata)</b>	M	Treatment of early redemptions	
	M	Treatment of accrued interest	

<sup>(1)</sup> The electronic reporting standards are laid down separately.

<sup>(2)</sup> M: mandatory attribute; V: voluntary attribute.

Table 2

**Information on holdings of securities**

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
<b>1. Securities related information</b>	Holder sector	M	Sector/sub-sector of the investor.
			Insurance corporations (S.128)
	Source	M	Source of the submitted information on securities holdings
			Direct reporting
			Custodian reporting
			Mixed reporting <sup>(3)</sup>
			Not available
	Residency of the entities of the IC (head office and branches)		Residency of the entities of the IC (head office and branches)
			Resident in the country of the head office
			Not resident in the country of the head office
			If not resident in the country of the head office, resident of other EEA countries, by country
			If not resident in the country of the head office, resident of other non-EEA countries
	Reporting basis	V	Indicates how the security is quoted, as a percentage or in units
			Percentage
			Units

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
	Nominal currency	V	Currency in which the ISIN is denominated, reported when the reporting basis equals percentage
	Positions	M	Total amount of securities held
			At nominal value <sup>(4)</sup> . Number of shares or units of a security or aggregated nominal amount (in nominal currency or euro) if the security is traded in amounts rather than in units, excluding the accrued interest
			At market value. Amount held at the price quoted in the market in euro, including accrued interest <sup>(5)</sup>
	Format	V <sup>(6)</sup>	Specifies the format used for the positions at nominal value
			Nominal value in euro or other relevant currency
			Number of shares/units
	Confidentiality status	M	Confidentiality status for positions
			Not for publication, restricted for internal use only
			Confidential statistical information
Not applicable			
<b>2. Basic reference data</b>	Aggregation flag	M	Type of data
			Aggregated data (no security-by-security)
	Instrument classification	M	Classification of the security according to ESA 2010 and Regulation (EU) No 1011/2012 (ECB/2012/24)
			Short-term debt securities
			Long-term debt securities
			Quoted shares
			Investment fund shares

Reported information <sup>(1)</sup>	Attribute	Status <sup>(2)</sup>	Description
	Issuer sector	M	Institutional sector of the issuer according to ESA 2010 and Regulation (EU) No 1011/2012 (ECB/2012/24)
	Issuer country	M	Country of legal incorporation or domicile of the issuer of the security
			Euro area countries
			Non-euro area EU countries
			Non-EU countries

<sup>(1)</sup> The electronic reporting standards are laid down separately.

<sup>(2)</sup> M: mandatory attribute; V: voluntary attribute.

<sup>(3)</sup> Only if direct and custodian reporting cannot be distinguished.

<sup>(4)</sup> Not reported if market values are reported.

<sup>(5)</sup> The inclusion of accrued interest is recommended, on a best efforts basis.

<sup>(6)</sup> Not reported if market values (and the respective other changes in volume/transactions) are reported.