

In case of discrepancies between the French and the English text,
the French text shall prevail

Report S 2.5-L

«Quarterly statistical balance sheet of credit institutions - Luxembourg entity»

Contents

1	Introduction	3
1.1	Reporting population	3
1.2	Frequency and reporting deadlines	3
2	Types of breakdowns	4
2.1	Country	4
2.2	Currency	6
2.3	Economic sector	7
2.4	Initial maturity.....	8
2.5	Residual maturity	8

1 Introduction

1.1 Reporting population

Report S 2.5-L must be provided by all resident credit institutions regardless of their legal status.

1.2 Frequency and reporting deadlines

Report S 2.5-L must be provided to the BCL on a quarterly basis no later than 20 calendar days after the end of the reference period.

The BCL establishes and publishes, on its website, a calendar with the remittance dates for statistical reports.

2 Types of breakdowns

Reported amounts must be broken down according to the following five criteria:

- the country of the counterpart
- the currency in which they are denominated
- the economic sector of the counterpart
- the initial maturity
- the residual maturity for loans and debts

The nomenclature and the codes to use are detailed in the document «Definitions and concepts for the statistical reporting of credit institutions».

However, reported amounts must not always be broken down according to the complete set of available breakdowns listed in this document. Hence, only the breakdowns requested in report S 2.5-L attached to the present instructions must be reported to BCL.

2.1 Country

Reported amounts must be broken down according to the country of residency or of the registered office of a counterpart with a two-character ISO code.

In addition to the ISO country codes, the following specific country codes may be used.

Code	Label
XB	International institutions, except European institutions, located outside Luxembourg
XC	International institutions, except European institutions, located in Luxembourg
XD	European institutions located in Luxembourg
XG	European institutions located outside Luxembourg
XA	European Central Bank
XE	European Investment Bank
XI	European Stability Mechanism

However, the following country codes must not be used.

Code	Label
X1	All countries
X2	Monetary Union member countries All the countries that are Monetary Union Member States
X3	Other Monetary Union member countries All the countries that are Monetary Union Member States except Luxembourg
X4	Rest of the world All the countries that are not Monetary Union Member States
X5	Rest of the world EU All the countries that are European Union Member States but not yet Monetary Union Member States
X6	Rest of the world non EU All the countries that are not European Union Member States

Remarks.

- For item 1-001000 Cash, country code «X2» is authorised in combination with currency code EUR
- If no country breakdown is requested, amounts must be reported as a total with country code «XX» No breakdown.
Country code «XX» No breakdown is only accepted for those items mentioned on report S 2.5-L attached to the present instructions.

2.2 Currency

Reported amounts must be broken down according to the currency in which they are expressed using a three-character ISO code.

The following specific currency codes must not be used.

Code	Libellé
XX1	All currencies
XX2	All currencies except EUR
XX3	All currencies of European Union member states that are not members of Monetary Union
XX4	All currencies of non European Union countries

Remark.

- If no currency breakdown is requested, amounts must be reported as a total with currency code «XXX» No breakdown.
Currency code «XXX» No breakdown is only accepted for those items mentioned on report S 2.5-L attached to the present instructions.

2.3 Economic sector

Reported amounts must be broken down according to the economic sector of the counterparty with a five-character code from the list below.

Code	Label
11000	Central government
12100	State government
12200	Local government
12300	Social security funds
21000	Non-financial corporations
22110	Households - Sole proprietors
22120	Households - Physical persons
22200	Non-profit institutions serving households
31000	Central bank
32100	Credit institutions
32200	Other deposit taking corporations
33000	Money market funds (MMF)
41000	Non MMF investment funds
42100	Securitisation vehicles
42200	Central counterparties
42900	Other financial intermediaries
43000	Financial auxiliaries
44000	Captive financial institutions and money lenders
45000	Insurance corporations
46000	Pension funds

Remark.

- If no economic sector breakdown is requested, amounts must be reported as a total with currency code «90000» No breakdown.
Economic sector code «90000» No breakdown is only accepted for those items mentioned on report S 2.5-L attached to the present instructions.

2.4 Initial maturity

Reported amounts must be broken down according to their initial maturity with an eight-character code from the list below.

Code	Initial maturity
I000-01A	Up to 1 year
I01A-02A	Over 1 and up to 2 years
I02A-05A	Over 2 and up to 5 years
I05A-999	Over 5 years

Remark

- If no initial maturity breakdown is requested, amounts must be reported as a total with currency code «I999-999» No breakdown.
Initial maturity code «I999-999» No breakdown is only accepted for those items mentioned on report S 2.5-L attached to the present instructions.

It should be mentioned that the breakdown by initial maturity must not be used for the following items:

- 1-R02000 «Claims - Loans by residual maturity»
- 2-R02000 «Debts - Debts by residual maturity»

2.5 Residual maturity

Reported amounts for loans and debts must also be broken down according to their residual maturity with an eight-character code from the list below.

Code	Residual maturity
R000-01A	Up to 1 year
R01A-02A	Over 1 and up to 2 years
R02A-999	Over 2 years

It should be mentioned that the breakdown by residual maturity must only be used for the following items:

- 1-R02000 «Claims - Loans by residual maturity»
- 2-R02000 «Debts - Debts by residual maturity»