BANQUE CENTRALE DU LUXEMBOURG
EUROSYSTÈME

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

Manual of electronic transmission for the security by security reporting of securitisation vehicles

Banque centrale du Luxembourg

Contents

1 Introduction

This manual details the technical characteristics that must be observed for the electronic transmission of security by security data.

The transmission of the data collected by the central administrations will be realised through the infrastructure that is also used for the transmission of the statistical reports to the BCL.

The purpose of this manual is to describe the general principles of the security by security reporting in XML format. The instructions for this reporting are described in the document «Security by security reporting of securitisation vehicles». The XML schema and a technical documentation are available for downloading on the BCL website.

It is important to know that the design of the XML reporting is based on a tree-structured menu. For instance, for a security, the information to be provided depends on:

- Firstly, the line of the balance sheet in which the security is reported
- Secondly, the identification of the security by means of either its ISIN code or any other code
- Thirdly, the security type
- Fourthly, the security quotation type

The data to be reported must satisfy the general checks of format or belonging to a specific code list. The possibilities of the code also depend on the place of the data in the tree-structured menu.

This menu contains format constraints for the data, but it does not necessarily confirm the validity of a code that respects the format. The nomenclature, as well as the verification rules defined in this manual, must be respected.

2 Transmission

2.1 Defining the file name

The structure of the file name is as follows:

TPTTBS_yyyymm_Rrrrrrrrrr_Ddddddddddd_YYYYMMDD_NNN.xml

where:

- TPTTBS identifies the security by security reporting (TPT) of securitisation vehicles (T) for the balance sheet (BS)

- yyyymm represents the year (yyyy) and the month (mm) to which the data relate to

- R identifies the type of the reporter

  The reporter is the entity that submits the data.

  The letters used for entities subject to the supervisions of the CSSF are B (Bank), O (UCI), P (Professionals of the financial sector), S (Management company) and T (Securitisation vehicle).

  All other entities must use the code «5».

- rrrrrrrrr allows the identification of the reporter

  The identification numbers are allocated by the CSSF and/or the BCL. The digits on the left are equal to "0".

  Example: the securitisation vehicle 999 is identified by 000000999.

- D identifies the type of *declarant*.

  The *declarant* is the entity for which data are reported. Securitisation vehicles must use the value T.

- ddddddddd allows the identification of the *declarant*

  The identification number is allocated by the CSSF and/or the BCL: 6 digits for the identification number of the securitisation vehicle and 3 digits for the identification number of the compartment if any. The digits on the left are equal to zero. If there are no compartments, the 3 digits should be zeros.

  Examples:

  - the compartment no 999 of the securitisation vehicle 123456 is identified as 123456999

- the securitisation vehicle 123456 that does not have any compartment is identified as 123456000

- YYYYMMDD is the creation date of the file

- NNN is the sequential number of the file

  The sequential number of the file allows to separately identify files that are created on the same day for the same report. It should be noted that a new sequence must be started each day and that the sequential number starts at 001; thus 000 must not be used.

Example:

TPTTBS_201312_T000999999_T999999000_20140120_001.xml corresponds to the first file created on 20 January 2014, submitted by the securitisation vehicle number 999999 and the data refers to compartment 0 of the securitisation vehicle number 999999 for the period December 2013.
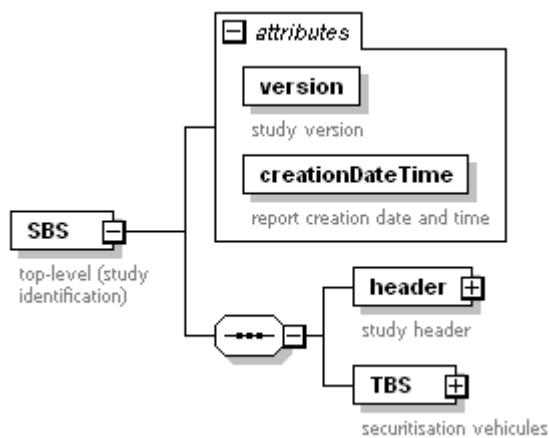
2.2   Means of transmission

The BCL accepts the use of the current electronic transmission channels offered by Finesti and Sofie. However, the BCL is also willing to accept any new secure transmission channel that is accepted by both the BCL and the reporting agents.

3 Visualisation of the XML schema

The whole schema may be downloaded from the BCL website (www.bcl.lu).
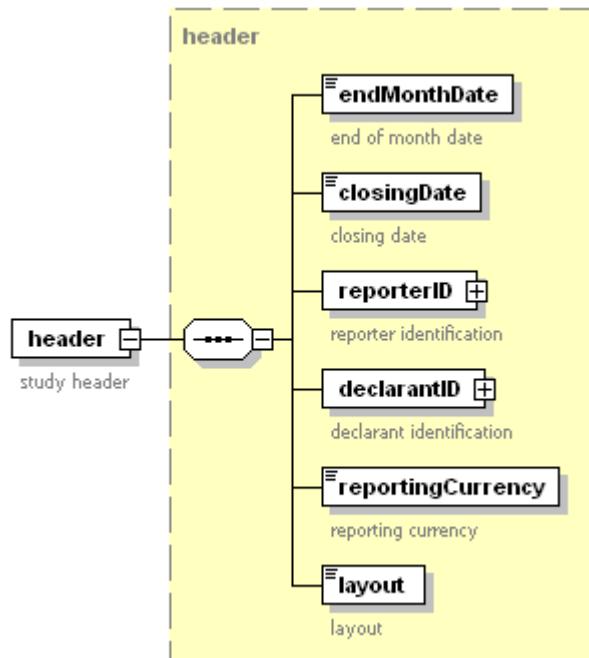
3.1 The attributes

The attribute (*version*) identifies the version of the XML schema used for the reporting.

The attribute (*creationDateTime*) identifies the creation date and time of the report.
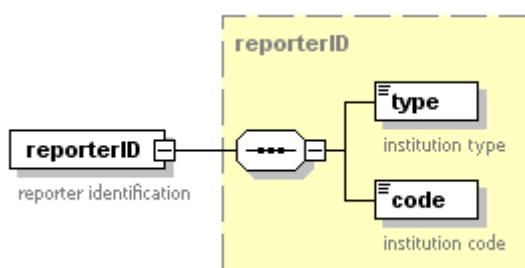
3.2 The branch Header
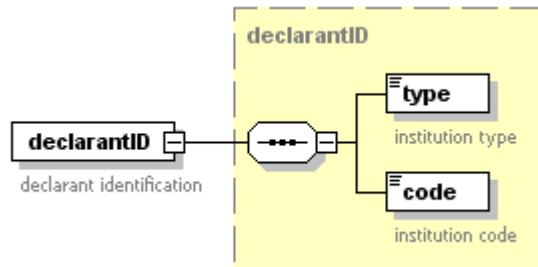
The date of the end of the reference month (*endMonthDate*) corresponds to the last day of the month the data relate to.

The closing date (*closingDate*) corresponds to the calculation date for which the data are established.

The identification of the reporter (*reporterID*) and of the *declarant* (*declarantID*) include each the type of the identification number (*type*) and the identification number (*code*).

The association of number types and authorised values are:
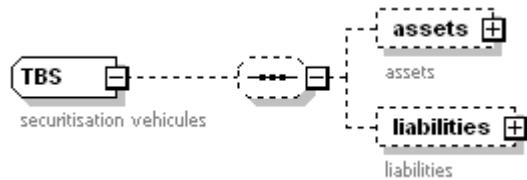
Entity CSSF/BCL	Type Code	
B	23	Identification number allocated by the CSSF to the banks
O	26	Identification number allocated by the CSSF to the UCIs (5 digits) and to the compartments (4 digits)
S	30	Identification number allocated by the CSSF to the management companies
P	32	Identification number allocated by the CSSF to the professionals of the financial sector
T	34	Identification number allocated by the CSSF to the securitisation vehicles subject to the supervision of the CSSF or the number allocated by the BCL
	05	Identification number allocated by the BCL

The currency of the reporting (*reportingCurrency*) must be the accounting currency - i.e. the currency of the capital - of the securitisation vehicle.

The layout (*layout*) indicates the version number of the security by security reporting. The security by security reporting that enters into force in December 2013 is the first version of this report, which means that it will be layout «0».

3.3 The content of the branch TBS

The branch TBS contains assets and liabilities.

3.4 The content of the balance sheet line

The balance sheet line (*reportedLine*) is identified by the accounting item (*item*), the country (*country*), the currency (*currency*) and the sector (*sector*).

In the XML schema, the fact that one is located in the branch for assets (*assets*) or liabilities (*liabilities*) restricts the choice of the accounting item (*item*).

The value taken by the accounting item (*item*) must inevitably start with the value:

- «1» in the case of assets
- «2» in the case of liabilities
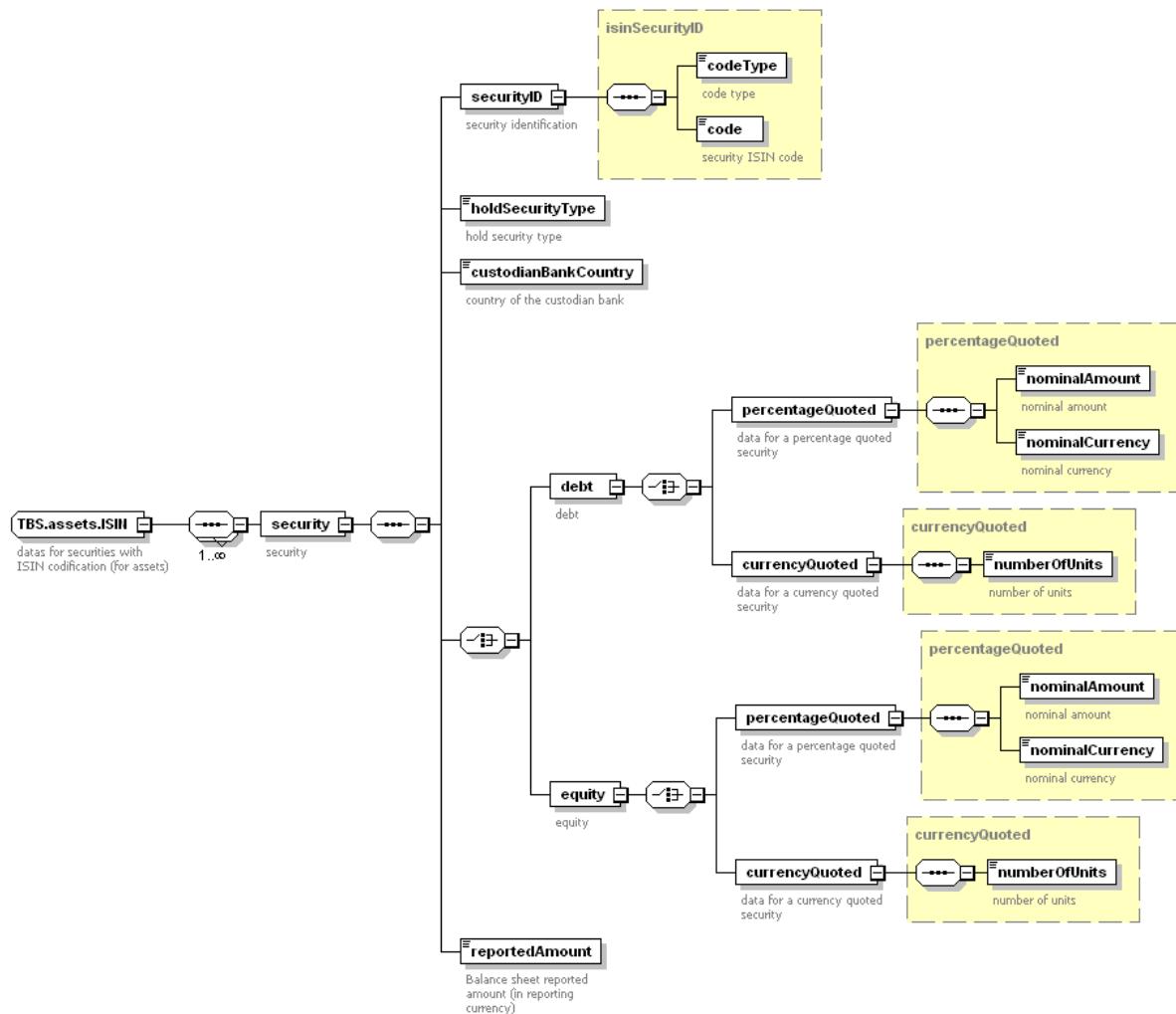
Identification of the balance sheet line:

- the country must be coded «XX»
- the currency must be coded «XXX»
- the sector must be coded «90000»

The total amount reported (*totalReportedAmount*) corresponds to the sum of the amounts (*reportedAmount*) reported for individual securities reported in the balance sheet under the same line identifier. It is expressed in the currency of the balance sheet (*reportingCurrency*).

3.5   Assets

3.5.1   Securities identified by an ISIN number

For securities identified by an ISIN number, the security identification (*securityID*) is composed of:

- the type of the code (*codeType* = 1)
- the number of the ISIN code (*code*).

The ISIN number must comply with a given format (2 letters and 9 alphanumeric characters as well as 1 numerical character) that is checked by means of the XML schema. This ISIN number must also satisfy a control by means of the check digit. The ISIN number complies with the format ISO 6166.

For assets, the type of holding (*holdSecurityType*) may only take the values:
- 01 (Securities held and not affected by a temporary transfer)
- 02 (Securities lent)
- 03 (Securities sold in a repurchase agreement)
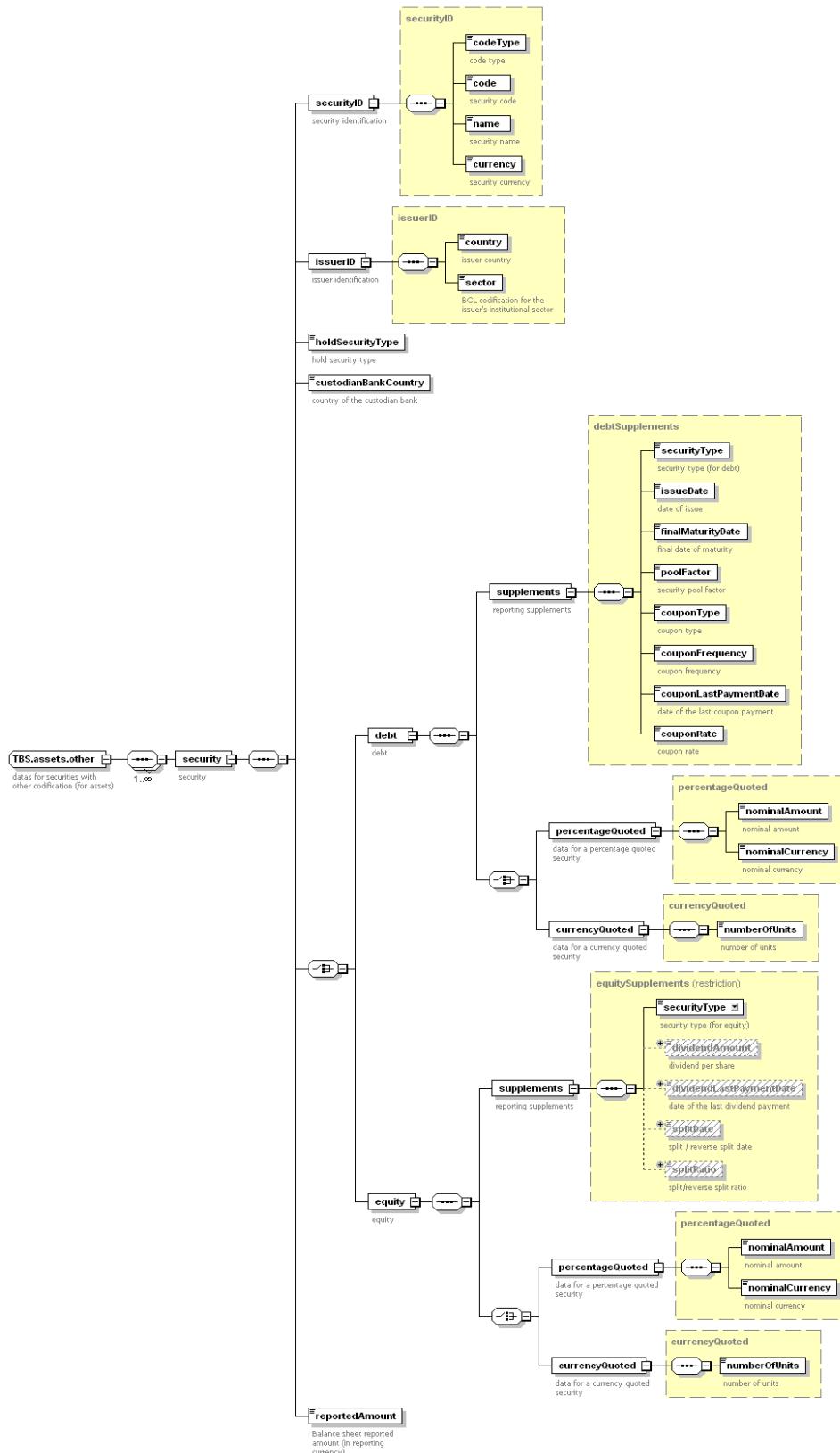
The custodian bank country (*custodianBankCountry*) of the securities held complies with the ISO 3166 codification.

The nominal amount (*nominalAmount*) is expressed in the currency of the nominal (*nominalCurrency*) according to the ISO 4217 codification.

The number of units (*numberOfUnits*) corresponds to the number of individual securities, regardless of the negotiation quota lot (trading lot).

The reported amount (*reportedAmount*) is expressed in the currency of the balance sheet (*reportingCurrency*). This amount must always be positive.

3.5.2 Securities not identified by an ISIN number

For securities that are not identified by an ISIN code, the security identification (*securityID*) is composed of:

- the type of the code (*codeType* = 2)
- the internal code used by the *declarant* to identify the security (*code*)
- the name of the security (*name*)
- the currency of the security (*currency*)

The characteristics of the issuer (*issuerID*) are:

- the country (*country*) according to the ISO 3166 codification
- the sector (*sector*) as defined in the document «Definitions and concepts for the statistical reporting for securitisation vehicles». The sector «90000» No breakdown is not allowed.

For assets, the type of holding (*holdSecurityType*) may only take the values:

- 01 (Securities held and not affected by a temporary transfer)
- 02 (Securities lent)
- 03 (Securities sold in a repurchase agreement)

The custodian bank country (*custodianBankCountry*) of the securities held complies with the ISO 3166 codification.

The supplementary data for the securities other than shares (*debt*):

- the security type (*securityType*) must take the value «F.33» for the securities other than shares
- the issue date (*issueDate*) must be prior to the final maturity (*finalMaturityDate*)
- the pool factor (*poolFactor*) must be higher than zero. When the pool factor includes accrued interest, its value could be higher than 1. Its value decreases as repayments occur and it should be 0 at final maturity. For securities repaid only at the final maturity, the value of the pool factor is 1
- the type of coupon (*couponType*) and the payment frequency (*couponFrequency*) follow the same codifications as defined in the document «Security by security reporting of securitisation vehicles»

- if no coupon payment has occurred, the last coupon payment date (*couponLastPaymentDate*) is the issue date
- the coupon rate (*couponRate*) is the one in force at the reporting date expressed in annualised percentage. For instance, the value to be reported for an annualised coupon rate of 5,5% is 5,5.

The supplementary data for the shares and other equity branch (*equity*):

- the security type (s*ecurityType*) may take the values «F.52», «F.511» or «F.512».
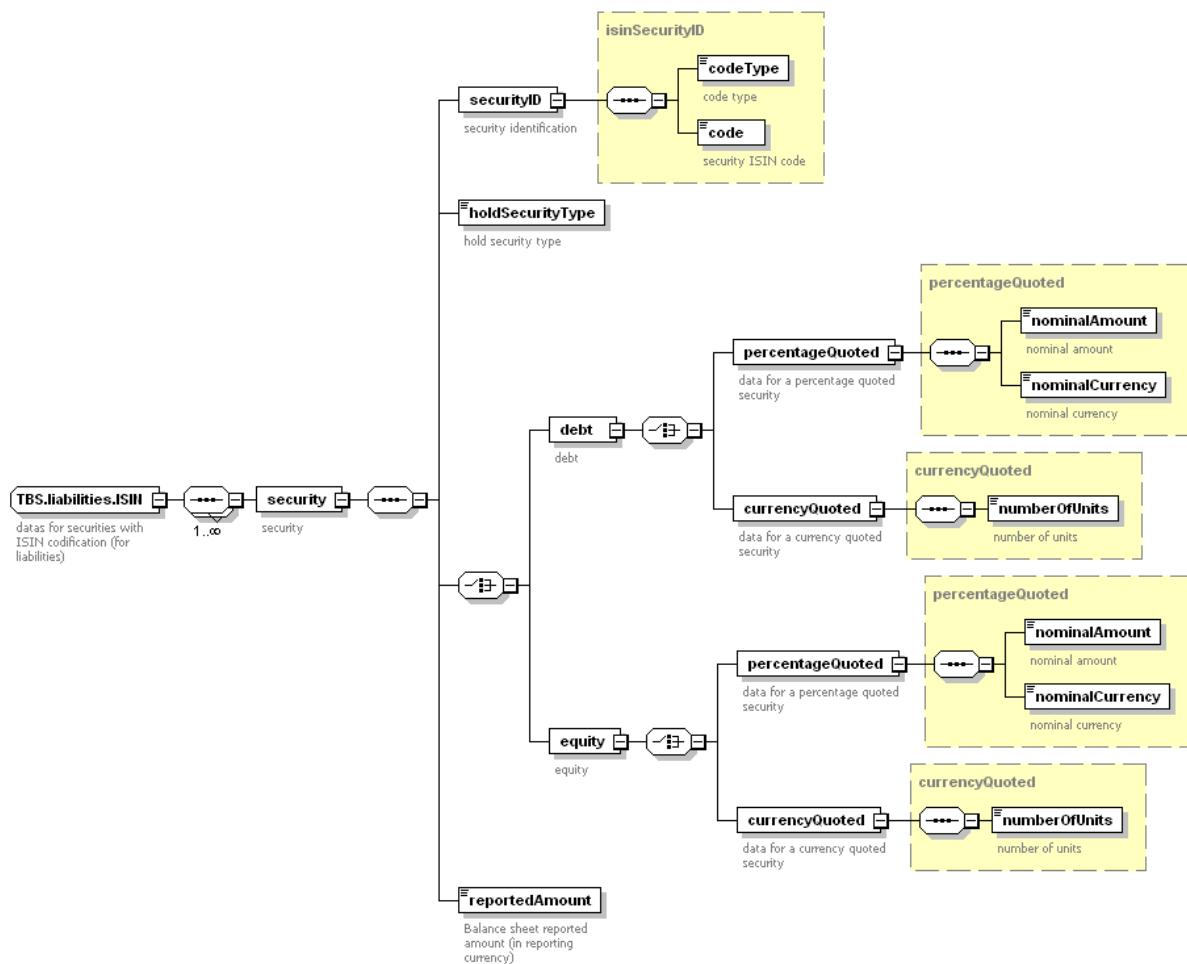
The nominal amount (*nominalAmount*) is expressed in the currency of the nominal (*nominalCurrency*) according to the ISO 4217 codification.

The number of units (*numberOfUnits*) corresponds to the number of individual securities, regardless of the negotiation quota lot (trading lot).

The reported amount (*reportedAmount*) is expressed in the currency of the balance sheet (*reportingCurrency*). This amount must always be positive.

3.6 Liabilities

3.6.1 Securities identified by an ISIN code

For securities identified by an ISIN number, the security identification (*securityID*) is composed of:

- the type of the code (*codeType* = 1)
- the number of the ISIN code

The ISIN number must comply with a given format (2 letters and 9 alphanumeric characters as well as 1 numerical character) that is checked by means of the XML schema. This ISIN number must also satisfy a control by means of the check digit. The ISIN number complies with the format ISO 6166.

For liabilities, the type of holding (*holdSecurityType*) may only take the values:
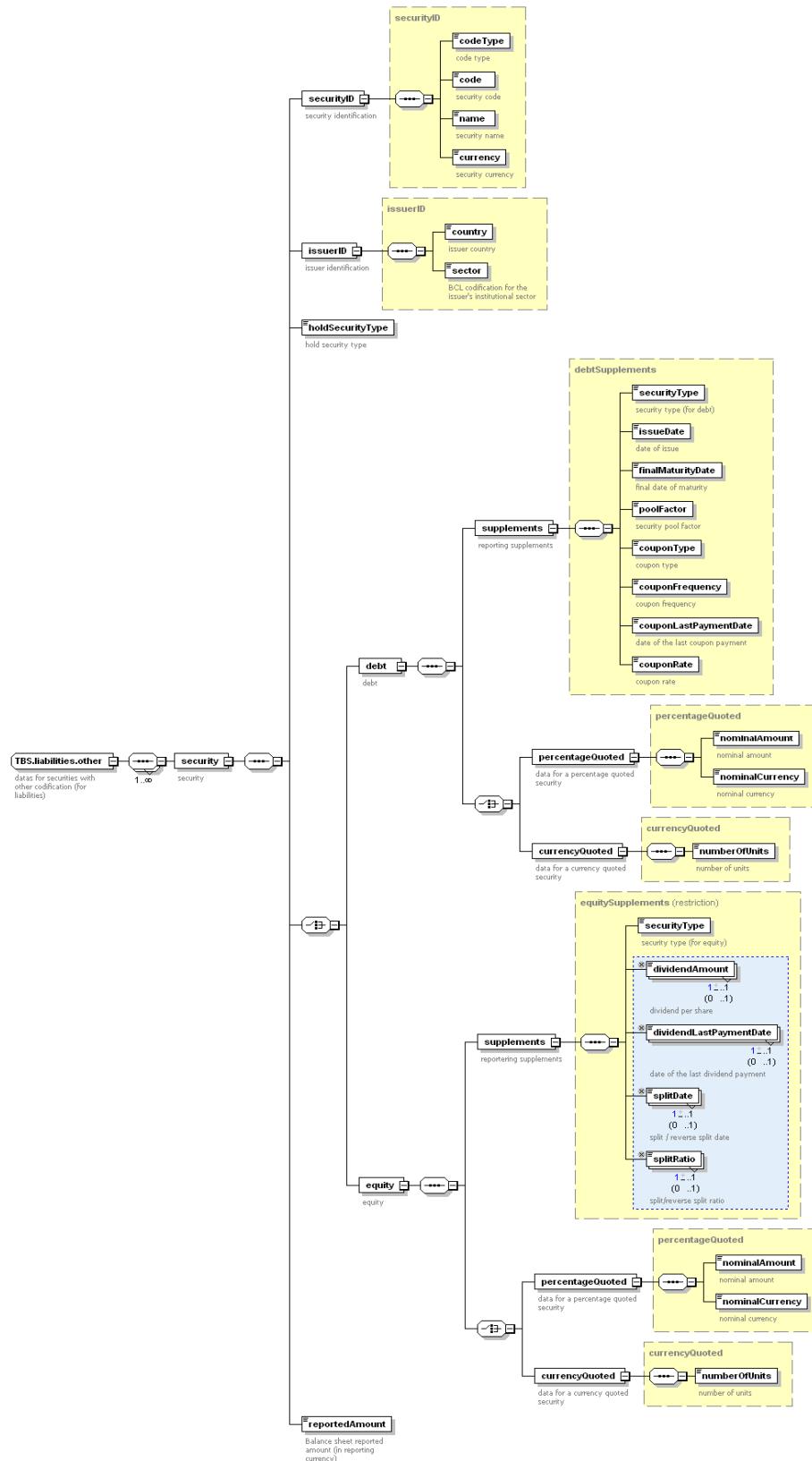
- 04 (Securities issued)
- 05 (Short sales of securities)

The nominal capital (*nominalAmount*) is expressed in the currency of the nominal (*nominalCurrency*) according to the ISO 4217 codification.

The number of units (*numberOfUnits*) corresponds to the number of individual securities, regardless of the negotiation quota lot (trading lot).

The reported amount (*reportedAmount*) is expressed in the currency of the balance sheet (*reportingCurrency*). This amount must always be positive.

3.6.2   Securities not identified by an ISIN code

For securities that are not identified by an ISIN code, the security identification (*securityID*) is composed of:

- the type of the code (*codeType* = 2)
- the internal code used by the *declarant* to identify the security (*code*)
- the name of the security (*name*)
- the currency of the security (*currency*)

The characteristics of the issuer (*issuerID*) are:

- the country (*country*) according to the ISO 3166 codification
- the sector (*sector*) as defined in the document «Definitions and concepts for the statistical reporting for securitisation vehicles». The sector «90000» No breakdown is not allowed.

For liabilities, if the type of holding is «Security issued» (*holdsecurityType* = 04), the characteristics of the issuer inevitably are:

- *country* = LU
- *sector* = 41113 (securitisation vehicle)

For liabilities, the type of holding (*holdSecurityType*) may only take the values:

- 04 (Securities issued)
- 05 (Short sales of securities)

The supplementary data for the securities other than shares branch (*debt*):

- the security type (*securityType*) must take the value «F.33»
- the issue date (*issueDate*) must be prior to the final maturity (*finalMaturityDate*)
- the pool factor (*poolFactor*) must be higher than zero. When the pool factor includes accrued interest, its value could be higher than 1. Its value decreases as repayments occur and it should be 0 at final maturity. For securities repaid only at the final maturity, the value of the pool factor is 1
- the type of coupon (*couponType*) and the payment frequency (*couponFrequency*) follow the same codifications as defined in the document «Security by security reporting of securitisation vehicles»

- if no coupon payment has occurred, the last coupon payment date (*couponLastPaymentDate*) is the issue date

- the coupon rate (*couponRate*) is the one in force at the reporting date expressed in annualised percentage. For instance, the value to be reported for an annualised coupon rate of 5.5% is 5.5.

The supplementary data for the shares and other equity branch (*equity*):

- the security type (*securityType*) must take the values «F.52», «F.511» or «F.512»

- the amount distributed during the reference month (*dividendAmount*) is expressed in the percentage of the reported amount. The default value is 0

- the payment date of the last dividend (*dividendLastPaymentDate*) is by default the first reference period for the security by security reporting: 31.12.2013

- the date of a split or a reverse split of shares/units (*splitdate*) is by default the date of the first reference period for the security by security reporting: 31.12.2013, and the ratio (*splitRatio*) is by default equal to 1. If a split or a reverse split occurs during the reference month, the date of the operation (*splitDate*) must be reported as well as the ratio (*splitRatio*) that is equal to the number of new shares/units for one existing share/unit. In the event of a split, the ratio is higher than 1. In the event of a reverse split, the ratio is between 0 and 1.

  For the reporting of the month following such an operation, the ratio and the date will be put on their default values: 1 and 31.12.2013.

The nominal capital (*nominalAmount*) is expressed in the currency of the nominal (*nominalCurrency*) according to the ISO 4217 codification.

The number of units (*numberOfUnits*) corresponds to the number of individual securities, regardless of the negotiation quota lot (trading lot).

The reported amount (*reportedAmount*) is expressed in the currency of the balance sheet (*reportingCurrency*). This amount must always be positive.

4 Format of variables in the XML file

Variables	Format XML	Maximum	Pattern / Facets	Example
creationDateTime	datetime		YYYY-MM-DDThh:mm:ss	2010-10-29T23:59:59
header				
endMonthDate	date		YYYY-MM-DD	2013-12-31
closingDate	date		YYYY-MM-DD	2013-12-31
reporterID/type	string	2 characters	[0-9]{2}	34
reporterID/code	string	30 characters		999999
declarantID/type	string	2 characters	[0-9]{2}	34
declarantID/code	string	30 characters		999999
reportingCurrency	string	3 characters	[A-Z]{3}	EUR
reportedLine/Id				
item	string	8 characters	[1-3]-[0-9A-Z]{6}	1-003000
country	string	2 characters	[A-Z]{2} or X[AZ0-9]	XX
currency	string	3 characters	[A-Z]{3} or XX[A-Z0-9]	XXX
sector	string	5 characters	[0-9]{5}	90000

BANQUE CENTRALE DU LUXEMBOURG
EUROSYSTÈME

Variables	Format XML	Maximum	Pattern / Facets	Example
reportedLine/ISIN				
securityID/codeType	integer		1, 2	1
securityID/code	string	12 characters	[A-Z]{2}[A-Z0-9]{9}[0-9]{1}	US870200CA83
holdSecurityType	string	2 characters	[0-9]{2} 01, 02, 03, 04, 05	01
custodianBankCountry	string	2 characters	[A-Z]{2}	LU
percentageQuoted/nominalAmount	decimal	5 decimals		1000000
percentageQuoted/nominalCurrency	string	3 characters	[A-Z]{3}	USD
currencyQuoted/numberOfUnits	decimal	5 decimals		7000
reportedAmount	decimal	5 decimals		1234567.89012

Manual of electronic transmission for the security by security reporting of

securitisation vehicles

Variables	Format XML	Maximum	Pattern / Facets	Example
reportedLine/other				
securityID/codeType	integer		1, 2	2
securityID/code	string	20 characters		CD0001
securityID/name	string	1024 characters		Certificat dépôt 10/2010 1.5%
securityID/currency	string	3 characters	[A-Z]{3}	USD
issuerID/country	string	2 characters	[A-Z]{2}	US
issuerID/sector	string	5 characters	[0-9]{5}	42220
holdSecurityType	string	2 characters	[0-9]{2} 01, 02, 03, 04, 05	01
custodianBankCountry	string	2 characters	[A-Z]{2}	LU
percentageQuoted/nominalAmount	decimal	5 decimals		1000000
percentageQuoted/nominalCurrency	string	3 characters	[A-Z]{3}	USD
currencyQuoted/numberOfUnits	decimal	5 decimals		7000
reportedAmount	decimal	5 decimals		1234567.89012

Variables	Format XML	Maximum	Pattern / Facets	Example
debt/supplements				
securityType	string	5 characters	F.33	F.33
issuedDate	date		YYYY-MM-DD	2005-03-31
finalMaturityDate	date		YYYY-MM-DD	2025-03-31
poolFactor	percentage	9 decimals	>= 0	1
couponType	string	2 characters	[0-9]{2} 01, 02, 03, 04, 05, 99	01
couponFrequency	string	2 characters	[0-9]{2} 01, 02, 03, 04, 06, 12, 24, 99	01
couponLastPaymentDate	date		YYYY-MM-DD	2012-06-30
couponRate	decimal	9 decimals		3.125
equity/Supplements				
securityType	string	5 characters	F.511, F.512, F.52	F.511
dividendAmount	percentage	9 decimals	>= 0	3.125
dividendLastPaymentDate	string	5 characters	YYYY-MM-DD	2013-06-15
splitDate	string	5 characters	YYYY-MM-DD	2014-01-15
splitRatio	decimal	9 decimals	>= 0	10.0
totalReportedAmount	decimal	5 decimals		25562485.256

Manual of electronic transmission for the security by security reporting of

securitisation vehicles

The *datetime* format is used to specify a date and a time:

YYYY-MM-DDThh:mm:ss where

YYYY indicates the year, MM indicates the month, DD indicates the day

T indicates the start of the required time section

hh indicates the hour, mm indicates the minute, ss indicates the second

The *date* format is used to specify a date:

YYYY-MM-DD where

YYYY indicates the year, MM indicates the month, DD indicates the day

Detailed information on XML standard is available on the web site under the following address: http://www.w3schools.com/