

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 undertakings for collective investment

Banque centrale du Luxembourg

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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 (*administrations centrales d'OPC*) 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 reporting of undertakings for collective investment». The XML schema and a technical documentation are available for downloading on the website of BCL.

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

TPTOBS_aaaamm_Rrrrrrrrr_Dddddddddd_YYYYMMDD_NNN.xml

where:

- TPTOBS identifies the security by security reporting (TPT) of UCIs (O) for the balance sheet (BS)
- aaaamm represents the month the data relate to
- R identifies the type of the reporter. The reporter is the entity that submits the data. The letters used are B (banks), O (UCIs), P (Professionals of the financial sector), S (Management companies).
- rrrrrrrrr allows the identification of the reporter. The identification numbers are allocated by the CSSF. The digits on the left are equal to "0".
- D identifies the type of *declarant*. The *declarant* is the entity whose data are reported. Undertakings for collective investment must use the value O.
- dddddddd identifies the *declarant* i.e. the UCI. UCIs must use the identification number allocated by the CSSF: 5 digits for the number of the UCI and 4 digits for the number of the compartment. For instance, compartment number 3 of UCI number 122 is identified as follows 001220003.
- YYYYMMDD is file creation date
- NNN is the sequence number of the file that allows the identification of the files created on the same day for the same reporting

Example:

TPTOBS_200812_B000000789_O001220003_20090120_001.xml corresponds to the first file created on 20 January 2009, submitted by credit institution number 789, the data refer to the compartment number 3 of UCI number 122 for the period 200812.

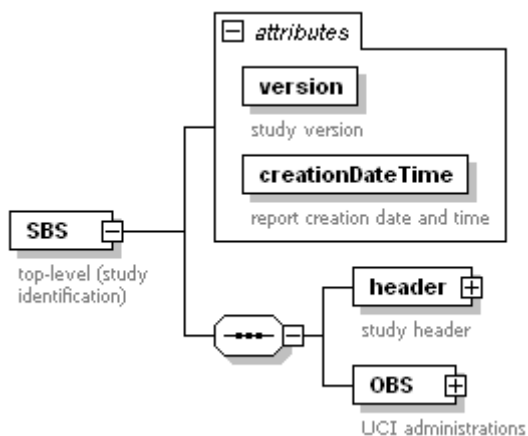
2.2 Means of transmission

The BCL accepts the use of the current electronic transmission channel via CCLux. However, the BCL is also willing to accept a new secure transmission channel that is accepted by both, the BCL and the reporting agents.

3 Visualisation of the XML schema

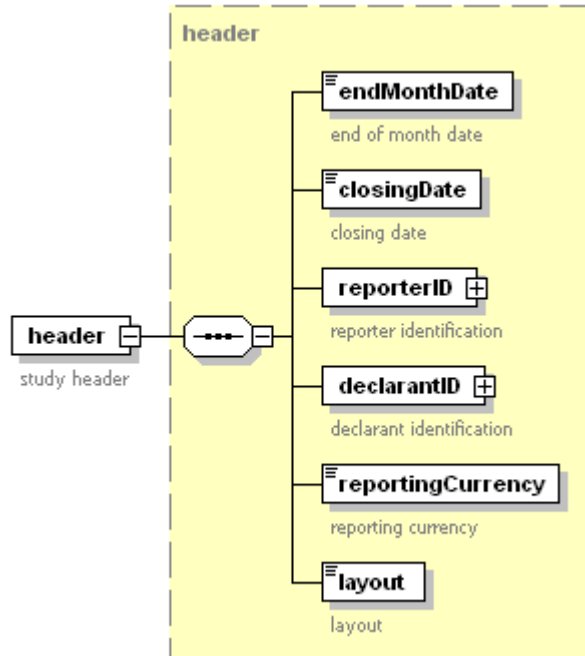
The whole scheme may be downloaded from the BCL's website (www.bcl.lu).

3.1 The attributes



The attribute (*version*) identifies the version of the XML scheme used for the reporting.
 The attribute (*creationDateTime*) identifies the creation date and the time of the report.

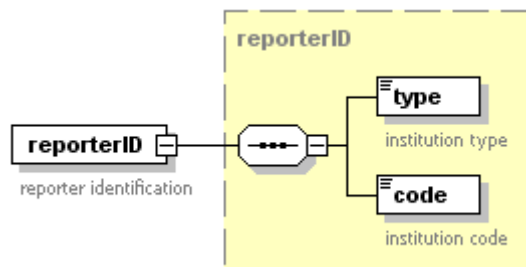
3.2 The branch Header

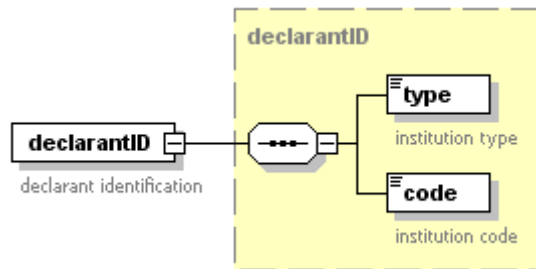


The date of the end of the reference month (*endMonthDate*) corresponds to the last day of the month the data relate to.

The closing date (*closingDate*) corresponds to the calculation date of the net asset value (NAV) used to establish the data.

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:

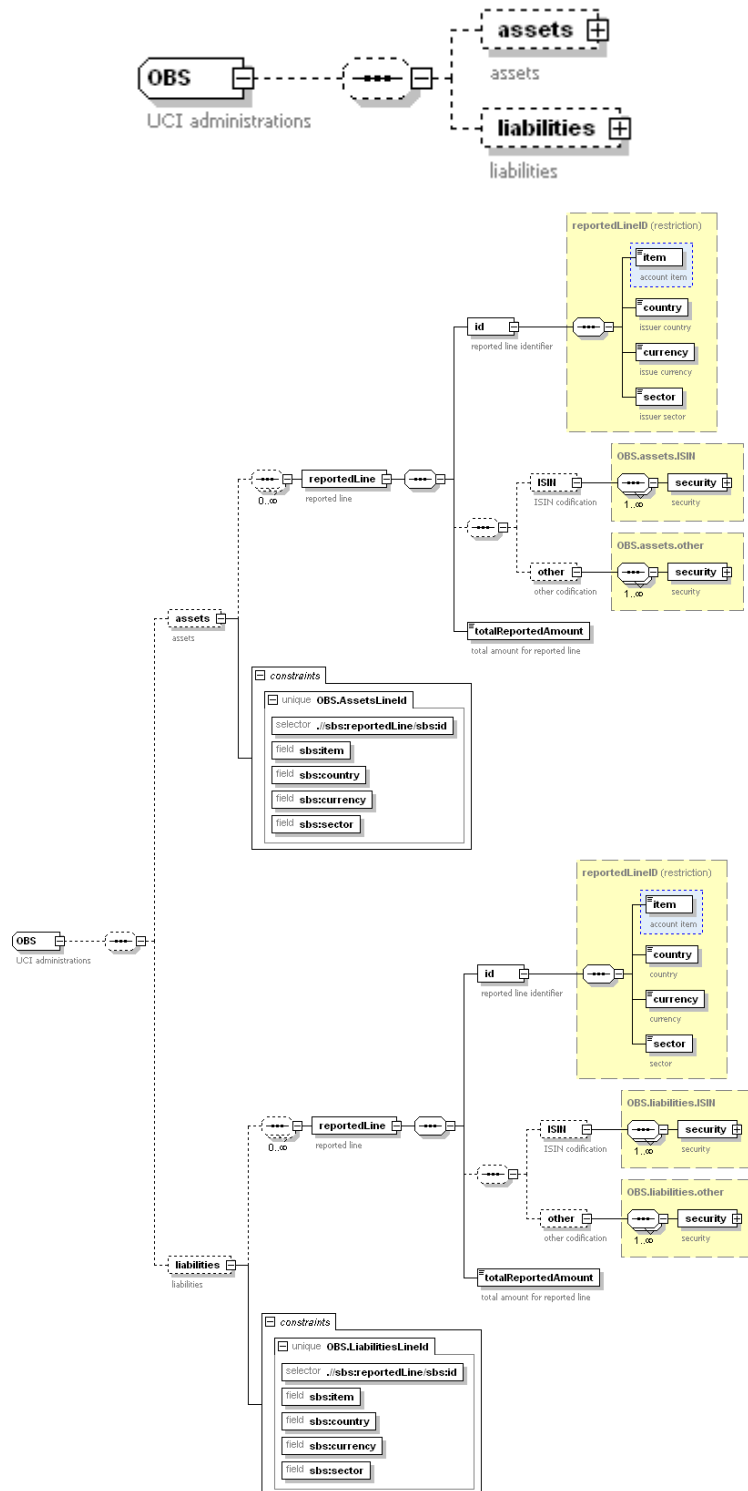
Type of identification number	Identification number
23	Number allocated by the CSSF to banks
26	Number allocated by the CSSF to the UCIs (5 digits) and to the compartments (4 digits).
30	Number allocated by the CSSF to management companies
32	Number allocated by the CSSF to professionals of the financial sector
01	Number allocated by the CSSF to Other Fund administrations

The currency of the reporting (*reportingCurrency*) must be the accounting currency - i.e. the currency in which the net asset value is expressed - of the UCI or the compartment of the UCI.

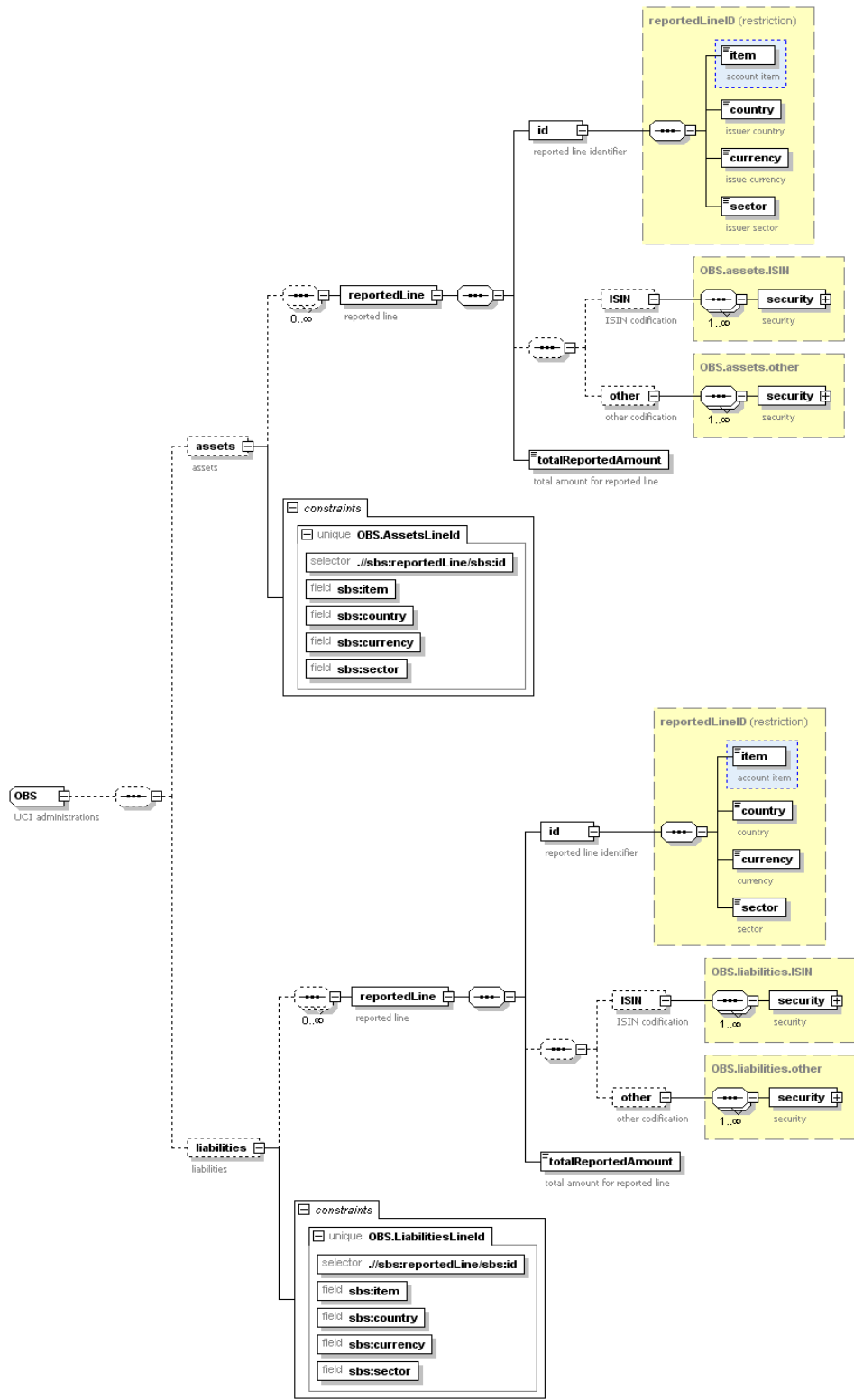
The layout (*layout*) indicates the version number of the security by security report. The security by security that enters into force in December 2009 is the second version of this report which means that it will be layout «1».

3.3 The content of the branch OBS

The branch OBS contains assets and liabilities.



3.4 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*).

The balance sheet line corresponds to the one used for the report S 1.3 in force for money market funds (MMFs) and S 2.13 for investment funds (IFs).

In the XML scheme, the fact that one is located in the branch for assets (*assets*) or 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:

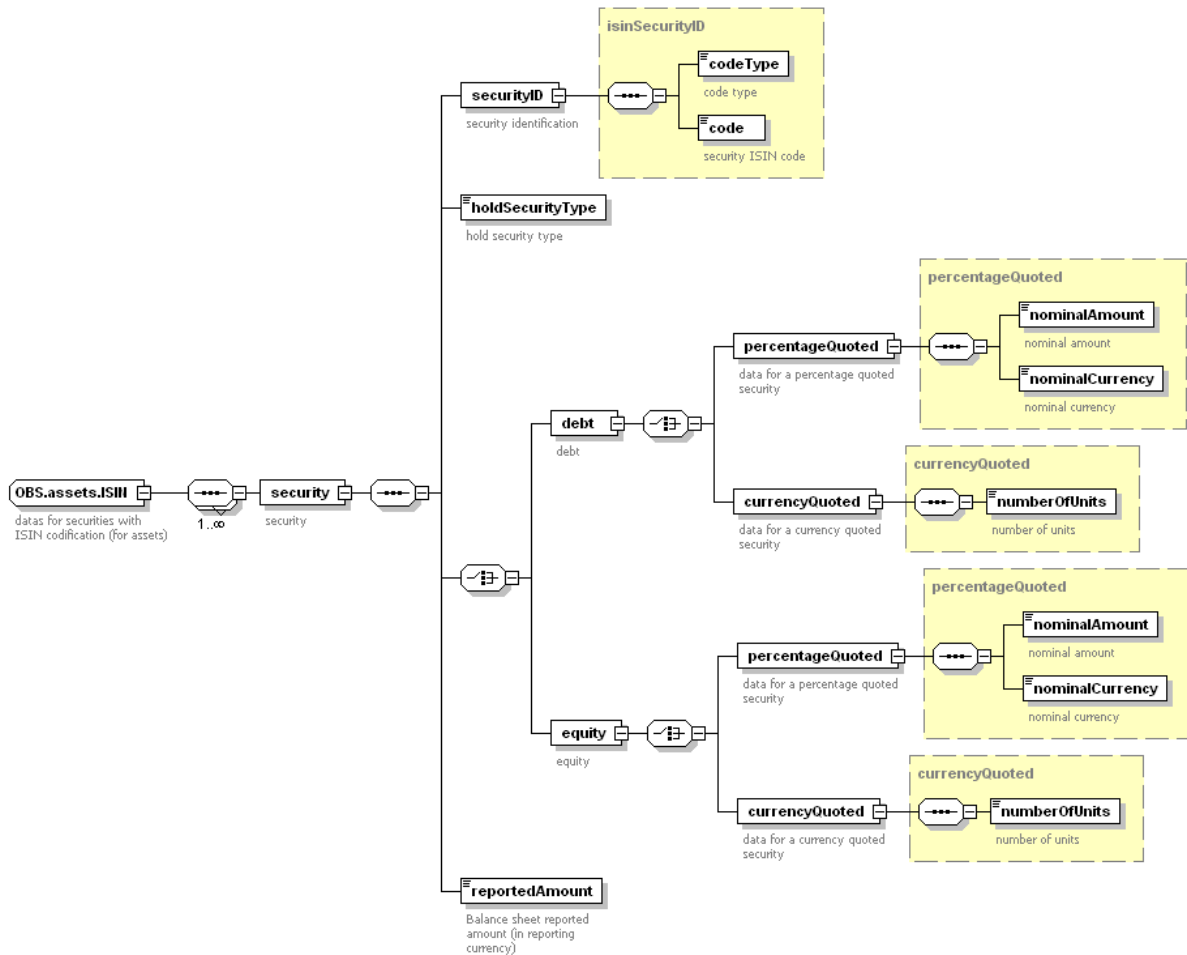
- the country must be coded XX
- the currency must be coded XXX
- the sector must be coded 90000

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*).

If a balance sheet line exclusively contains securities the total amount reported must be equal to the amount reported for that same line of the report S 1.3 for money market funds and S 2.13 for investment funds.

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*) that takes the value 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 assets, the type of holding (*holdSecurityType*) may only take the values:

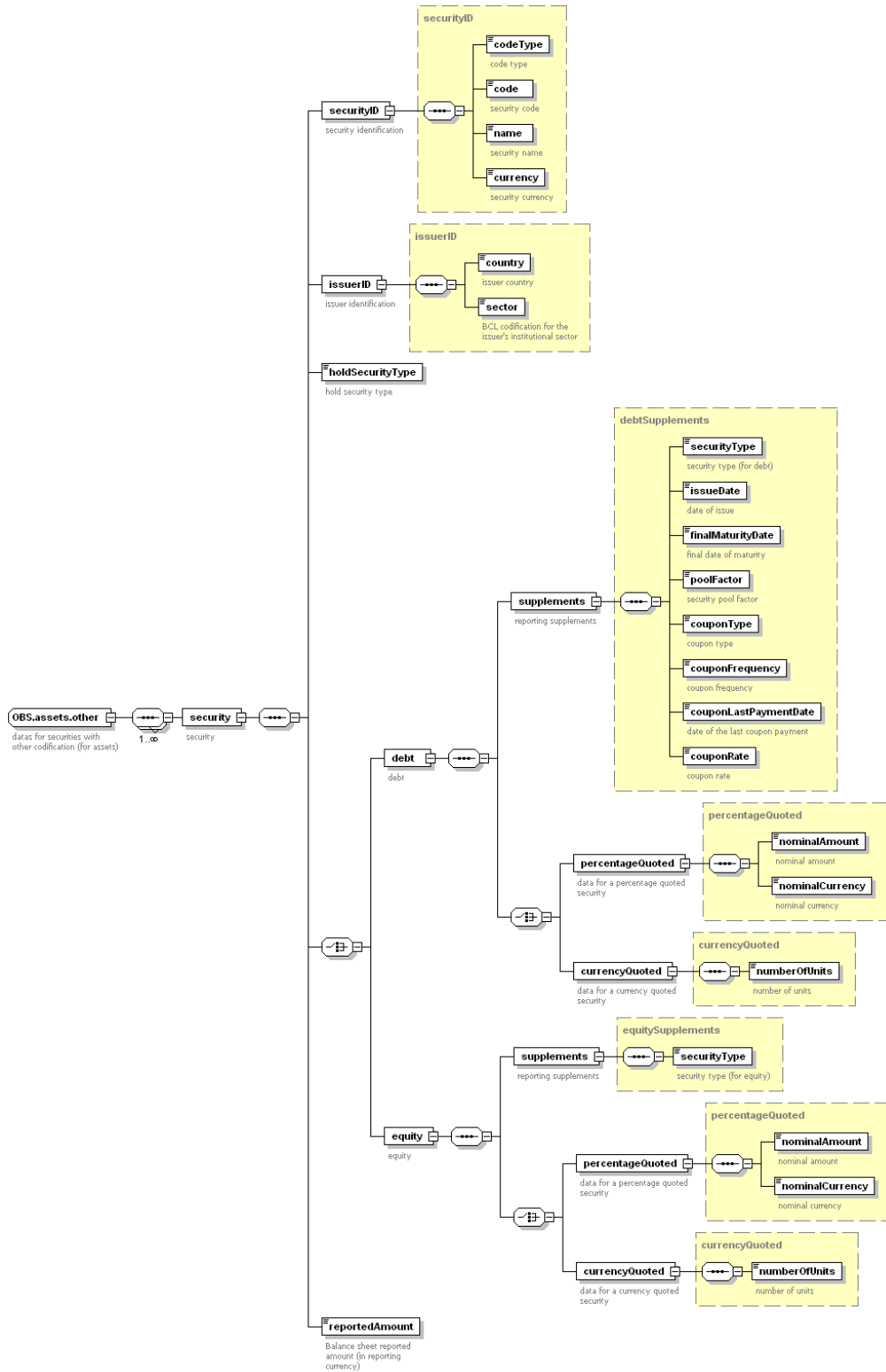
- 01
- 02
- 03

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*)

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

- 01
- 02
- 03

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.

The characteristics of the issuer (*issuerId*) are the country (ISO 3166) and the sector as defined in the document «Definitions and concepts for the statistical reporting for collective investment». The sector 90000 «No breakdown» is not allowed.

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

- the security type (*SecurityType*) must take the value F.33 for the securities other than shares branch
- the issue date (*issueDate*) must be prior to the final maturity (*finalMaturityDate*)
- The pool factor represents the percentage of the amounts that remain to be repaid. It is used in the context of securitisation of assets with progressive repayments. Its value is positive or nil. Where the pool factor includes accrued interest, its value could be

higher than 1. Their value decreases as repayments occur to 0 at final maturity. For securities repaid only at the final maturity, the value of the pool factor is 1.

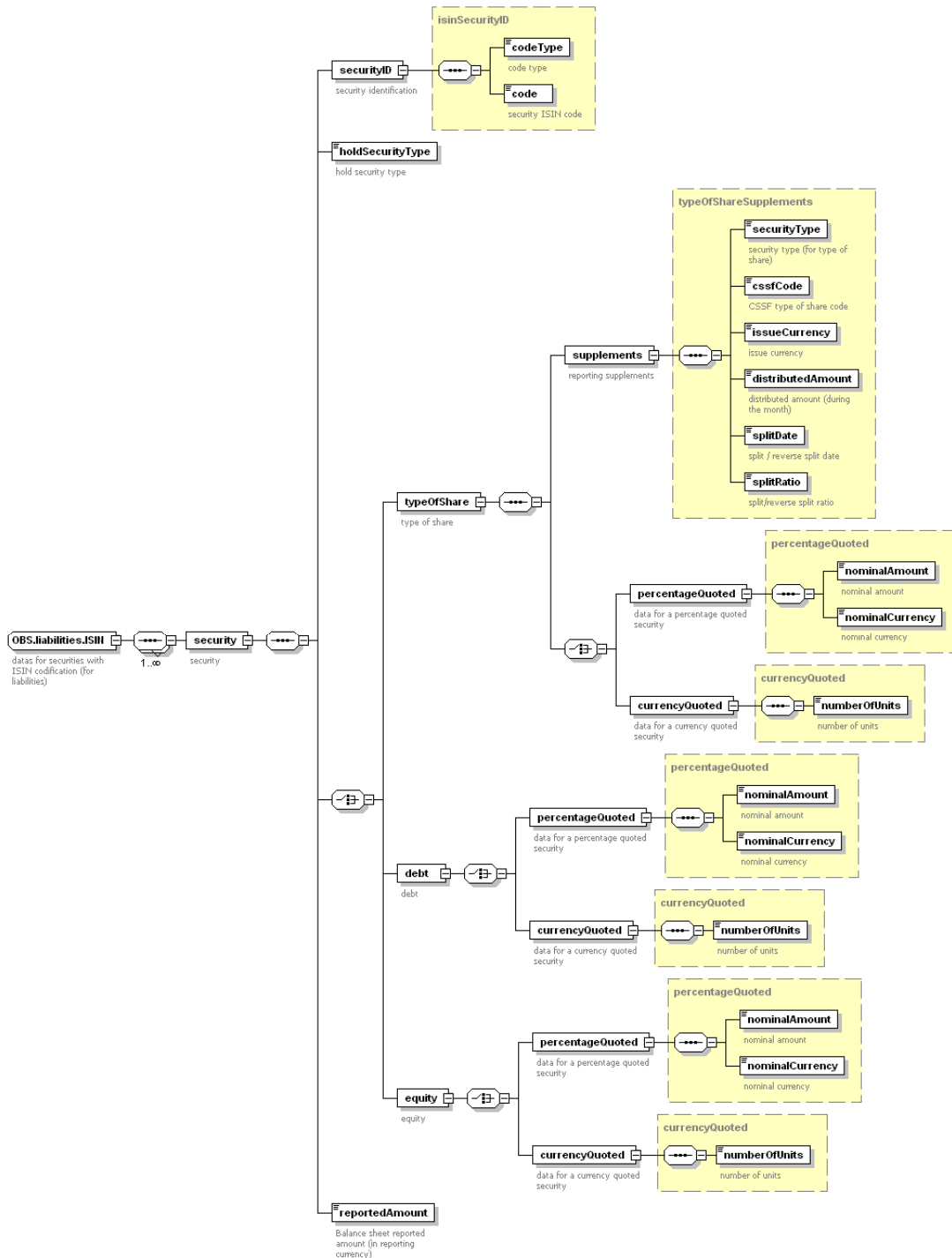
- if no coupon payment has occurred, the last coupon payment date (*lastCouponDate*) is the issue date.
- the coupon rate (*couponRate*) is the one in force at the reporting date.

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

- the security type (*SecurityType*) may take the values F.52, F.511 or F.512.

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*) that takes the value 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.

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

- 04
- 05

For the type of share/unit (*typeOfShare*) the supplementary data (*supplements*) are only requested for securities issued by UCIs, i.e. with *holdSecurityType*= 04:

- the security type (*SecurityType*) must take the value F.52
- the CSSF code (*cssfCode*) is the code of the share/unit type that is defined by the CSSF
- the currency of issue (*issueCurrency*) is the marketing currency that corresponds to the share/unit
- the amount distributed during the reference month (*distributedAmount*) corresponds to the amount reported on report O 1.1. This amount is expressed in the currency of the reporting.
- the date of a split or a reverse split of shares/units (*splitdate*) is by default the date of the first reference period for statistical reporting: 31.12.2008, 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.

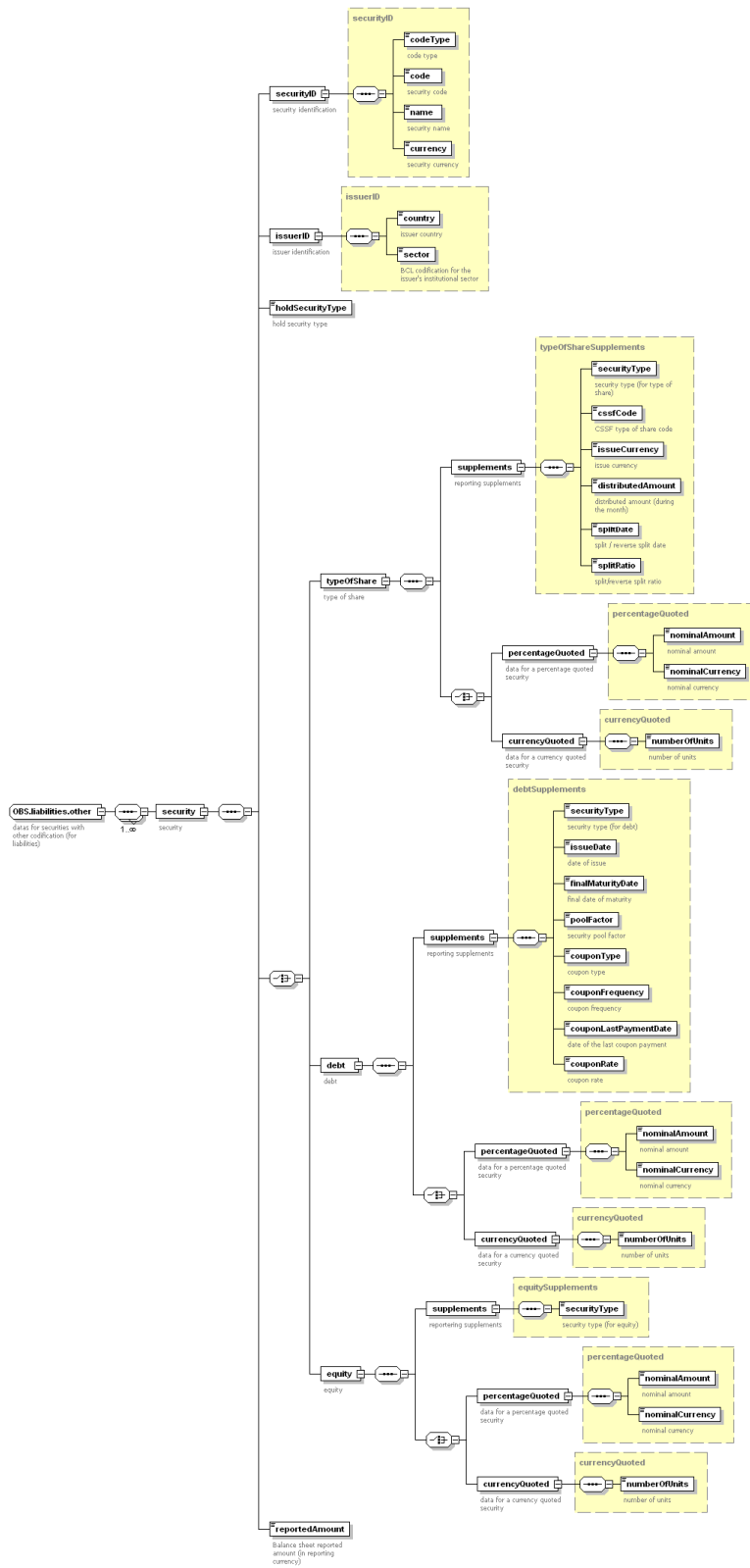
For the reporting of the month following such an operation, the ratio and the date will be put on their default values 1 and 31.12.2008.

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*)

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

- 04
- 05

For the type of share/unit (*typeOfShare*) the supplementary data (*supplements*) are only requested for securities issued by UCIs, i.e. with *holdSecurityType= 04*:

- the security type (*SecurityType*) must take the value F.52
- the CSSF code (*cssfCode*) is the code of the share/unit type that is defined by the CSSF
- the currency of issue (*issueCurrency*) is the marketing currency that corresponds to the share/unit
- the amount distributed during the reference month (*distributedAmount*) corresponds to the amount reported on report O 1.1. This amount is expressed in the currency of the reporting.
- the date of a split or a reverse split of shares/units (*splitdate*) is by default the date of the first reference period for statistical reporting: 31.12.2008, 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 31.12.2008.

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.

The characteristics of the issuer (*issuerId*) are the country (ISO 3166) and the sector as defined in the document 'Definitions and concepts for the statistical reporting for collective investment'. 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* = *sector* = 12100 (monetary fund) or 41112 (Investment fund).

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

- the security type (*SecurityType*) must take the value F.33 for the securities other than shares branch
- the issue date (*issueDate*) must be prior to the final maturity (*finalMaturityDate*)
- The pool factor represents the percentage of the amounts that remain to be repaid. It is used in the context of securitisation of assets with progressive repayments. Its value is positive or nil. Where the pool factor includes accrued interest, its value could be higher than 1. Their value decreases as repayments occur to 0 at final maturity. For securities repaid only at the final maturity, the value of the pool factor is 1.
- if no coupon payment has occurred, the last coupon payment date (*lastCouponDate*) is the issue date.
- the coupon rate (*couponRate*) is the one in force at the reporting date expressed in annual 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*) may take the values F.52, F.511 or F.512.