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

Manual of electronic transmission for the monthly security by security reporting of issuing companies

Banque centrale du Luxembourg

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 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 "Monthly security by security reporting of issuing companies". The XML schema and a technical documentation are available for downloading on the website of the BCL.

It is important to know that the design of the XML reporting is based on a tree-structured menu. For instance, the information to be provided for a security 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. The possibilities of the code also depend on the place of the data in the tree-structured menu.

The scheme 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:

TPTIBS_yyyymm_Rrrrrrrrrr_Dddddddddd_yyyymmdd_nnn.xml

where:

- TPTIBS identifies the security by security reporting (TPT) of issuing companies for the balance sheet (BS)

- yyyymm represents the year and 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)
  - I (Professionals of the financial sector – IT companies)
  - DSE (Issuing company)

- rrrrrrrrr allows the identification of the reporter.
  The identification numbers are allocated by the CSSF or the BCL. The digits on the left are equal to "0".

- D identifies the type of respondent.
  The respondent is the entity whose data are reported. The letters used are:
  - DSE (Issuing company)

- dddddddddd identifies the respondent i.e. the issuing company.
  Issuing companies are requested to report the numeric part of the "registre de commerce" identification number (numéro RCS). This starts with a letter, followed by a maximum of 7 digits. The digits on the left are equal to "0".

The BCL will initially inform all issuing companies about reporting requirements. This initial message will detail the "respondent" identification to be used in the reporting.

- yyyymmdd is the creation date of the file

- nnn is the sequence 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:

TPTIBS_201106_B000000789_T0003524_20110720_001.xml corresponds to the first file created on 20 July 2011, submitted by the credit institution number 789, the data refers to the issuing company B3524 for the period June 2011.

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 a new secure transmission channel that is accepted by both, the BCL and the respondents.
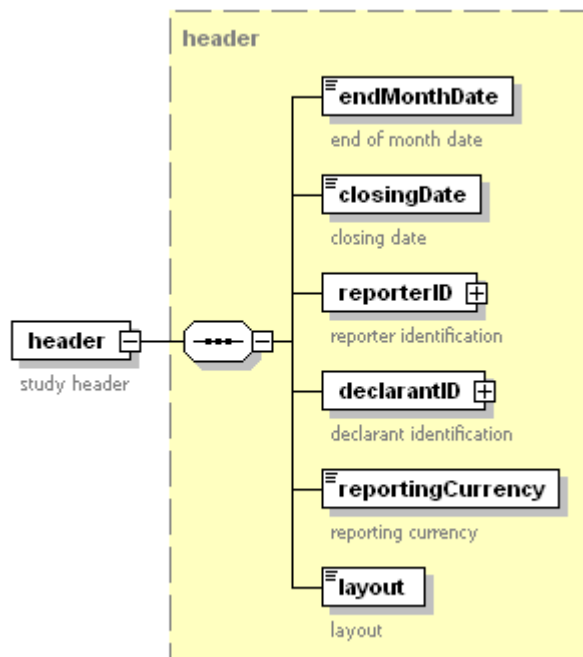
3   Visualisation of the XML schema for the balance sheet

3.1   The attributes
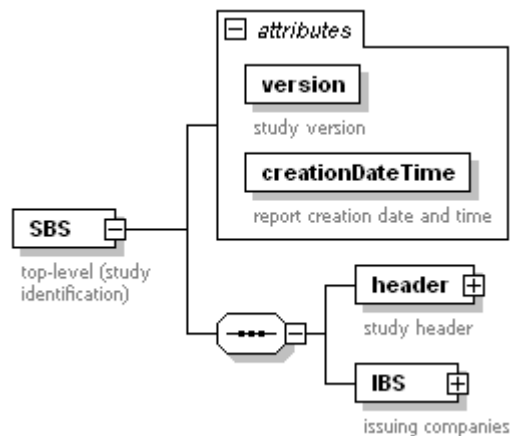
The attribute (*version*) identifies the version of the XML scheme used for the reporting.

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 data reported.

The identification of the reporter (*reporterId*) and of the respondent (*declarantId*) include each the type of the identification number (*type*) and the identification number (*code*).
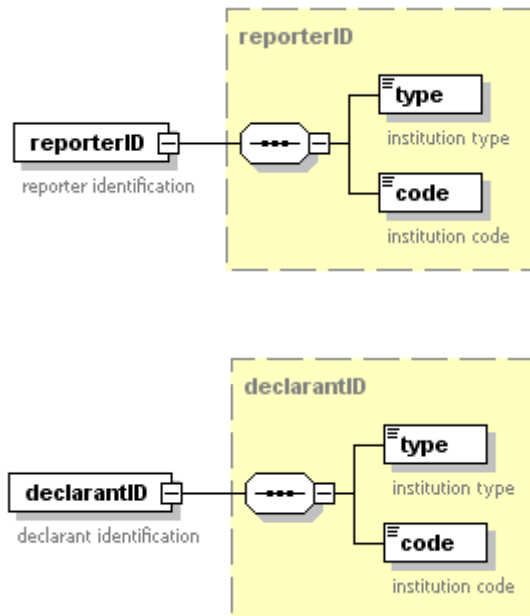
The association of number types and authorised values are:

Entity CSSF/BCL	Type	Code
B	23	Identification number allocated by the CSSF to banks
O	26	Identification number by the CSSF to the UCIs (5 digits) and to the compartments (4 digits).
S	30	Identification number by the CSSF to management companies
P	32	Identification number by the CSSF to professionals of the financial sector
T	34	Identification number by the CSSF to securitisation vehicles subject to the supervision of the CSSF or the number allocated by the BCL
DSE	35	Identification number by the BCL to the issuing companies
	05	Identification number allocated by the BCL

The currency of the reporting (*reportingCurrency*) must be the accounting currency - i.e. the currency in which the balance sheet is expressed.

The layout (*layout*) indicates the version number of the security by security report. The security by security report comes into effect in June 2011 and will be the first version of this report, so the layout will be "0".

3.3 The content of the branch IBS

The branch IBS contains assets and liabilities.
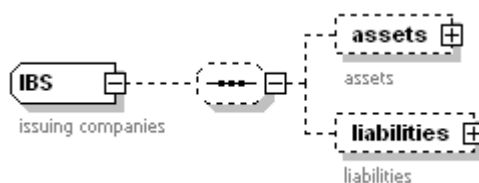
3.4   Balance sheet line

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 2.16 "Quarterly statistical balance sheet of issuing companies".

In the XML scheme, 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*).

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 2.16 "Quarterly statistical balance sheet of issuing companies".

3.5   Assets

3.5.1   Securities identified by an ISIN code
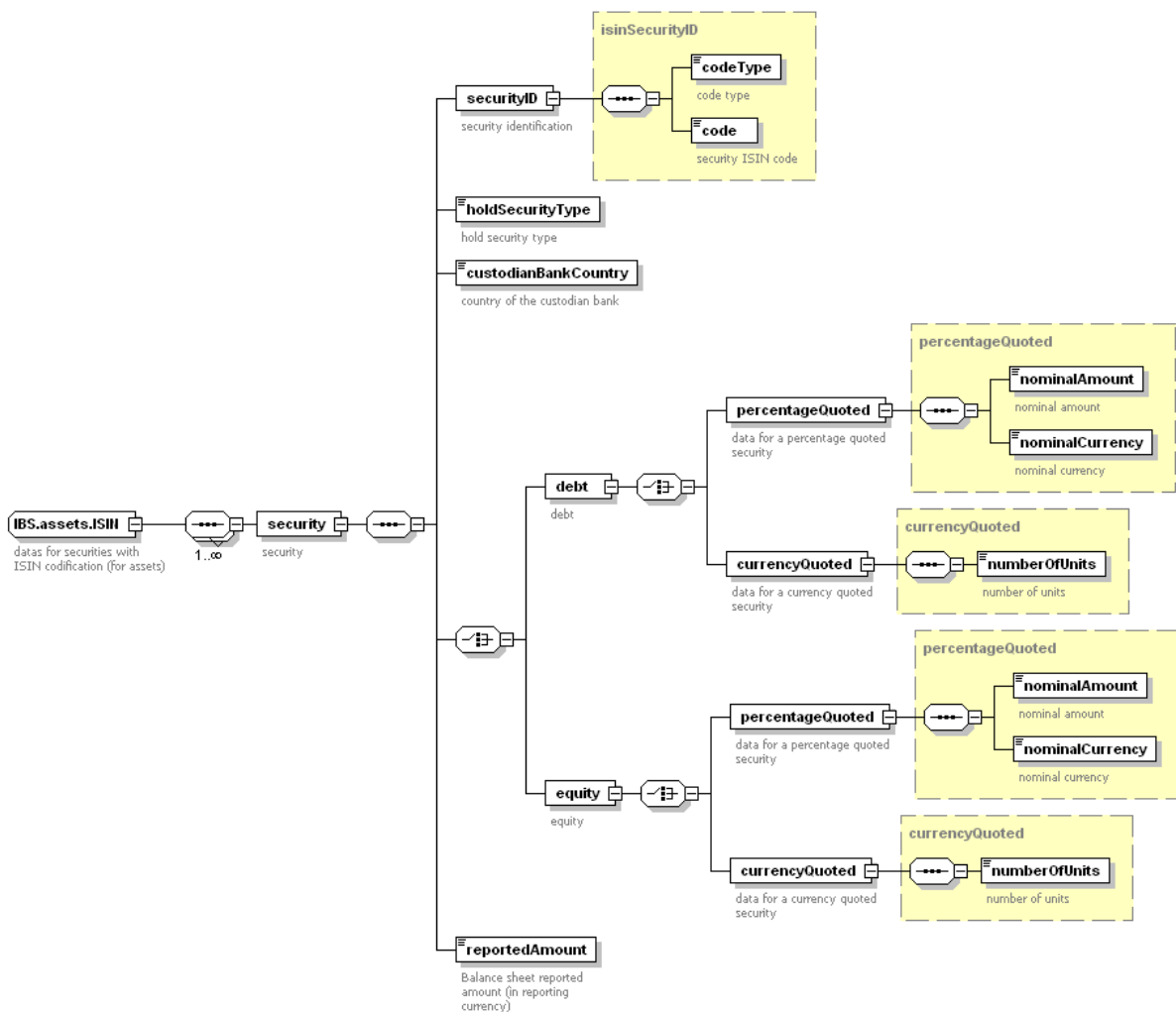
For securities identified by an ISIN code, the security identification (*securityId*) is composed of:

- the type of the code (*codeType*) that takes the value "1 "
- the ISIN code.

The ISIN code 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 code must also pass a control by means of the check digit. The ISIN code complies with the format ISO 6166.

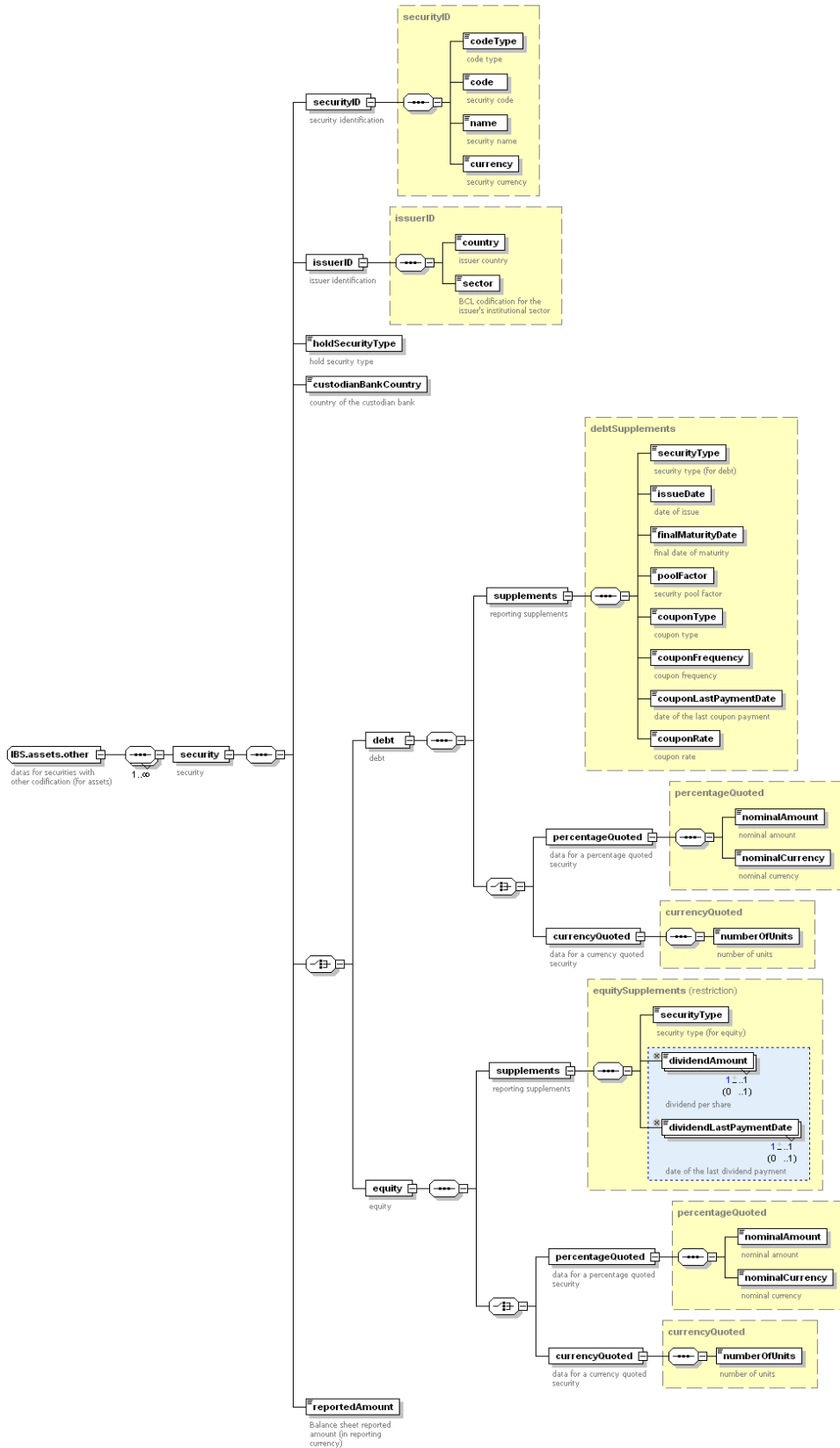For assets, the type of holding (*holdSecurityType*) may only take the values:

- 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 code

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

- the type of the code (*codeType*) that takes the value "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 issuing companies". The sector 90000 «No breakdown» is not allowed.

Code	Sector
11100	Central banks
11200	Other credit institutions
12100	Other MFIs / Money market funds
12200	Other MFIs / Other than Money market funds
31000	Central government
32100	State government

Code	Sector
32200	Local government
32300	Social security funds
39000	International institutions except ECB
41111	Holdings / Soparfis (Sociétés de participations financières)
41112	Investment funds (IFs)
41113	Securitisation vehicles
41114	Central counterparties
41119	Other financial intermediaries
41120	Financial and insurance auxiliaries
41210	Insurance corporations
41220	Pension funds
42100	Non financial corporations
42211	Households – sole proprietors
42212	Households – physical persons
42220	Non profit institutions serving households
90000	No breakdown

The supplementary data for the securities other than shares (*debt*):
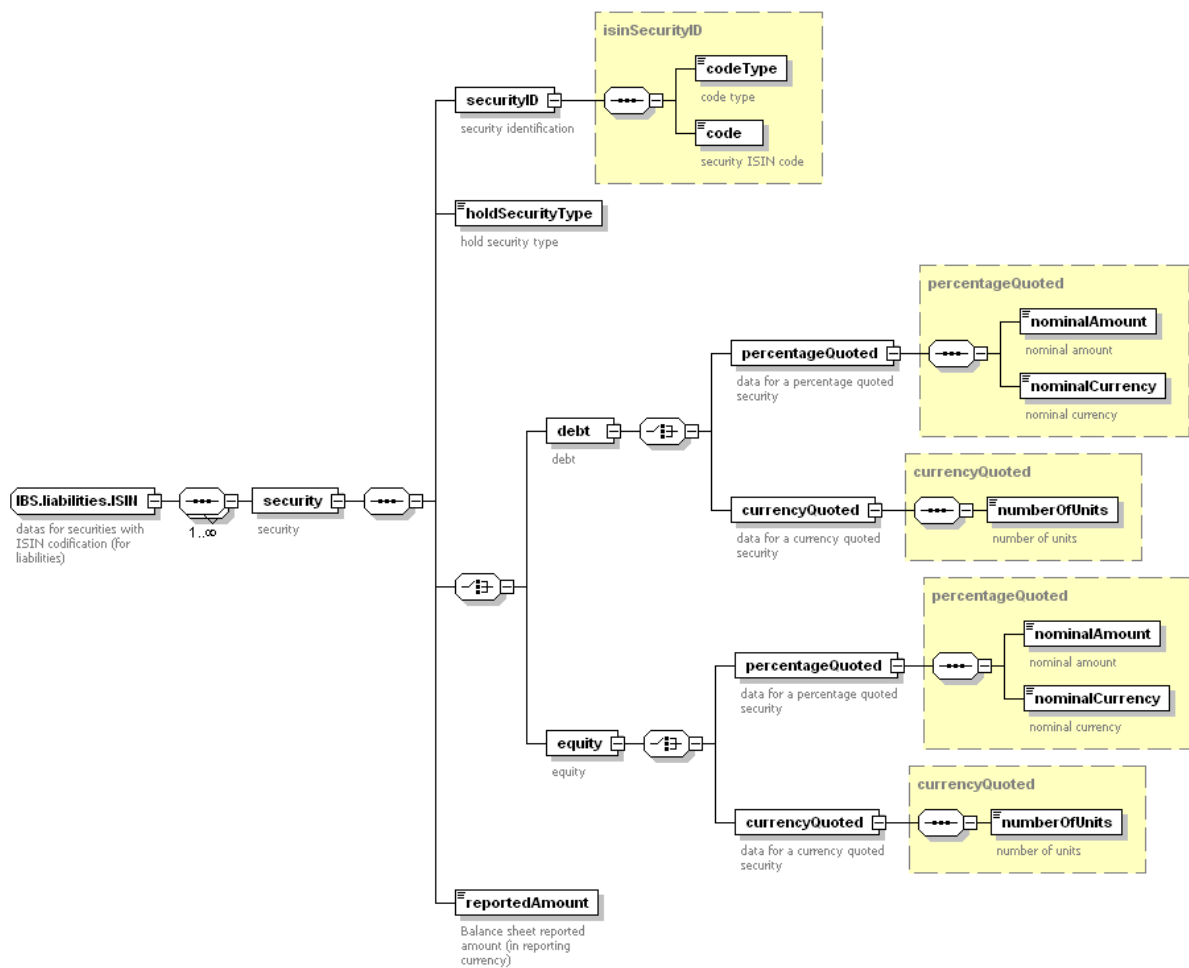
- the security type (*SecurityType*) must take the value F.33 for the securities other than shares,
- the issue date (*issueDate*) must be prior to the final maturity (*finalMaturityDate*),
- The pool factor represents the percentage of the nominal amount that remains to be repaid. It is used in the context of the 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 code, 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 code must comply with a given format (2 letters and 9 alphanumeric characters as well as 1 numberical character) that is checked by means of the XML schema. This ISIN code must also pass a control by means of the check digit.

For liabilities, the type of holding (*holdSecurityType*) may only take the values:
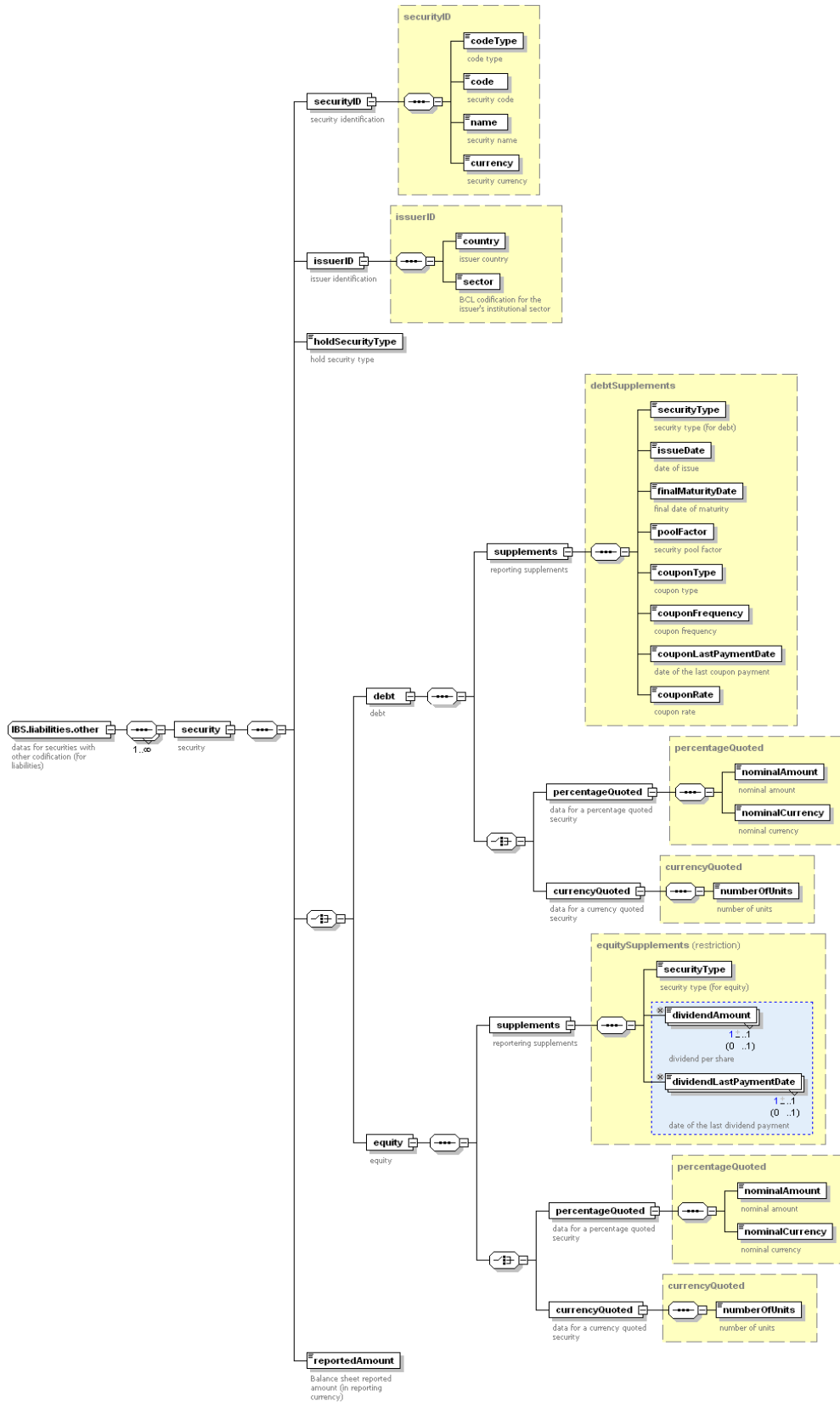
- 04
- 05

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

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

- the type of the code (*codeType*) that takes the value "2"
- the internal code used by the respondent 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

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 of issuing companies'. 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* 41119 (Other financial intermediaries) or the relevant sector described in the document "Definitions and concepts for the statistical reporting of issuing companies".

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 represents the percentage of the nominal amount that remains to be repaid. It is used in the context of the 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.