

**Compendium of verification rules for
report TPTIBS «Monthly security by
security reporting of financial
companies»**

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1 Introduction

This compendium groups all the verification rules that apply to the security by security reporting of financial companies. Instructions concerning data collection are detailed in the document «Security by security reporting of financial companies».

The aim of the present document is to describe the various internal consistency checks executed by the BCL on the security by security reporting (SBS) as well as the consistency checks between the security by security reporting and the report S 2.16 «Quarterly statistical balance sheet of financial companies».

We would like to insist on the importance of data quality for the data transmitted to the BCL as well as the necessity of prior data submission to the verification rules detailed in the technical documentation. Only rigorous control during the entire data production cycle will enable respecting the quality requirements as well as reporting delays. This point is all the more important that the collected data will be double-checked by the ECB before aggregation with the data of other Member states. Any error or important negligence will have harmful repercussions on the reputation of the whole financial community in Luxembourg.

2 Verification rules

The verification rules are split into two groups, namely those that have a permanent character and those that have a temporary character. As far as concerns the verification rules having a permanent character, we invite the software providers to implement these rules whereas the temporary verification rules are more specifically addressed to the reporting agents. The latter are invited to take into account these rules when preparing the data.

2.1 Permanent verification rules

The security by security reporting is subject to two internal verification rules and consistency checks with the statistical report S 2.16.

2.1.1 Internal verification rules for report TPTIBS

The following internal verification rules must be applied:

- 1 The following items are authorised:
 - 1-003000 Debt securities held
 - 1-005000 Equity and investment fund shares/units held
 - 2-002050 Short sales of securities
 - 2-003000 Debt securities issued
 - 2-C05000 Capital, share premium, reserves and results

- 2 The following lines are authorised:

| | |
|-----------------------|-----------------------|
| Item 1-003000 | Item 1-005000 |
| 1-003000-XX-XXX-90000 | 1-005000-XX-XXX-90000 |

| | | |
|-----------------------|-----------------------|-----------------------|
| Item 2-002050 | Item 2-003000 | Item 2-C05000 |
| 2-002050-XX-XXX-90000 | 2-003000-XX-XXX-90000 | 2-C05000-XX-XXX-90000 |

- 3 For the reported securities for items 1-005000 and 2-C05000, the reported amount (*reportedAmount*) can be smaller than 0. For the reported securities for items 1-003000, 2-002050 and 2-003000, the reported amount (*reportedAmount*) has to be greater or equal to 0.
- 4 For all the securities quoted in percentage points, when the reported amount (*reportedAmount*) is strictly greater than 0, the nominal capital (*nominalAmount*) must also be greater than 0.
- 5 For all the securities quoted in monetary units, if the reported amount (*reportedAmount*) is strictly greater than zero, the number of units (*numberOfUnits*) must also be greater than zero.
- 6 Securities reported with an ISIN number (*code*) must satisfy the ISO 6166 norm, notably:
 - The two first digits must correspond to a valid country code (ISO 3166) at the date of issue of the security or to EU, XA, XB, XC, XD and XS. In particular, a code whose two first digits are DU, EV, HF, HS, QS, QT, QU, QY, TE, XF, XX, ZZ is not considered as a valid ISIN code.
 - The checking by the key.
- 7 For securities without an ISIN code, the country of the issuer (*country*) must be in line with the ISO codification (ISO 3166), completed by the specific codes allocated by the BCL to supranational institutions. The latter are listed in the document «Definitions and concepts for the statistical reporting of financial companies». Country code «XX» No breakdown must not be used.
For securities without an ISIN code, the sector of the issuer (*sector*) must be in line with the list established of the document “Types of breakdowns” available on the BCL website.

8 The authorised values are those shown in Level 1:

| Code | Sector |
|-------|---|
| 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 banks |
| 32100 | Deposit taking corporations – Credit institutions |
| 32200 | Deposit taking corporations – Other |
| 33000 | Money market funds |
| 41000 | Non-monetary 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 |

9 The type of security holding (*holdSecurityType*) may take the following values:

| Item | Authorised values |
|----------|-------------------|
| 1-003000 | 01, 02, 03 |
| 1-005000 | 01, 02, 03 |
| 2-002050 | 05 |
| 2-003000 | 04 |
| 2-C05000 | 04 |

10 The currency of the nominal (*currency*) must be in line with the ISO 4217 codification. Currency code «XXX» No breakdown must not be used.

11 The type of security (*securityType*) may take the following values:

| Item | Authorised values |
|----------|--------------------------------|
| 1-003000 | F.3 |
| 1-005000 | F.511, F.512, F.519, F.52 |
| 2-002050 | F.3, F.511, F.512, F.519, F.52 |
| 2-003000 | F.3 |
| 2-C05000 | F.511, F.512, F.519 |

12 For securities without an ISIN code, issued by Luxembourgish reporting agents, the following combination must be used:

| Item | Authorised values |
|-------------------|--|
| Country of issuer | LU |
| Sector of issuer | 44000 |
| Type of holding | 04 |
| Type of security | F.3 (rubrique 2-003000) F.511, F.512, F.519 (rubrique 2-005000) |
| Affiliation link | 04, 05, 06, V0 |

13 For securities without an ISIN code, held by Luxembourgish reporting agents, the following combination must be used:

| Item | Authorised values |
|------------------|---------------------------|
| Type of holding | 01, 02, 03 |
| Type of security | F.511, F.512, F.519, F.52 |
| Affiliation link | 01, 02, 03, U1, U0 |

14 The issue date (*issueDate*) must be lower than or equal to the closing date (*closingDate*).

15 The value of the pool factor (*poolFactor*) must be greater than 0.
It can't be equal to 0.

In exceptional cases, the value of the pool factor may exceed 1.

If the pool factor is not applicable to a debt security, the default value «1» must be reported.

16 The coupon type (*couponType*) must take one of the following values:

| Code | Coupon type |
|------|--------------|
| 01 | fixed |
| 02 | progressive |
| 03 | floating |
| 04 | zero coupon |
| 05 | index linked |
| 99 | other |

17 The coupon frequency (*couponFrequency*) must take one of the following values:

| Code | Coupon frequency |
|------|------------------|
| 00 | zero coupon |
| 01 | annual |
| 02 | semi annual |
| 04 | quarterly |
| 06 | bi-monthly |
| 12 | monthly |
| 24 | fortnightly |
| 99 | other |

18 The coupon type «zero coupon» (*couponType* = 04) may only be used in combination with the coupon frequency «zero coupon» (*couponFrequency* = 00) and vice versa.

- 19 The payment date of the last coupon (*couponLastPaymentDate*):
- if no coupon payment has been done, the date of the last coupon payment (*couponLastPaymentDate*) is the issue date of the security
 - the payment date of the last coupon must be greater than or equal to the issue date (*issueDate*)
 - the payment date of the last coupon must be lower than or equal to the final maturity issue date (*finalMaturityDate*)
- 20 The coupon rate (*couponRate*) is the annualised rate applicable at the date of the report expressed in percentage. For example, the value to be reported for an annualised coupon rate of 5.5% is 5,5.
- 21 The difference between the closing date and the payment date of the last coupon (*closingDate – couponLastPaymentDate*) must be coherent with the coupon frequency.

| Code | Coupon frequency | <i>closingDate – couponLastPaymentDate</i> |
|------|------------------|--|
| 00 | zero coupon | >= 0 |
| 01 | annual | >= 0 et < 720 jours |
| 02 | semi annual | >= 0 et < 360 jours |
| 04 | quarterly | >= 0 et < 180 jours |
| 06 | bi-monthly | >= 0 et < 124 jours |
| 12 | monthly | >= 0 et < 62 jours |
| 24 | fortnightly | >= 0 et < 31 jours |
| 99 | other | >= 0 |

Remark:

- The criteria are twice the number of days of the coupon frequency in order to allow exceptions for the first coupon payment.

- 22 If the payment date of the last coupon (*couponLastPaymentDate*) is strictly greater than the issue date (*issueDate*) and strictly lower than the final maturity date (*finalMaturityDate*), then the coupon rate must be different from zero (*couponRate* >0).
- 23 If the frequency of the coupon is not zero coupon (*couponFrequency* <> 00) and the coupon type is fixed (*couponType* = 01) then the coupon rate must be different from zero (*couponRate* <>0).

2.1.2 Verification rules between the security by security reporting and statistical report TPTIBS

The following verification rules are applicable:

- 1 The amount reported in line 1-003000-XX-XXX-90000 of report S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-003000-XX-XXX-90000 of SBS report.
- 2 The amount reported in line 1-005000-XX-XXX-90000 of report S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-005000-XX-XXX-90000 of SBS report.
- 3 The amount reported in line 2-002050-XX-XXX-90000 of report S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-002050-XX-XXX-90000 of SBS report.
- 4 The amount reported in line 2-003000-XX-XXX-90000 of report S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-003000-XX-XXX-90000 of SBS report
- 5 The amount reported in line 2-C05000-XX-XXX-90000 of report S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-C05000-XX-XXX-90000 of SBS report

2.2 Temporary verification rules

The temporary verification rules are rules that verify certain quality characteristics of the data that may vary over time. Hence, software providers are not requested to implement these rules in order to avoid too frequent adaptations of the reporting software.

2.2.1 Internal verification rules for the SBS report

The following internal verification rules must be applied:

- The sector code «12100» State government may only be used in combination with a country code of a country that has adopted the structure of a federal state (cf. below list).

The following countries have a federal structure:

| Code | Country |
|------|------------------------|
| AE | United Arab Emirates |
| AR | Argentina |
| AT | Austria |
| AU | Australia |
| BA | Bosnia and Herzegovina |
| BE | Belgium |
| BR | Brazil |
| CA | Canada |
| CH | Switzerland |
| DE | Germany |
| ES | Spain |
| ET | Ethiopia |
| FM | Micronesia |
| IN | India |
| IQ | Iraq |



| | |
|----|--------------------------|
| KM | Comoros |
| MX | Mexico |
| MY | Malaysia |
| NG | Nigeria |
| NL | The Netherlands |
| PK | Pakistan |
| RS | Serbia |
| RU | Russia |
| SD | Sudan |
| SS | South Sudan |
| US | United States of America |
| VE | Venezuela |