

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

Report S 2.14

«Quarterly statistical balance of securitisation vehicles»

Banque centrale du Luxembourg

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	5
2.3	Economic sector	6
2.4	Original maturity	7
3	Total assets and total liabilities.....	7

1 Introduction

1.1 Reporting population

Report S 2.14 must be provided by all the securitisation vehicles regardless of their legal status. Hence, all the vehicles undertaking securitisation operations are concerned whether they are subject to the supervision of the *Commission de Surveillance du Secteur Financier* (CSSF) or not.

Regulation (EU) n°1075/2013 of the European Central Bank of 18 October 2013 concerning statistics on the assets and liabilities of financial vehicle corporations engaged in securitisation transactions (ECB/2013/40) foresees the possibility to exempt the reporting agents of modest size from reporting obligations. The selection of the securitisation entities subject to reporting obligations is done by the BCL that will grant derogations provided that the securitisation vehicles that contribute to the aggregated balance sheet total account for at least 95% of the total of securitisation vehicles assets in terms of outstanding amounts.

Thus, report S 2.14 has to be provided by a sample of securitisation vehicles that is established by the BCL and revised on a yearly basis.

1.2 Frequency and reporting deadlines

Report S 2.14 must be provided must be provided to BCL on a quarterly basis at the latest 20 working days following the end of the period to which it relates.

The exact reporting dates for report S 2.14 are published on the website of the BCL.

2 Types of breakdowns

Assets and liabilities must be split according to the following three criteria:

- Country of the counterpart
- Economic sector of the counterpart
- Currency of the transaction
- Original maturity

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

However, assets and liabilities must not always be split according to all of these breakdowns. Hence, only the breakdowns requested on the statistical report S 2.14 attached to the present instructions must be reported to BCL.

2.1 Country

Assets and liabilities must be split according to the country of residency or the country of the registered office, i.e. the country where the centre of economic interest of a counterpart is located, with a two-character ISO code 3166.

In addition to the ISO 3166 country codes, the following specific country codes may be used:

Specific country codes	
XA	European Central Bank (ECB)
XB	International institutions, except European institutions, located outside Luxembourg
XC	International institutions, except European institutions, located in Luxembourg
XD	European institutions located in Luxembourg
XE	European Investment Bank (EIB)
XG	European institutions located outside Luxembourg, except ECB
XI	European Stability Mechanism (ESM)
XJ	European Financial Stability Facility (EFSF)

Remark:

- 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 2.14 attached to the present instructions.

2.2 Currency

Assets and liabilities must be split according to the currency in which they are broken denominated with a three-character ISO code 4217.

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 2.14 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	Economic 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

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 2.14 attached to the present instructions.

2.4 Original maturity

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

Code	Original sector
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 original maturity breakdown is requested, amounts must be reported as a total with original maturity code «I999-999» No breakdown.
Original maturity code «I999-999» No breakdown is only accepted for those items mentioned on report S 2.14 attached to the present instructions.

3 Total assets and total liabilities

Items 1-000000 «Total assets» and 2-000000 «Total liabilities» are obtained by aggregating the amounts reported in all the other items without taking into account breakdowns.