Reporting requirements for investment firms

Version 12 December 2016

Index

Date	Version	Type	Changes
2nd December 2014	Version 1.0	Final version	Initial version
13 January 2015	Version 1.1	Updated version	Omission of the preliminary version (N) for SLCR (Chapter 2, Section 1, 1.3) Provisional reporting on asset encumbrance (Chapter 2, Sections 1 and 2) Update first remittance (Chapter3, Section 2) Typology of the "codes" to be used in the "large exposures" templates dropped (Chapter 5, Section 3.1.5) Addition of the characteristics of taxonomy version 2.3 to chapter 5 Update of the "file naming conventions" and "entry points" (Chapter 5, Section 1) Update of "Reporting areas covered by EU regulations" (Chapter 1, Section 1)
15 May 2016	Version 1.2	Updated version	Commission Implementing Regulation (EU) No 2015/79 of 18 December 2014 as regards asset encumbrance Commission Implementing Regulation (EU) No 2015/1278 of 9 July 2015 as regards instructions, templates and definitions Commission Implementing Regulation (EU)2016/313 of 1 March 2016 with regards to additional monitoring metrics for liquidity reporting Commission Implementing Regulation (EU)2016/428 of 23 March 2016 with regard to the supervisory reporting of the leverage ratio

Important notice

On June 28th 2014 the European Commission has published in the Official Journal of the European Union the Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council.

The Commission Implementing Regulation (EU) No 680/2014 (hereafter Regulation (EU) No 680/2014 as amended) has been amended as follows by:

- Commission Implementing Regulation (EU) No 2015/79 of 18 December 2014 as regards asset encumbrance
- Commission Implementing Regulation (EU) No 2015/1278 of 9 July 2015 as regards instructions, templates and definitions
- Commission Implementing Regulation (EU)2016/313 of 1 March 2016 with regards to additional monitoring metrics for liquidity reporting
- Commission Implementing Regulation (EU)2016/428 of 23 March 2016 with regard to supervisory reporting of the leverage ratio

The aim of the Commission Implementing Regulation (EU) No 680/2014 as amended, is to harmonise the content and format of data to be reported by European banks and Investment firms to their supervisors in order to comply with the Capital Requirements Regulation (575/2013) and Capital Requirements Directive (2013/36).

The Commission Implementing Regulation (EU) No 680/2014 as amended, gives legal effect to the draft implementing technical standard prepared by the European Banking Authority (EBA) regarding the form and content of the reporting templates needed by European bank and investment firms supervisors.

The Commission Implementing Regulation (EU) No 680/2014 as amended is part of the Single Rulebook aimed at enhancing regulatory harmonisation in the banking sector in the European Union and is directly applicable in the member states of the European Union, without legal transposition at the national level.

The Commission has published the new requirements for Supervisory Reporting under the following address:

http://ec.europa.eu/internal market/bank/regcapital/acts/its/index en.htm

The Commission Implementing Regulation (EU) No 680/2014 is published under the following address:

http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L:2014:191:TOC

The Commission Implementing Regulation (EU) No 2015/79 is published under the following address:

http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L:2015:014:TOC

The Commission Implementing Regulation (EU) No 2015/1278 is published under the following address:

http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L:2015:205:TOC

The Commission Implementing Regulation (EU)2016/313 is published under the following address:

http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L:2016:060:TOC 5

The Commission Implementing Regulation (EU)2016/428 is published under the following address:

http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L:2016:083:TOC

Following the latter publication, the CSSF has decided to publish the present document in a final version, in order to provide further guidance on the technical specifications of the reporting requirements as applicable under the CRD/CRR framework.

Introduction

As from January 2014 on, the reporting requirements applicable to investment firms are laid down:
-   in European regulations (e.g. Regulation (EU) 575/2013, The Commission Implementing Regulation (EU) No 680/2014 as amended) for some reporting areas, while
-   national provisions (CSSF Circulars) continue to apply for other reporting areas (template layouts, reporting instructions, validation rules, technical specifications…).

This document aims at providing an overview of the periodical reporting requirements applicable to investment firms in Luxembourg from January 2014 onwards (chapters 1-4) as well as the reporting formats and technical specifications (chapter 5).

Sections 1 and 2 provide a general overview of the reporting areas governed by:
- EU regulations:
  Regulation (EU) 575/2013 and Commission Implementing Regulation (EU) N° 680/2014 as amended (Section 1) or
  2014 - National provisions (Section 2)

Section 1 Reporting areas covered by EU regulations

EU regulations are *directly* applicable to the institutions; as a result, there will be no legal transposition at the national level of the latter.

The supervisory reporting requirements by investment firms are regulated by the Regulation (EU) 575/2013 and the Commission Implementing Regulation (EU) N0 680/2014 as amended, whereas:

❖ Regulation (EU) 575/2013 sets out prudential requirements for institutions which are directly applicable starting 01.01.2014;
❖ Commission Implementing Regulation (EU) No 680/2014 as amended, provides for uniform reporting frameworks, by specifying uniform formats, frequencies, dates of reporting, definitions and IT solutions.

The following areas are covered by Regulation (EU) 575/2013:

- Own funds requirements (Solvency ratio)
- Large exposures
- Leverage
- Liquidity (Liquidity coverage requirements and Reporting on stable funding (NSFR))
- Losses stemming from lending collateralised by immovable property
- Asset encumbrance

The reporting requirements covered by Regulation (EU) No 575/2013 have to be submitted by the credit institutions and investment firms in accordance to the regulations related to it **and to the instructions issued by the EBA in its answers within the context of the Q&A.**

Section 2 Reporting areas covered by national provisions

The following reporting areas continue to be covered by national provisions:

Financial information : For **the instructions relating to the information to be provided by PFS, on a periodic basis,** please refer to Circulars CSSF 05/187 (completed by Circular CSSF 10/433), CSSF 08/364 and IML 96/124.
For **the instructions relating to the electronic transmission of this information,** please refer to circular CSSF 08/369 and CSSF 08/334 regarding encryption specifications for reporting firms.

- Monthly financial situation (table I) (P1.1)
- Quarterly off-balance sheet (table III.1.) (P1.1)
- Quarterly profit and loss account (table III.2.) (P1.1)
- Quarterly staff numbers (table 2.9.) (P1.1)
- Quarterly AD HOC reporting (tables II.1. to II.22. (P2.1)

Financial information sent **in paper** form:
- Own funds requirements (Solvency ratio) for institutions not submitted to Regulation (EU) 575/2013 but to Circular CSSF 07/290 (as amended by Circulars CSSF 10/451, 10/483, 10/497 and 13/568) : quarterly
- Stress Test (Circular CSSF 08/338) : semi-annually

- Persons responsible for certain functions and activities (Circular CSSF 13/577):At December 31 of each year <u>and</u> whenever the persons designated in that table change during the financial year.

Chapter 2 Overview of the CRR reporting requirements

The following tables give, by type of investment firms, an overview of the main elements of the applicable reporting requirements (reporting templates, frequencies, remittance dates, template version, applicable EU regulations or CSSF circulars, among others).

The following tables do not intend to fully replicate the applicable regulations and instructions, but only to provide summary guidance.

Further details regarding the accounting version (codification L/N/S/C) as well as the "Preliminary/Final version" (N/D) are provided under Chapter 3, Section 3.

Section 1 Investment firms reporting on an individual basis

1.1 Investment firms established under Luxembourg law with foreign branches

Domain Code	Domain and templates	Frequency	1st application date	Latest remittance date	Versions to be provided
SSOLV	**Own funds requirements (Solvency ratio)** Article 99 of Regulation (EU) 575/2013 Article 5 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 01.00 – C 05.00	Quarterly	1 January 2014	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February	Accounting version N to be provided Preliminary (N) version to be provided
	C 07.00	Quarterly			
	C 08.00	Quarterly			
	C 09.00	Quarterly			
	C 10.00	Quarterly			
	C 11.00	Quarterly			
	C 12.00	Quarterly			
	C 13.00	Quarterly			
	C 14.00	Semi-annually			
	C 16.00	Quarterly			
	C 17.00	Semi-annually			
	C 18.00- C 24.00	Quarterly			
	C 25.00	Quarterly			
SIPLO	**Losses stemming from lending collateralised by immovable property** Article 101 of Regulation (EU) 575/2013 Article 12 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 15.00	Semi-annually	1 January 2014	H1 : 11 August H2 : 11 February	Accounting version L/S/N to be provided Preliminary (N) version to be provided
SLAREX	**Large exposures** Article 394(1) of Regulation (EU) 575/2013 Article 13 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 26.00- C 31.00	Quarterly	1 January 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting versions N to be provided Preliminary (N) version to be provided
SLEVR	**Leverage ratio** Article 430(1) of Regulation (EU) 575/2013 Article 14 of Commission Implementing Regulation (EU) No 680/2014 as amended **IMPORTANT NOTICE:** **Following the publication of Implementing Regulation (EU) No 2016/428, templates C 40.00 – C 46.00 as defined in Implementing Regulation (EU) No 680/2014 shall be established for the last time at the reference date of June 30, 2016. The last remittance of these templates shall be t August 11, 2016**				
	C 40.00- C 46.00	Quarterly	1 January 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version N to be provided Preliminary (N) version to be provided
SLEVDA	**Leverage ratio** Article 430(1) of Regulation (EU) 575/2013 Article 14 of Commission Implementing Regulation (EU) No 680/2014 as amended by Implementing Regulation (EU) No 2016/428 **IMPORTANT NOTICE:** **Following the publication of Implementing Regulation (EU) No 2016/428, templates C 40.00 – C 44.00 and C 47.00 (as defined in the Implementing Regulation (EU) No 2016/428) shall be established for the first time at the reference date of September 30, 2016. The first remittance date shall be November 11, 2016**				
	C 40.00- C 44.00 C 47.00	Quarterly	30 September 2016	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version N to be provided Preliminary (N) version to be provided

SLCR	**Liquidity Coverage requirements** Article 415 of Regulation (EU) 575/2013 Article 15 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 51.00- C 54.00	Monthly	1 March 2014	15th calendar day after the reporting reference date	Accounting versions N to be provided Preliminary (N) version to be provided
SNSFR	**Reporting on stable funding (Net Stable Funding requirements (NSFR)** Article 415 of Regulation (EU) 575/2013 Article 16 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 60.00- C 61.00	Quarterly	1 January 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting versions N to be provided Preliminary (N) version to be provided

SALMM	**Reporting on additional monitoring metrics for liquidity** **Article 415(3)(b)** **Article 16b of Commission Implementing Regulation (EU) No 680/2014 as amended by Implementing Regulation (EU) No 2016/313**				
	C 67.00- C 71.00	Monthly or Quarterly (when the conditions under art 16b2 of Regulation N° 680/2014 as amended are met)	M: April 2016 Q: June 2016 (if applicable)	Monthly: 15th calendar day after the reporting reference date Quarterly (if applicable): Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February Exception: For the months APR 2016 to OCT 2016, the remittance date, only when reporting monthly, shall be 30th calendar day after the reference date	Accounting versions N to be provided Preliminary (N) version to be provided
SAE	**Reporting on asset encumbrance** Article 100 of Regulation (EU) 575/2013 Chapter 16 a of Commission Implementing Regulation (EU) No 680/2014 as amended				
	F 32.01– F 32.04	Quarterly	31 December 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version N to be provided Preliminary (N) version to be provided
	F 33.00	Quarterly			
	F 34.00	Annually			
	F 35.00	Quarterly			
	F 36.01- F 36.02	Semi-annually			

The templates, instructions, schedule of conditions and taxonomies can be downloaded on:
http://www.cssf.lu/surveillance/psf/ei/reporting-legal/

1.2 Investment firms established under Luxembourg law (without branches)

Domain Code	Domain and templates	Frequency	1st application date	Latest remittance date	Versions to be provided
SSOLV	**Own funds requirements (Solvency ratio)** Article 99 of Regulation (EU) 575/2013 Article 5 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 01.00 – C 05.00	Quarterly	1 January 2014	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	C 07.00	Quarterly			
	C 08.00	Quarterly			
	C 09.00	Quarterly			
	C 10.00	Quarterly			
	C 11.00	Quarterly			
	C 12.00	Quarterly			
	C 13.00	Quarterly			
	C 14.00	Semi-annually			
	C 16.00	Quarterly			
	C 17.00	Semi-annually			
	C 18.00- C 24.00	Quarterly			
	C 25.00	Quarterly			
SIPLO	**Losses stemming from lending collateralised by immovable property** Article 101 of Regulation (EU) 575/2013 Article 12 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 15.00	Semi-annually	1 January 2014	H1 : 11 August H2 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SLAREX	**Large exposures** Article 394(1) of Regulation (EU) 575/2013 Article 13 of Commission Implementing Regulation (EU) Nom 680/2014 as amended				
	C 26.00- C 31.00	Quarterly	1 January 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SLEVR	**Leverage ratio** Article 430(1) of Regulation (EU) 575/2013 Article 14 of Commission Implementing Regulation (EU) No 680/2014 as amended **IMPORTANT NOTICE:** **Following the publication of Implementing Regulation (EU) No 2016/428, templates C 40.00 – C 46.00 as defined in Implementing Regulation (EU) No 680/2014 shall be established for the last time at the reference date of June 30, 2016. The last remittance of these templates shall be August 11, 2016**				
	C 40.00- C 46.00	Quarterly	1 January 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SLEVDA	**Leverage ratio** Article 430(1) of Regulation (EU) 575/2013 Article 14 of Commission Implementing Regulation (EU) No 680/2014 as amended by Implementing Regulation (EU) No 2016/428 **IMPORTANT NOTICE:** **Following the publication of Implementing Regulation (EU) No 2016/428, templates C 40.00 – C 44.00 and C 47.00 (as defined in the Implementing Regulation (EU) No 2016/428) shall be established for the first time at the reference date of September 30, 2016. The first remittance date shall be November 11, 2016**				
	C 40.00- C 44.00 C 47.00	Quarterly	30 September 2016	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided

SLCR	**Liquidity Coverage requirements** Article 415 of Regulation (EU) 575/2013 Article 15 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 51.00- C 54.00	Monthly	1 March 2014	15th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
SNSFR	**Reporting on stable funding (Net Stable Funding requirements (NSFR))** Article 415 of Regulation (EU) 575/2013 Article 16 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 60.00- C 61.00	Quarterly	1 January 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided

SALMM	**Reporting on additional monitoring metrics for liquidity** **Article 415(3)(b)** **Article 16b of Commission Implementing Regulation (EU) No 680/2014 as amended by Implementing Regulation (EU) No 2016/313**				
	C 67.00- C 71.00	Monthly or Quarterly (when the conditions under art 16b2 of Regulation N° 680/2014 as amended are met)	M: April 2016 Q: June 2016 (if applicable)	Monthly: 15th calendar day after the reporting reference date Quarterly (if applicable): Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February Exception: For the months APR 2016 to OCT 2016, the remittance date, only when reporting monthly, shall be 30th calendar day after the reference date	Accounting versions L to be provided Preliminary (N) version to be provided
SAE	**Reporting on asset encumbrance** Article 100 of Regulation (EU) 575/2013 Chapter 16 a of Commission Implementing Regulation (EU) No 680/2014 as amended				
	F 32.01– F 32.04	Quarterly	31 December 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version N to be provided Preliminary (N) version to be provided
	F 33.00	Quarterly			
	F 34.00	Annually			
	F 35.00	Quarterly			
	F 36.01- F 36.02	Semi-annually			

The templates, instructions, schedule of conditions and taxonomies can be downloaded on:
http://www.cssf.lu/surveillance/psf/ei/reporting-legal/

1.3 Branches of investment firms whose head office is not in the EU

Domain Code	Domain and templates	Frequency	1st application date	Latest remittance date	Versions to be provided
SSOLV	**Own funds requirements (Solvency ratio)** Article 99 of Regulation (EU) 575/2013 Article 5 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 01.00 – C 05.00	Quarterly	1 January 2014	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	C 07.00	Quarterly			
	C 08.00	Quarterly			
	C 09.00	Quarterly			
	C 10.00	Quarterly			
	C 11.00	Quarterly			
	C 12.00	Quarterly			
	C 13.00	Quarterly			
	C 14.00	Semi-annually			
	C 16.00	Quarterly			
	C 17.00	Semi-annually			
	C 18.00- C 24.00	Quarterly			
	C 25.00	Quarterly			
SIPLO	**Losses stemming from lending collateralised by immovable property** Article 101 of Regulation (EU) 575/2013 Article 12 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 15.00	Semi-annually	1 January 2014	H1 : 11 August H2 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SLAREX	**Large exposures** Article 394(1) of Regulation (EU) 575/2013 Article 13 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 26.00- C 31.00	Quarterly	1 January 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SLEVR	**Leverage ratio** Article 430(1) of Regulation (EU) 575/2013 Article 14 of Commission Implementing Regulation (EU) No 680/2014 as amended **IMPORTANT NOTICE:** **Following the publication of Implementing Regulation (EU) No 2016/428, templates C 40.00 – C 46.00 as defined in Implementing Regulation (EU) No 680/2014 shall be established for the last time at the reference date June 30, 2016. The last remittance of these templates shall be August 11, 2016**				
	C 40.00- C 46.00	Quarterly	1 January 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SLEVDA	**Leverage ratio** Article 430(1) of Regulation (EU) 575/2013 Article 14 of Commission Implementing Regulation (EU) No 680/2014 as amended by Implementing Regulation (EU) No 2016/428 **IMPORTANT NOTICE:** **Following the publication of Implementing Regulation (EU) No 2016/428, templates C 40.00 – C 44.00 and C 47.00 (as defined in the Implementing Regulation (EU) No 2016/428) shall be established for the first time at the reference date of September 30, 2016. The first remittance date shall be November 11, 2016**				
	C 40.00- C 44.00 C 47.00	Quarterly	30 September 2016	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided

SLCR	**Liquidity Coverage requirements** Article 415 of Regulation (EU) 575/2013 Article 15 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 51.00- C 54.00	Monthly	1 March 2014	15th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
SNSFR	**Reporting on stable funding (Net Stable Funding requirements (NSFR))** Article 415 of Regulation (EU) 575/2013 Article 16 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 60.00- C 61.00	Quarterly	1 January 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided

SALMM	**Reporting on additional monitoring metrics for liquidity** **Article 415(3)(b)** **Article 16b of Commission Implementing Regulation (EU) No 680/2014 as amended by Implementing Regulation (EU) No 2016/313**				
	C 67.00– C 71.00	Monthly or Quarterly (when the conditions under art 16b2 of Regulation N° 680/2014 as amended are met)	M: April 2016 Q: June 2016 (if applicable)	Monthly: 15th calendar day after the reporting reference date Quarterly (if applicable): Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February Exception: For the months APR 2016 to OCT 2016, the remittance date, only when reporting monthly, shall be 30th calendar day after the reference date	Accounting versions L to be provided Preliminary (N) version to be provided
SAE	**Reporting on asset encumbrance** Article 100 of Regulation (EU) 575/2013 Chapter 16 a of Commission Implementing Regulation (EU) No 680/2014 as amended				
	F 32.01– F 32.04	Quarterly	31 December 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	F 33.00	Quarterly			
	F 34.00	Annually			
	F 35.00	Quarterly			
	F 36.01- F 36.02	Semi-annually			

The templates, instructions, schedule of conditions and taxonomies can be downloaded on:
http://www.cssf.lu/reporting-legal/reporting-periodique/psf/instruction-autres.psf/

1.4 Branches of investment firms whose head office is in the EU

Domain Code	Domain and templates	Frequency	1st application date	Latest remittance date	Versions to be provided
SIPLO	**Losses stemming from lending collateralised by immovable property** Article 101 of Regulation (EU) 575/2013 Article 12 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 15.00	Semi-annually	1 January 2014	H1 : 11 August H2 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided

The templates, instructions, schedule of conditions and taxonomies can be downloaded on:
http://www.cssf.lu/surveillance/psf/ei/reporting-legal/

Section 2 Investment firms reporting on a consolidated basis

Code	Domain and templates	Frequency	1st application date	Latest remittance date	Versions to be provided
CSOLV	**Own funds requirements (Solvency ratio)** Article 99 of Regulation (EU) 575/2013 Article 6 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 01.00 – C 05.00	Quarterly	1 January 2014	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
	C 06.00	Semi-annually			
	C 07.00	Quarterly			
	C 08.00	Quarterly			
	C 09.00	Quarterly			
	C 10.00	Quarterly			
	C 11.00	Quarterly			
	C 12.00	Quarterly			
	C 13.00	Quarterly			
	C 14.00	Semi-annually			
	C 16.00	Quarterly			
	C 17.00	Semi-annually			
	C 18.00- C 24.00	Quarterly			
	C 25.00	Quarterly			
CIPLO	**Losses stemming from lending collateralised by immovable property** Article 101 of Regulation (EU) 575/2013 Article 12 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 15.00	Semi-annually	1 January 2014	H1 : 11 August H2 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
CLAREX	**Large exposures** Article 394(1) of Regulation (EU) 575/2013 Article 13 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 26.00- C 31.00	Quarterly	1 January 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
CLEVR	**Leverage ratio** Article 430(1) of Regulation (EU) 575/2013 Article 14 of Commission Implementing Regulation (EU) No 680/2014 as amended **IMPORTANT NOTICE:** **Following the publication of Implementing Regulation (EU) No 2016/428, templates C 40.00 – C 46.00 as defined in Implementing Regulation (EU) No 680/2014 shall be established for the last time at the reference date of June 30, 2016. The last remittance of these templates shall be the 11 August 11, 2016**				
	C 40.00- C 46.00	Quarterly	1 January 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
CLEVDA	**Leverage ratio** Article 430(1) of Regulation (EU) 575/2013 Article 14 of Commission Implementing Regulation (EU) No 680/2014 as amended by Implementing Regulation (EU) No 2016/428 **IMPORTANT NOTICE:** **Following the publication of Implementing Regulation (EU) No 2016/428, templates C 40.00 – C 44.00 and C 47.00 (as defined in the Implementing Regulation (EU) No 2016/428) shall be established for the first time at the reference date of September 30, 2016. The first remittance date shall be November 11, 2016**				

	C 40.00- C 44.00 C 47.00	Quarterly	30 September 2016	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided

CLCR	**Liquidity Coverage requirements** Article 415 of Regulation (EU) 575/2013 Article 15 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 51.00- C 54.00	Monthly	1 March 2014	15th calendar day after the reporting reference date	Accounting version C to be provided Preliminary (N) version to be provided
CNSFR	**Reporting on stable funding (Net Stable Funding requirements (NSFR))** Article 415 of Regulation (EU) 575/2013 Article 16 of Commission Implementing Regulation (EU) No 680/2014 as amended				
	C 60.00- C 61.00	Quarterly	1 January 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided

CALMM	**Reporting on additional monitoring metrics for liquidity** **Article 415(3)(b)** **Article 16b of Commission Implementing Regulation (EU) No 680/2014 as amended by Implementing Regulation (EU) No 2016/313**				
	C 67.00- C 71.00	Monthly	M: April 2016	Monthly: 15th calendar day after the reporting reference date Exception: For the months APR 2016 to OCT 2016, the remittance date, only when reporting monthly, shall be 30th calendar day after the reference date	Accounting versions C to be provided Preliminary (N) version to be provided
CAE	**Reporting on asset encumbrance** Article 100 of Regulation (EU) 575/2013 Chapter 16 a of Commission Implementing Regulation (EU) No 680/2014 as amended				
	F 32.01– F 32.04	Quarterly	31 December 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
	F 33.00	Quarterly			
	F 34.00	Annually			
	F 35.00	Quarterly			
	F 36.01- F 36.02	Semi-annually			

The templates, instructions, schedule of conditions and taxonomies can be downloaded on: http://www.cssf.lu/surveillance/psf/ei/reporting-legal/

Chapter 3 Specific instructions

Chapter 3 provides an overview on the reporting reference dates (Section 1), the first remittance dates (Section 2) and the applicable accounting versions (Section 3).

Section 1 Reporting reference dates

Investment firms shall submit the reporting templates as specified under Chapter 2 on the following reference dates:

- Monthly reporting : on the last day of each month
- Quarterly reporting : 31 March, 30 June, 30 September and 31 December
- Semi-annual reporting : 30 June and 31 December
- Annual reporting : 31 December

Section 2 Remittance dates for the first reporting periods

2.1 Reporting areas governed by EU regulations

The reporting requirements as defined by the Commission Implementing Regulation (EU) N° 680/2014 as amended, shall apply from 1st January 2014, except for SLCR and CLCR, which shall apply from 1 March 2014, SAE and CAE, which shall apply from December 1, 2014 (please refer to article 19 of the Commission Implementing Regulation (EU) N° 680/2014 as amended).

The reporting requirements regarding additional monitoring metrics for liquidity (ALMM) as defined in the Commission Implementing Regulation (EU) No 2016/313 shall apply from April 2016. Thus, the first reporting reference date for ALMM shall be the 30th April 2016 for institutions reporting on a monthly basis and the 30th June 2016 for institutions reporting (by derogation) on a quarterly basis. In case of a monthly ALMM reporting, the remittance date shall be on the 15th calendar day after the reporting reference date. By derogation to the latter, for the months April 2016 to October 2016, only in case of a monthly ALMM reporting, the remittance date shall be on the 30th calendar day after the reporting reference date (please refer to the Commission Implementing Regulation (EU) No 2016/313).

The reporting requirements with regard to supervisory reporting of institutions of the reporting of the leverage ratio (LEVDA) as defined in the Commission Implementing Regulation (EU) No 2016/428 shall apply 6 months from the date of publication (31 March 2016) of this Implementing regulation in the Offical Journal of the European Union. Thus, the first reporting reference date for LEVDA shall be the 30th September 2016, to be submitted on 11 November 2016.

However, in order to ease the transition to the new reporting requirements, the remittance date for the first data submission has been extended (article 18 of the Commission Implementing Regulation (EU) N° 680/2014 as amended) as follows:

Code of the reporting domains	Frequency	Latest remittance for the 1st submission
SLCR CLCR	M	For the period from 30th June 2014 to 31st December 2014, the latest reporting remittance dates shall be the 30th calendar day after the reporting reference date

The reporting on asset encumbrance is foreseen to be reported for the first time at 31 December 2014 and submitted at the latest on 11 February (according to EBA draft ITS on asset encumbrance of 24/07/2014).

2.2 Reporting areas governed by national provisions

The current reporting instructions as indicated in Chapter 1, Section2 remain applicable.

Section 3 Versioning conventions

2 codes shall be used for the versioning of reporting tables, i.e. the "Accounting version" (L/N/S/C) and the "Preliminary/Final version" (N/D). The codification of the "Accounting version" and the "Preliminary/Final version" is captured in the file naming convention, according to which the reporting files are to be communicated to the CSSF (cf Chapter 5, Section1)

3.1 Accounting version

The "Accounting version" codification is used to identify four different consolidation levels:

3.1.1 Reporting on an individual basis

Depending on the applicability of the different templates (cf Chapter 2, Section 1), investment firms established under Luxembourg law with foreign branches submit the requested information in (up to three) distinct *accounting versions*, using the following codes to distinguish the files for the purposes of the data transmission:

- o Code **L**: reporting on an individual level, excluding foreign branches of Luxembourg based investment firms
- o Code **N**: reporting on an individual level, including the information related to the investment firms incorporated under Luxembourg law (head office) including its foreign branches, after elimination of reciprocal transactions and outstanding balances between the head office and its branches
- o Code **S**: information for each branch separately

Investment firms incorporated under Luxembourg law without branches, Luxembourg based branches of non-EU institutions and Luxembourg based branches of EU institutions, shall submit the reporting requirements on an individual level, in one a single version, using only the code **L**.

3.1.2 Reporting on a (sub-) consolidated basis

Investment firms incorporated under Luxembourg law, which are subject to supervision on a (sub)-consolidated basis shall submit the reporting requirements on an individual basis as specified under point 3.1.1 of this section and also submit some reporting requirements on a consolidated basis, using the code C.
The version **C** shall include the information related to the investment firms incorporated under Luxembourg law including the subsidiaries and/or participating interests included in the scope of consolidation and, if appropriate, the information related to the branches of the entities comprised in the scope of consolidation, after elimination of reciprocal transactions and outstanding balances between the entities comprised in the scope of consolidation.

The scope of consolidation for the reporting requirements is the prudential perimeter as defined by Regulation (EU) 575/2013 and the Capital Requirements Directive perimeter as defined by the law of 5 April 1993 related on the financial sector, as amended[1].

3.2 Preliminary /final version

The code *final version* is used to distinguish reporting tables carrying audited figures (final versions) from tables carrying non-audited figures (preliminary versions). The final version of the reporting of financial information refers to the accounting year end figures as audited by the external auditor.

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[1] Should the scope of consolidation as defined by the Regulation (EU) 575/2013 (CRR) differ from the one of the law of 5 April 1993 related on the financial sector, as amended, it is the CRR scope of consolidation that should be considered. This situation may occur during a transitional period until the amendment of the law of 5 April 1993 related on the financial sector to take into account the requirements of the Directive 2013/36/EU as published on 26 June 2013.

All reporting templates referring to financial information (Monthly financial situation (table I), profit and loss account (table III.2.) have to be submitted in preliminary versions (the code preliminary version bearing the value 'N'); in addition to these preliminary figures of accounting versions L/S/N (as applicable according to paragraph 3.1), investment firms shall submit annually a final version of all accounting versions L/S/N as applicable. For the final version, the code *final version* bears the value 'D'.

Chapter 4 Applicable regulations and instructions

This chapter summarises the legal basis and instructions based on which investment firms submit regular reporting requirements to the CSSF.

Section 1 Areas covered by EU regulations

The European regulations on prudential reporting requirements are available via the Official Journal of the European Union (EUR-Lex) at www.eur-lex.europa.eu

- Regulation (EU) 575/2013

   2014-☐Commission Implementing Regulation (EU) N° 680/2014 as amended

Further information on the overview and the state of ITS relating to CRR/CRD IV is published by the European Commission under the following address:

http://ec.europa.eu/internal_market/bank/regcapital/acts/its/index_en.htm

Additional information on the templates and instructions is available on the following address of the EBA:

http://www.eba.europa.eu/regulation-and-policy/supervisory-reporting

Section 2 Areas covered by national provisions

The reporting templates, with the related instructions and schedule of conditions, which continue to be governed by national provisions (CSSF circulars), are available at the CSSF website under "Legal reporting":
http://www.cssf.lu/surveillance/psf/ei/reporting-legal/

The CSSF circulars may be downloaded at:

http://www.cssf.lu/surveillance/psf/ei/reglementation/lois-reglements-et-autres-textes/

Chapter 5 Reporting format and technical specifications

Section 1 File format and file naming convention

1.1 Reporting areas governed by EU regulations

Regulation (EU) 575/2013:

Data points covered by Regulation (EU) 575/2013 shall be reported in the XBRL (eXtensible Business Reporting Language) format.

The taxonomies to be used for reporting purposes have been published by the EBA (European Banking Authority) under the following address:

Owner	Version	Applicability	Status	URL
EBA	V2.0	2014-03 to 2014-08	Final	https://www.eba.europa.eu -> Regulation & Policy -> Supervisory Reporting -> Related links
EBA	V2.1	from 2014-09 to 2014-11	Final	same as before
EBA	V2.2	from 2014-12 to 2015-05	Final	same as before
EBA	V2.3.1	from 2015-06 onwards until the official applicability of V2.4.1	Final	same as before
EBA	V2.3.2	from 2015-12 onwards until the official applicability of V2.4.1	Final	same as before
EBA	V2.4.1	From 2016-09 until the official applicability of V2.5.0	Final	same as before Remark: the prior version 2.4.0 will not be used for any reporting to CSSF
EBA	V2.5.0	From 2016-12 until the official applicability of V2.6.0	Final	same as before

Unless specified otherwise in the present chapter, all XBRL instances to be sent to CSSF have to be fully compliant with the XBRL format defined by the EBA.

The following "file naming conventions" and "entry points" apply:

Report name	File naming convention	Version	Data domains	Entry point
SCOREP	"COF"	All	SSOLV SIPLO SLEVDA	corep_ind.xsd
SLAREX	"COF"	All	SLAREX	corep_le_ind.xsd

SLCRXX	"COF"	All	SLCR	corep_lcr_ind.xsd
SNSFRX	"COF"	All	SNSFR	corep_nsfr_ind.xsd
CCOREP	"COF"	All	CSOLV CIPLO CLEVDA	corep_con.xsd
CLAREX	"COF"	All	CLAREX	corep_le_con.xsd
CLCRXX	"COF"	All	CLCR	corep_lcr_con.xsd
CNSFRX	"COF"	All	CNSFR	corep_nsfr_con.xsd
CAEXXX	"COF"	V2.1	tbd	ae_con.xsd
SAEXXX	"COF"	V2.1	tbd	ae_ind.xsd
CALMXX	"COF"	From V2.3	CALMM	corep_alm_con.xsd
SALMXX	"COF"	From V2.3	SALMM	corep_alm_ind.xsd

The mandatory file naming convention has been specified in the following document:

http://www.cssf.lu/fileadmin/files/Reporting_legal/transport_securisation_reporting/Convention_de_nom.pdf

Examples:

.ZIP	Instances
COFREP-P00000999-2014-03-CCOREP-00-L-N-S.zip	COFREP-P00000999-2014-03-CCOREP-00-L-N-S-CCOREP.xbrl
COFREP-P00000999-2014-03-CLAREX-00-L-N--.zip	COFREP-P00000999-2014-03-CLAREX-00-L-N---CLAREX.xbrl
COFREP-P00000999-2014-03-CLCRXX-00-L-N--.zip	COFREP-P00000999-2014-03-CLCRXX-00-L-N---CLCRXX.xbrl

Remark regarding the coverage of the SCOREP instances:

Investment firms established under Luxembourg law with foreign branches shall submit 3 versions of SCOREP (see chapter 2 section 1 paragraph 1.1)

Accounting version	Frequency	Content	Filing indicators

N	Quarterly	SOLV, SLEVDA (plus IPLO in Semi-annual instances)	all applicable filing indicators for SCOREP, excepted for C_15.00 in instances for reporting quarters Q1 & Q3
L	Semi-annual	IPLO	C_15.00 only
S	Semi-annual	IPLO	C_15.00 only

Section 2 Data transmission and security envelope

Regardless of whether they are governed by national provisions or EU regulations, all reports shall be communicated to the CSSF through the system of transmission channels introduced by circular CSSF 08/369 and shall use the according signature / encryption mechanisms:

http://www.cssf.lu/surveillance/psf/ei/reglementation/circulaires/

This system of transmission channels is documented under

http://www.cssf.lu/surveillance/psf/ei/reporting-legal/transport-et-securisation/

Section 3 Requirements regarding XBRL instances

3.1 Reporting areas governed by Regulation (EU) 575/2013

The present chapter describes the main technical requirements that XBRL instances sent to the CSSF must fulfil.

3.1.1 EBA XBRL Filing Rules

Unless specified otherwise in the present document, all instances must be **fully compatible** with the document "**Filing Rules version 4.1**" that is part of the EBA taxonomy documentation.

The EBA XBRL filing rules 4.1 can be downloaded at page:

http://www.eba.europa.eu/documents/10180/1181744/EBA+XBRL+Filing+Rules+4.1.pdf/7ddde3fd-105b-4839-ae21-fe8be758e9dd

Remark:

Caveats:

1) Some of the rules are marked "MUST", others are marked "SHOULD". CSSF will not generate errors anymore for the "SHOULD" rules 2.6, 2.7, 2.21, 2.22, 2.23, 3.4, 3.5

2) Mainly two EFR rules changed in the revisions 3 and 4.1 of the EBA XBRL Filing rules document

a) 3.1 Choice of Currency for Monetary facts

This set of rules adapts the EFR to the real multi-currency introduced by into the EBA Taxonomy 2.4.

Some modules (all SBP / SBPIMV) manage that multicurrency exclusively via the unit mechanism of XBRL, so there is redundancy and thus no conflict with any table structures

Other modules (e.g. LCR / LCRDA / NSFR / ALM) have a reference to the units monetary facts refer to at 2 levels
- *in the unit mechanism of XBRL*
- *in the table structures of the multi-currency tables of those modules*

EFR 3.1 c) makes sure that in this latter case no inconsistency can occur among these redundant information. This rule will be enforced by CSSF.

b) 1.6 — Filing indicators

In revisions 3 (and 4.1 which added point d), EBA replaced

Instances MAY include appropriate negative (@filed="false") filing indicator elements indicating reporting units which are intended NOT to be reported in the instance, or these MAY be omitted (for clarity of intent, inclusion of such negative indicators is preferred).

by

(b) Instances MAY include appropriate negative (i.e. with @filed="false") filing indicator elements indicating reporting units which are intended NOT to be reported in the instance.
(c) Negative filing indicators MUST be included when a reporting unit is deliberately not reported which is potentially expected by the EBA to be contained in that instance (e.g. due to the reporter having no relevant transactions or positions to report, or on that occasion falling outside a relevant threshold for the reporting of the unit), in order to express the intention of the reporter not to report definite values for said template.
(d) The context referenced by the filing indicator elements MUST NOT contain xbrli:segment or xbrli:scenario elements.

Comments from CSSF:
While in rev. 2 the use of negative filing indicators was optional, it has become mandatory for some cases, particularly: (1) *the reporter having no relevant transactions or positions to report* and *(2) falling outside a relevant threshold for the reporting of the unit*).

All reports submitted to CSSF shall respect from now on these EBA specifications.

3.1.2 Instance coverage

All CSSF instances cover a single set of data related to

- one single reporting entity
- one single reporting period
- one single unit (capital currency of the reporting entity)
- one single audit status (for the codes, see chapters "Preliminary and final versions")
- one single Consolidation status (for the codes, see chapters "Reporting on an individual basis" and "Reporting on a consolidated basis")
- if applicable, one single sub-report type

3.1.3 No partial reports

In full alignment with the EBA approaches, CSSF does NOT allow reports with partial information. No update facility is offered, only complete reports containing the full set of data to be reported will be accepted (any new instance will completely replace all prior sendings of the same report).

3.1.4 Scheme and code

The following schemes and code formats are to be used within the XBRL instance:

Order	Code	Scheme	Code format
1	LEI	http://standards.iso.org/iso/17442	Normal LEI code officially assigned
2	MFI	http://www.ecb.eu/stats/money/mfi	LUBnnnnn for banks resp. in general any official MFI code as published by the ECB
3	CSSF	http://www.ecb.europa.eu/suba_id	LUBnnnnn for banks LUPnnnnn for SFPs resp. in general LUEnnnnn as being composed of the constant string 'LU', an adequate CSSF entity type E (a capital character from A to Z) and nnnnn as a five digit CSSF entity code

CSSF may impose that some reporting entities use mandatorily a certain type of code from the list above.

Important remark regarding branches:

Branches will normally be denied LEI-codes by the according LOUs because the system does not foresee that they are assigned LEI codes of their own. The following approach shall therefore be used for branches
- *the CSSF file naming convention shall use the CSSF code of the branch*
- *inside the XBRL instance, a single code is to be used, to be chosen among the following codes in descending order:*
    - a. *a LEI code of the branch (NOT of the head-office!) if such an LEI code can be assigned to the branch (if it is a legal entity of its own)*
    - b. *an official MFI code (if the branch is an MFI according to ECB standards)*
    - c. *a CSSF entity ID code*

CSSF will make sure that instances sent by branches that respect the above indications will not be rejected because of an EFR 2.8 error.

This change takes effect immediately. DO NOT USE THE HEAD OFFICE LEI CODE ANYMORE FOR BRANCHES.

3.1.5 XBRL typed dimensions

Some reporting templates require "national codes" to be defined by the competent authorities; until a uniform European standard comes up in that area, the following codification shall be used:

Table	Dimension(s)	Name	Domain	Taxonomy	Format	Codification to be used
C_06.00	LEC	Legal entity code	LE	Corep	See ITS	See ITS instructions This should be a (Pre)LEI code, if a (Pre)LEI is not available, a different unique identifier shall be used
C_08.02 C_10.02	OGR	Obligor grade	ID	Corep	Up to 3 digits	0 – 999, in accordance with ITS instructions (see below *)
C_14.00	SRN	Securitisation row number	ID	Corep	Up to 4 digits	0 – 9999

* Remark regarding dimension OGR: the CSSF does not require leading zeros. As a consequence, the values to be reported shall take the form of normal integer values: 0, 1, 2,…, 9, 10, 11, … 99, 100, 101, …, 999 (and not 001, 002, … 999)

Table	Dimension(s)	Name	Domain	Taxonomy	Format	Codification to be used
C_27.00 C_28.00 C_30.00	INC	Individual client code	CC	Corep_LE	60 characters	INC: group or individual code (see below)
C_29.00 C_31.00	GCC	Group client code	CC	Corep_LE	60 characters	GCC : group code
	INC	Individual client code	CC			INC : individual code (see below)

The characters used in the above codes are US ASCII codes (including digits), excluding the SPACE character..

In accordance with the instructions to the "large exposures" templates, **the above codes shall be used in a consistent way over time**, meaning that one specific client (or group of clients) shall have the same identifier (or group identifier) over all reporting periods. The consistent use of the client identifiers will allow for a cross-period analysis of the information reported, for one single client (or group of clients), in the "large exposures" templates.

3.1.6 Applicable rule deactivations for reportings submitted to CSSF

On a regular basis, the EBA publishes an overview of validation rules in their taxonomies that shall be considered non-applicable resp. deactivated. The CSSF applies these non-applicable rules in short term to their own systems. Information on when exactly which deactivated rule-set becomes applicable can be found on the CSSF webside under

http://www.cssf.lu/surveillance/psf/ei/reporting-legal/transport-et-securisation/

3.1.7 Temporary problem on table C_06.02 under taxonomy version V2.3

The following problem only applies to table C06.02 under taxonomy version V2.3 (and V2.3.1): the taxonomy allows for column 040 all four values below, but instance files should respect the supplementary instructions below:

Code	Label	Supplementary instruction
x29	Full consolidation	Usable to report value "fully consolidated" ("SF")
x30	Proportional consolidation	DO NOT USE
x31	Equity method	DO NOT USE
x32	Other than Full consolidation, Proportional consolidation, Equity method	Usable to report value "partially consolidated" ("SP")

This problem has been corrected in taxonomy version V2.4.

3.1.8 Changes of the European Commission to the EBA taxonomy ALM

The European Commission amended the taxonomy version published by the EBA and removed from the report any data related to filing indicators

    C_66.00

These filing indicators should thus be absent or flagged as filed="false" for all taxonomy packages which still include them, starting with V2.3.1.

The remaining filing indicators

    C_00.01
    C_67.00
    C_68.00
    C_69.00
    C_70.00
    C_71.00

shall be delivered as defined by the applicable reporting requirements.