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**Onderwerp:** Mededeling/Communication 2016-06 - Statistische rapportering ten behoeve van de ECB/rapportage statistique à l'intention de la BCE

**Subject :** ***Mededeling 2016/06 – Statistische rapportering ten behoeve van de ECB – Communication 2016/06 – rapportage statistique à l'intention de la BCE***

Geachte mevrouw, geachte heer,

De door de NBB gepubliceerde circulaire NBB\_2016\_10 van 25 april 2016 m.b.t. de regelmatige verstrekking van informatie (link: [https://www.nbb.be/doc/cp/nl/2016/20160425\\_nbb\\_2016\\_10.pdf](https://www.nbb.be/doc/cp/nl/2016/20160425_nbb_2016_10.pdf)) voorziet in punt 11 dat ten behoeve van de statistische informatie die overeenkomstig de verordening 1374/2014 van de Europese Centrale Bank gevraagd wordt door de ECB, bijkomende modellen worden ingevoerd in de rapportering via het systeem OneGate. Deze modellen werden aan de hand van de formulieren SE.01.01.17.01, SE.02.01.17.01, SE.06.02.16.01 en 02 en E.01.01.16.01 geïntegreerd in het rapport SII QES – Quaterly ECB Reporting Solo dat elk kwartaal moet worden ingediend. **Deze formulieren moeten eveneens door de VMOB's worden ingevuld.**

Concrete instructies omtrent bovenvermelde formulieren zijn opgenomen in het document in bijlage. Dit document wordt eveneens verkregen via de link <http://www.ecb.europa.eu/stats/money/icpf/html/index.en.html> (onder "Forthcoming Statistics") waarnaar bovenvermelde circulaire NBB\_2016\_10 verwijst.

De aanvullende informatie voor statistische doeleinden gevraagd door de ECB betreft volgens bovenvermeld document in het formulier SE.01.01.17.01 (kolom EC0021) *"any change in value (compared with the previous period) reported in the "Solvency II value" column that arises from changes in the classification of financial instruments due tot corrections of reporting errors. In the case of no reporting errors, the cells wil remain empty."* In de andere documenten wordt m.b.t. "securities" en "loans" bijkomend de uitgiftedatum van het beleggingsinstrument gevraagd alsook de classificatiecode overeenkomstig het Europees systeem van rekeningen (European System of Accounts 2010 of ESA 2010).

Met vriendelijke groeten,

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Madame, Monsieur,

La circulaire NBB\_2016\_10 du 25 avril 2016, publiée par la BNB sur son site web et relative à la communication régulière d'informations (lien : [https://www.nbb.be/doc/cp/fr/2016/20160425\\_nbb\\_2016\\_10.pdf](https://www.nbb.be/doc/cp/fr/2016/20160425_nbb_2016_10.pdf)), prévoit en son point 11 que pour les besoins d'informations statistiques qui sont demandées par la Banque centrale européenne

conformément au règlement 1374/2014, la BCE a introduit des modèles supplémentaires dans le reporting réalisé au moyen du système OneGate. Ces modèles ont été intégrés dans le rapport SII QES – Quaterly ECB Reporting Solo, qui doit être introduit trimestriellement, par le biais des formulaires SE.01.01.17.01, SE.02.01.17.01, SE.06.02.16.01 et 02 et E.01.01.16.01. **Ces formulaires doivent également être complétés par les SMA.**

Le document en annexe reprend des instructions concrètes concernant les formulaires susmentionnés. Ce document est également accessible via le lien <http://www.ecb.europa.eu/stats/money/icpf/html/index.en.html> (sous “Forthcoming Statistics”), auquel renvoie la circulaire NBB\_2016\_10 précitée.

Les informations supplémentaires demandées par la BCE à des fins statistiques concernent, selon le document susmentionné dans le formulaire SE.01.01.17.01 (colonne EC0021) *“any change in value (compared with the previous period) reported in the “Solvency II value” column that arises from changes in the classification of financial instruments due tot corrections of reporting errors. In the case of no reporting errors, the cells wil remain empty.”* Dans les autres documents, pour les “securities” et les “loans”, la date d’émission de l’instrument de placement ainsi que le code de classification conformément au système européen des comptes (European System of Accounts ou ESA 2010) sont également demandés.

Cordialement,

Laurent Guinotte,

Administrateur général

Administrateur-generaal

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EUROPEAN CENTRAL BANK

EUROSYSTEM

## Instructions for ECB add-ons

### SE.01.01 - Content of the submission (Variant of Solvency II template S.01.01 with ECB add-ons)

COLUMN/ ROW	ITEM	INSTRUCTIONS
C0010/ER0030	SE.02.01 - Balance sheet	<p>One of the options in the following closed list shall be used:</p> <p>1 – Reported</p> <p>6 – Exempted under Article 35 (6) to (8)<sup>1</sup> (templates SE.02.01.16 and SE.02.01.17) or Guideline 48<sup>2</sup> (templates SE.02.01.18 and SE.02.01.19).</p> <p>0 – Not reported other reason (in this case special justification is needed)</p>
C0010/ER0140	SE.06.02 - List of assets	<p>One of the options in the following closed list shall be used:</p> <p>1 – Reported</p> <p>6 – Exempted under Article 35 (6) to (8)<sup>1</sup> (template SE.06.02.16) or Guideline 48<sup>2</sup> (template SE.06.02.18).</p> <p>7 – Not due as no material changes since quarterly submission (this option is only applicable on annual submissions)</p> <p>0 – Not reported (in this case special justification is needed)</p>
C0010/ER1000	E.01.01 - Deposits to cedants – line-by-line reporting	<p>One of the options in the following closed list shall be used:</p> <p>1 – Reported</p> <p>6 – Exempted under Article 35 (6) to (8)<sup>1</sup> or Guideline 48<sup>2</sup>.</p> <p>7 – Not due as no material changes since quarterly submission (this option is only applicable on annual</p>

<sup>1</sup> Article 35 (6) to (8) of Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II), as amended.

<sup>2</sup> Guideline 48 of Guidelines on the supervision of branches of third-country insurance undertakings (EIOPA-BoS-15/110).

		<p>submissions)</p> <p>0 – Not reported (in this case special justification is needed)</p>
C0010/ER1010	E.02.01 - Pension entitlements	<p>One of the options in the following closed list shall be used:</p> <p>1 – Reported</p> <p>2 – Not reported as no pension entitlements</p> <p>0 – Not reported other reason (in this case special justification is needed)</p>
C0010/ER1020	E.03.01 - Non-life Technical Provisions – reinsurance policies – by country	<p>One of the options in the following closed list shall be used:</p> <p>1 – Reported</p> <p>2 – Not reported as no reinsurance business</p> <p>3 – Not due in accordance with instructions of the template</p> <p>0 – Not reported other reason (in this case special justification is needed)</p>

**SE.02.01 – Balance sheet (Variant of Solvency II template S.02.01 with ECB add-ons)**

**General comments:**

The "Reclassification adjustments" column (EC0021) shall include any change in value (compared with the previous period) reported in the "Solvency II value" column that arises from changes in the classification of financial instruments due to corrections of reporting errors. In the case of no reporting errors, the cells will remain empty. In the event that a reclassification adjustment is reported, additional information (such as the sectoral breakdown) may be requested by the national central bank.

<b>COLUMN/ ROW</b>	<b>ITEM</b>	<b>INSTRUCTIONS</b>
	LIABILITIES	
C0010/ ER0801	Debts owed to credit institutions resident domestically	Debts owed by the reporting undertaking to credit institutions resident in the same country. This item is a subset of "debts owed to credit institutions" (C0010/R0800) and hence excludes bonds.
C0010/ ER0802	Debts owed to credit institutions resident in the euro area other than domestic	Debts owed by the reporting undertaking to credit institutions resident in the euro area but not in the same country. This item is a subset of "debts owed to credit institutions" (C0010/R0800) and hence excludes bonds.
C0010/ ER0803	Debts owed to credit institutions resident in rest of the world	Debts owed by the reporting undertaking to credit institutions resident outside of the euro area. This item is a subset of "debts owed to credit institutions" (C0010/R0800) and hence excludes bonds.
C0010/ ER0811	Debts owed to non-credit institutions	Debts owed by the reporting undertaking to counterparts other than credit institutions, excluding bonds.
C0010/ ER0812	Debts owed to non-credit institutions resident domestically	Debts owed by the reporting undertaking to counterparts other than credit institutions, resident in the same country. This item is a subset of "debts owed to non-credit institutions" (C0010/ER0811) and hence excludes bonds.
C0010/ ER0813	Debts owed to non-credit institutions resident in the euro area other than domestic	Debts owed by the reporting undertaking to counterparts other than credit institutions, resident in the euro area but not in the same country. This item is a subset of "debts owed to non-credit institutions" (C0010/ER0811)

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		and hence excludes bonds.
C0010/ ER0814	Debts owed to non-credit institutions resident in rest of the world	Debts owed by the reporting undertaking to counterparts other than credit institutions, resident outside of the euro area. This item is a subset of "debts owed to non-credit institutions" (C0010/ER0811) and hence excludes bonds.
C0010/ ER0815	Other financial liabilities (debt securities issued)	Debt securities issued by the reporting undertaking.

**SE.06.02 – List of assets (Variant of Solvency II template S.06.02. with ECB add-ons)**

**General comments:**

National central banks may decide that the collection of information on write-offs/downs of loans is not required if total loans (CIC 8#) at national level of resident insurance undertakings are deemed insignificant.

**Information on positions held**

COLUMN	ITEM	INSTRUCTIONS
EC0141	Write-offs/downs on loans	<p>Reduction in the “par amount” (C0140) of a loan due to its impairment. This refers to the reduction which occurred since the last reporting, i.e. the previous quarterly report in the case of quarterly reporting and the previous annual report in the case of annual reporting. The reduction should be expressed as a positive value.</p> <p>A reverse write-off (write-up) should be expressed as a negative value. Write-offs should be reported net of reverse write-offs (write-ups).</p> <p>The loan should be reported in this template for the period when the write-off occurs, even if the undertaking no longer records the loan as an asset.</p> <p>This item is applicable to CIC category 8 and all instruments for which the value in column EC0291 – Instrument classification according to ESA 2010 – is reported as “1” or “2”.</p>

**Information on assets**

COLUMN	ITEM	INSTRUCTIONS
EC0231	Issuer sector according to ESA 2010	<p>Identify the economic sector of the issuer according to the classification set out in the European system of accounts set up by Regulation (EU) No 549/2013 (the ‘ESA 2010’). One of the options in the following closed list shall be used:</p> <p>1 – central bank (ESA 2010 sector S.121)</p> <p>2 – deposit-taking corporations except the central bank</p>

		<p>(ESA sector S.122)</p> <p>3 – money market funds (ESA sector S.123)</p> <p>4 – investment funds except money market funds (ESA sector S.124)</p> <p>5 – other financial intermediaries, except insurance corporations and pension funds (excluding financial vehicle corporations engaged in securitisation transactions) + financial auxiliaries + captive financial institutions and money lenders (ESA sector S.125 excluding FVCs + ESA sector S.126 + ESA sector S.127)</p> <p>6 – financial vehicle corporations engaged in securitisation transactions (a subdivision of ESA sector S.125)</p> <p>7 – insurance corporations (ESA sector S.128)</p> <p>8 – pension funds (ESA sector S.129)</p> <p>9 – non-financial corporations (ESA sector S.11)</p> <p>10 – general government (ESA sector S.13)</p> <p>11 – households and non-profit institutions serving households (ESA sector S.14 + ESA sector S.15)</p> <p>This item shall be reported for CIC category 8 and for the following CIC categories if the instrument does not have an ISIN code (i.e. if Asset ID Code Type/column C0050 is different from “1” or “99/1”): CIC category 1, CIC category 2, CIC category 3, CIC category 5 and CIC category 6.</p>
EC0271	Country of residence for collective investment undertakings	<p>The country of residence of the collective investment undertaking, i.e. country where the collective investment undertaking is legally authorised/licensed.</p> <p>This item is only applicable to CIC category 4 and only in cases where the instrument does not have an ISIN code (i.e. if Asset ID Code Type/column C0050 is different from “1” or “99/1”).</p>
EC0291	Instrument classification	Identification of instruments which are classified as debt securities or equity for supervisory reporting purposes



	<p>according to ESA 2010</p>	<p>but which may be classified differently for statistical reporting purposes. These consist of: (i) borrower's notes; (ii) non-negotiable debt securities; (iii) non-negotiable money market securities; (iv) registered bonds (in the sense of "Namensschuldverschreibungen", "N-bonds", or equivalent instruments); (v) registered participation certificates (in the sense of "Namensgenussscheine" or equivalent instruments) and (vi) subscription rights.</p> <p>Items (i), (ii) and (iii) are classified as loans/deposits for statistical reporting purposes in line with Regulation ECB/2014/50 on statistical reporting requirements for insurance corporations.</p> <p>The classification of item (iv) for statistical purposes depends on the specific features of the instrument.</p> <p>Items (v) and (vi) are classified as equity for the purpose of Regulation ECB/2014/50. Their identification, as reported in this column, may be used for the purpose of Regulation ECB/2012/24, as amended, concerning statistics on holdings of securities.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 – instrument is (i), (ii) or (iii)                  2 – instrument is (iv)                  3 – instrument is (v) or (vi)                  9 – any other instrument</p> <p>This field applies to CIC categories 1, 2, 3, 5 and 6.</p>
<p>EC0381</p>	<p>Issue date</p>	<p>The date on which the instrument was issued.</p> <p>This item shall be reported for CIC category 8 and for the following CIC categories if the instruments do not have an ISIN code (i.e. if Asset ID Code Type/column C0050 is different from "1" or "99/1"): CIC category 1, CIC category 2, CIC category 5 and CIC category 6.</p> <p>For loans and mortgages to individuals, included within</p>

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		CIC category 8, the weighted issue date (based on the loan amount) is to be reported.
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**E.01.01 – Deposits to cedants – line-by-line reporting (new template for ESCB purposes)**

**General comments:**

This template contains information required for statistical purposes on deposits to cedants (CIC 75) which are reported as a single line in template SE.06.02.

<b>COLUMN</b>	<b>ITEM</b>	<b>INSTRUCTIONS</b>
EC0010	Line identification code	Identification code for referencing purposes.
EC0020	Issuer country	ISO 3166-1 alpha-2 code of the country of localisation of the cedant.  The localisation of the cedant is determined by the address of the entity issuing the asset. This corresponds to the residency of the cedant.
EC0030	Currency	The ISO 4217 alphabetic code of the currency of the deposit.
EC0040	Total Solvency II amount	Value calculated as defined in Article 75 of Directive 2009/138/EC, similarly to column C0170 - Total Solvency II amount - of template SE.06.02. This shall indicate the Solvency II value of the deposit.
EC0050	Accrued interest	The amount of accrued interest after the last interest payment date. Note that this value is also part of item Total Solvency II amount.
EC0060	Par amount	Principal amount outstanding measured at nominal amount, in accordance with column C0140 – Par amount – of template SE.06.02.

**E.02.01 – Pension entitlements (new template for ESCB purposes)**

**General comments:**

This template contains information required for statistical purposes on pension entitlements (which are identified in column C0100 of template S.14.01 by value “4 – pension entitlements” and, where applicable, by value “5 – other” in cases where the product includes an element of pension entitlement).

COLUMN	ITEM	INSTRUCTIONS
EC0010/ ER0010	Pension entitlements	Amount of gross technical provisions as a whole and gross best estimate relating to the reporting undertaking's pension schemes, including both occupational and individual pension plans.
EC0010/ ER0020	of which: Pillar II pension entitlements	Amount of gross technical provisions as a whole and gross best estimate relating to Pillar II pension entitlements.  Pillar II pension entitlements refer to occupational pension plans only, and hence are a subset of the total pension entitlements.  In some cases undertakings may need to make assumptions/approximations to provide these data.
EC0010/ ER0030	Pillar II defined benefit pension entitlements	Amount of gross technical provisions as a whole and gross best estimate relating to Pillar II defined benefit pension entitlements.  In a defined benefit pension scheme the level of pension benefits promised to participating employees is determined by a formula agreed in advance. The liability of a defined benefit pension scheme is equal to the present value of the promised benefits.  In some cases undertakings may need to make assumptions/approximations to provide these data.
EC0010/ ER0040	Pillar II defined contribution pension entitlements	Amount of gross technical provisions as a whole and gross best estimate relating to Pillar II defined contribution pension entitlements.  In a defined contribution scheme the benefits paid are dependent on the performance of the assets acquired

		<p>by the pension scheme. The liability of a defined contribution scheme is the current market value of the scheme's assets.</p> <p>In some cases undertakings may need to make assumptions/approximations to provide these data.</p>
<p>EC0010/ ER0050</p>	<p>Pillar II hybrid pension entitlements</p>	<p>Amount of gross technical provisions as a whole and gross best estimate relating to Pillar II hybrid pension entitlements.</p> <p>Hybrid schemes combine elements of defined contribution and defined benefit schemes.</p> <p>In some cases undertakings may need to make assumptions/approximations to provide these data.</p>

**E.03.01 – Non-life technical provisions – reinsurance policies – by country (new template for ESCB purposes)**

**General comments:**

This template contains information required for statistical purposes on the geographical breakdown of non-life technical provisions related to reinsurance policies. The information is to be reported by insurance undertakings regarding their reinsurance business. It consists of aggregated amounts of total Technical Provisions as a whole and Gross Best Estimate for geographical zones or countries. Both proportional and non-proportional reinsurance are covered.

The information shall be reported according to the following:

- Information on the home country shall always be reported, regardless of the amount of Technical Provisions as a whole and Gross Best Estimate;
- Information reported by country shall represent at least 90% of the total Technical Provisions as a whole and Gross Best Estimate;
- Information on other countries shall be reported aggregated in “EEA countries outside the materiality threshold” or “non-EEA countries outside the materiality threshold”;
- Information shall be reported by area or country where the reinsured undertaking is resident

<b>COLUMN/ ROW</b>	<b>ITEM</b>	<b>INSTRUCTIONS</b>
EC0010/ ER0040	Country 1 ...	Report the country ISO 3166-1 alpha-2 code of each required country row by row.
EC0020/ ER0010	Gross TP as a whole and Gross BE for different countries - Home country	Amount of gross technical provisions calculated as a whole and gross best estimate, accepted reinsurance only, for reinsured undertakings resident in the home country.  In some cases the undertaking may need to use its judgment/approximations to provide correct data, in line with assumptions used for the calculation of TP.
EC0020/ ER0020	Gross TP as a whole and Gross BE for different countries - EEA countries outside the materiality threshold – not reported by country	Amount of gross technical provisions calculated as a whole and gross best estimate, accepted reinsurance only, for reinsured undertakings resident in the EEA (except the home country) and falling outside the materiality threshold (i.e. those not reported separately by country).

		In some cases undertakings may need to use their judgment/approximations to provide correct data, in line with assumptions used for the calculation of TP.
EC0020/ ER0030	Gross TP as a whole and Gross BE for different countries - Non-EEA countries outside the materiality threshold – not reported by country	Amount of gross technical provisions calculated as a whole and gross best estimate, accepted reinsurance only, for reinsured undertakings resident outside the EEA and falling outside the materiality threshold (i.e. those not reported separately by country).  In some cases undertakings may need to use their judgment/approximations to provide correct data, in line with assumptions used for the calculation of TP.
EC0020/ ER0040	Gross TP as a whole and Gross BE for different countries – Country 1 [one row for each country in the materiality threshold]	Amount of gross technical provisions calculated as a whole and gross best estimate, accepted reinsurance only, for reinsured undertakings by country of residence.  In some cases undertakings may need to use their judgment/approximations to provide correct data, in line with assumptions used for the calculation of TP.