

16 May 2014
Riga

Regulation No. 136

Regulation for Compiling Reports on Securities

Issued pursuant to Paragraph 2 of Article 39
of the Law on Latvijas Banka

I. General issues

1. The Regulation stipulates the procedure for compiling and submitting reports on securities (hereinafter, the reports) to Latvijas Banka by a credit institution registered in the Republic of Latvia, a branch registered in the Republic of Latvia of a credit institution registered in a foreign country and an investment brokerage company referred to in Paragraph 6 of this Regulation (hereinafter, the investment brokerage company), as well as the report submission timeframe.

2. The terms used in the Regulation comply with the Regulation of Latvijas Banka laying down the procedure for compiling and submitting the "Monthly Financial Position Report" and with the explanation of these terms as set out in Regulation (EU) No. 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union.

3. The information presented in the reports is necessary for compiling balance of payments and international investment position statistics, financial accounts statistics, securities holdings statistics, investment funds statistics and other financial intermediaries statistics pursuant to international standards and requirements of the legal framework of the European Union, including the European Central Bank.

4. Latvijas Banka may disclose the information provided in the reports to the institutions referred to in Paragraph 2 of Article 40 of the Law on Latvijas Banka subject to the provisions stipulated in the above Law.

II. Procedure for Compiling and Submitting the Reports and Their Submission Timeframe

5. A credit institution shall compile and submit the following reports to Latvijas Banka by the 5th business day after the end of the reporting month:

5.1. "Monthly Report on Securities with ISIN Codes" (Appendix 1);

5.2. "Monthly Report on Securities without ISIN Codes" (Appendix 2);

5.3. "Monthly Report on Equity Holdings (according to item 270000 of the "Monthly Financial Position Report" of monetary financial institutions)" (Appendix 3).

6. An investment brokerage company which, pursuant to legislation of the Republic of Latvia is entitled to provide investment services in the Republic of Latvia and which has received a licence for holding financial instruments (an ancillary investment service), shall compile and submit the following reports to Latvijas Banka by the 5th business day after the end of the reporting month:

6.1. "Monthly Report on Securities with ISIN Codes" (Appendix 1);

6.2. "Monthly Report on Securities without ISIN Codes" (Appendix 2).

7. The total of the items (columns "Book value (euro)") of securities holdings contained in the "Monthly Report on Securities with ISIN Codes" and "Monthly Report on Securities without ISIN Codes" compiled by credit institutions shall equal the total of items 250000, 225300 and 260000 of the "Monthly Financial Position Report".

8. The Reports shall be submitted to Latvijas Banka electronically in accordance with the regulations of Latvijas Banka regulating electronic information exchange with Latvijas Banka.

III. Procedure for filling in the "Monthly Report on Securities with ISIN Codes"

9. The "Monthly Report on Securities with ISIN Codes" shall contain information on the securities reported on the asset side of the balance sheet and those held on the financial instrument accounts, including securities owned by the customers of the credit institution or investment brokerage company as at the last day of the reporting month which have been assigned an International Securities Identification Number (hereinafter, the ISIN code) by a participant or an authorised representative of the Association of National Numbering Agencies in compliance with the international standard ISO 6166 "ISIN Codes".

10. A credit institution shall not report securities representing ownership of a stake in an associated or affiliated company.

IV. Procedure for filling in the "Monthly Report on Securities without ISIN Codes"

11. The "Monthly Report on Securities without ISIN Codes" shall provide information on the securities reported on the asset side of the balance sheet and those held on the financial instrument accounts, including securities owned by the customers of the credit institution or investment brokerage company as at the last day of the reporting month which have not been reported in the "Monthly Report on Securities with ISIN Codes".

12. A credit institution shall not report securities representing ownership of a stake in an associated or affiliated company.

V. Procedure for filling in the "Monthly Report on Equity Holdings (according to item 270000 of the "Monthly Financial Position Report" of monetary financial institutions)"

13. A credit institution shall provide information about the securities representing ownership of a stake in associated or affiliated companies as at the last day of the reporting month in the "Monthly Report on Equity Holdings (according to item 270000 of the "Monthly Financial Position Report" of monetary financial institutions)".

14. The item "Book value (in euro)" of the report shall equal item 270000 of the "Monthly Financial Position Report" of monetary financial institutions.

VI. Procedure for Filling in Report Items

15. The 12-digit code of the respective security which has been assigned by a participant or an authorised representative of the Association of National Numbering Agencies in line with the international standard ISO 6166 "ISIN Codes" shall be reported under the item "ISIN codes".

16. The international or unique identification code (consisting of no more than 20 symbols) registered in the accounting system of the respective security shall be reported under the item "ID code".

17. The ISIN code, or where the ISIN code is not available, the identification code in compliance with the provisions of Paragraph 16 of this Regulation shall be reported under the item "ISIN/ID code".

18. The code of the country of residence of the issuer of the security in accordance with the international standard ISO 3166 "Codes for the Representation of Names of Countries and Their Subdivisions" shall be stated under the item "Issuer's country code". Where the issuer is an international organisation, a two-digit code in compliance with the list of the international organisation codes shall be reported (see menu "Links" on the website of Latvijas Banka (www.bank.lv)). Where the issue has been performed with the intermediation of another company, the code of the country of residence of the final recipient of the funds generated by the issue shall be reported.

19. Under the item "Issuer's sector code", the following issuer's sector codes shall be reported (where the issue has been performed with the intermediation of another company, the sector code of the final recipient of the funds generated by the issue shall be reported; the sectoral classification of securities issued by an investment fund and alternative investment fund, including a money market fund and pension fund, shall be based on the type of fund):

19.1. for non-financial corporations – code "SK11";

19.2. for central banks – code "SK121";

19.3. for monetary financial institutions, excluding money market funds – code "SK122";

19.4. for money market funds (MMFs) – code "SK123";

19.5. for non-MMF investment funds and alternative investment funds – code "SK124".

19.6. for other financial intermediaries, except insurance corporations and pension funds – code "SK125";

19.7. for financial auxiliaries – code "SK126";

19.8. for captive financial institutions and money lenders – code "SK127";

19.9. for insurance corporations – code "SK128";

19.10. for pension funds – code "SK129";

19.11. for central government – code "SK1311";

19.12. for state government – code "SK1312";

19.13. for local government – code "SK1313";

19.14. for social security funds – code "SK1314";

19.15. for households – code "SK14";

19.16. for non-profit institutions serving households – code "SK15".

20. A full name of the securities issuer shall be reported under the item "Issuer's name". Where the issue has been performed with the intermediation of another company, the name of the final recipient of the funds generated by the issue shall be reported.

21. The date when the security has been issued shall be stated under the item "Issue date". In the event of an additional issue, the original issue date shall be indicated.

22. The debt security's maturity date shall be stated under the item "Maturity date".

23. Under the item "Instrument code", the following security codes shall be reported:

23.1. for short-term debt securities – code "AF31";

23.2. for long-term debt securities – code "AF32";

23.3. for listed shares – code "AF511";

23.4. for unlisted shares – code "AF512";

23.5. for other equity – code "AF519";

23.6. for money market fund shares/units – code "AF521";

23.7. for non-MMF investment fund shares/units and for alternative investment fund shares/units – code "AF522".

24. The code of the currency of the securities issue shall be stated under the item "Currency code" in accordance with the international standard ISO 4217 "Codes for the Representation of Currencies and Funds".

25. The total nominal value of debt securities holding in the currency of issue on the account of an individual securities holder shall be reported under the item "Total nominal value".

26. The coupon rate of the debt security in % on the last day of the reporting month shall be reported under the item "Coupon rate (%)".

27. The code of the country of residence of the holder of the security in accordance with the international standard ISO 3166 "Codes for the Representation of Names of Countries and Their Subdivisions" shall be stated under the item "Holder's country code":

27.1. for securities held on behalf of a customer, the code of the country of residence of the respective customer shall be reported;

27.2. for securities held on a nominal financial instrument account where it is impossible to indicate the person holding the securities, the code of the country of residence of the holder of the nominal financial instrument account shall be reported;

27.3. for securities obtained as a result of a reverse repo transaction, the code of the country of residence of the transaction counterparty shall be stated.

28. Under the item "Holder's sector code", the sector code of the holder whose code of the country of residence has been stated under the item "Holder's country code" shall be reported in accordance with Paragraphs 19.1–19.16 herein. The sectoral classification of securities holdings in the portfolio of an investment fund and alternative investment fund, including a money market fund and pension fund, shall be based on the type of fund.

29. Under the item "Holder's identification code", the identification code of the holder or resident holder of the nominal financial instrument account shall be stated as follows:

29.1. for monetary financial institutions – the respective code of the monetary financial institution in compliance with the "List of Monetary Financial Institutions of the Republic of Latvia" maintained and published by Latvijas Banka;

29.2. for investment brokerage companies, investment management companies, insurance corporations and pension funds – the respective registration number with the Commercial Register of the Enterprise Register of the Republic of Latvia;

29.3. for a non-MMF investment fund and for an alternative investment fund – the respective code as per the "List of Investment Funds and alternative investment funds of the Republic of Latvia" maintained and published by Latvijas Banka.

30. The item "Type of securities portfolio" shall represent the following:

30.1 the following codes shall be stated for securities held by credit institutions:

30.1.1. for securities held for trading – code "MMTR";

30.1.2. for securities available for sale – code "MMPP";

30.1.3. for securities held to maturity – code "MMTB";

30.1.4. for securities at fair value through profit or loss – code "MMPV";

30.1.5. for securities classified as loans and receivables – code "MMKR";

30.1.6. for non-negotiable debt securities not included under item 250000 of the "Monthly Financial Position Report" – code "MMNT";

30.2 the following codes shall be stated for securities held by pension funds:

30.2.1. for securities owned by a pension fund – code "MMPF";

30.2.2. for securities held on behalf of pension schemes – code "MMPL";

30.3 for securities managed by the state-funded pension scheme – code "MMVF".

31. Under the item "Additional information", the code of the respective transaction or intermediation type shall be stated as follows:

31.1. for securities used in a repo transaction – code "MM13";

31.2. for securities used in (obtained as a result of) a reverse repo transaction – code "MM14";

31.3. for securities on the nominal financial instrument accounts – code "MM50";

31.4. for securities used in a repo transaction and held on the nominal financial instrument accounts – code "MM53"; 31.5 for securities used in (obtained as a result of) a reverse repo transaction and held on the nominal financial instrument accounts – code "MM54".

32. The book value of securities held on the account of an individual holder shall be reported in euro with two decimal places (where the book value is negative, it shall be marked with a "-") under the item "Book value (in euro)". Securities denominated in foreign currencies shall be translated into euro according to the accounting rate for foreign currency at the end of the last day of the reporting period. The total for this item shall be reported under the item "Sum total".

33. The number of equities and of investment fund shares/units on the account of an individual securities holder shall be indicated under the item "Number".

34. The issuer's four-digit code shall be stated under the item "Issuer's NACE code" according to the statistical classification of economic activities as set out in Regulation (EC) No. 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No. 3037/90, as well as certain EC Regulations on specific statistical domains.

35. The amount of the holding as a percentage of share capital shall be reported under the item "Holding (%)".

36. The total amount of securities issued in the currency of issue shall be reported under the item "Total amount outstanding".

37. The amount of the issuer's equity capital (the difference between assets and liabilities) shall be reported in the currency of issue under the item "Issuer's equity capital". Where such data for the current reporting period are not available, the information available at the moment of compiling the current report shall be reported.

38. The issuer's profit or loss (losses shall be marked with a "-") for the reporting year incurred during the period from the beginning of the financial year up to the date of the report shall be reported in the currency of issue under the item "Issuer's profit or loss for the reporting year". Where such data for the current reporting period are not available, the information available at the moment of compiling the current report shall be reported.

39. For issuers bearing the code "LV" under the item "Issuer's country code", the item "Issuer's registration number" shall contain the issuer's registration number with the Commercial Register of the Enterprise Register of the Republic of Latvia.

VII. Final provisions

40. Latvijas Banka's Regulation No. 116 "Regulation for Compiling Reports on Securities" of 11 July 2013 (*Latvijas Vēstnesis*, 2013, No. 152) shall be deemed invalid.

41. Reports on the situation as at the end of November 2014 shall be submitted to Latvijas Banka by 5 December 2014 and they are subject to Regulation No. 116 "Regulation for Compiling Reports on Securities" of 11 July 2013.

42. The Regulation shall take effect on 1 December 2014.

Governor of Latvijas Banka

I. Rimšēvičs

Appendix 1
to Latvijas Banka's Regulation No. 136 of
16 May 2014

VSPARK 27002080

Monthly Report of Securities with ISIN Codes

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Name of the credit institution or investment brokerage company

Code of the credit institution or registration number of the investment brokerage company

Item No.	ISIN code	Issuer's country code	Issuer's sector code	Instrument code	Currency code	Total nominal value	Holder's country code	Holder's sector code	Holder's identification code	Type of securities portfolio	Additional Information	Book value (in euro)	Number
1	2	3	4	5	6	7	8	9	10	11	12	13	14
											Sum total		x

Prepared by _____
(name, surname; e-mail address; telephone number)

Submission date _____

Governor of Latvijas Banka

I. Rimšēvičs

Appendix 2
to Latvijas Banka's Regulation No. 136 of
16 May 2014

Monthly Report of Securities without ISIN Codes

VSPARK 27002081

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Name of the credit institution or investment brokerage company

Code of the credit institution or registration number of the investment brokerage company

Item No.	ID code	Issuer's name	Issuer's country code	Issuer's sector code	Issuer's NACE code	Issue date	Maturity date	Instrument code	Currency code
1	2	3	4	5	6	7	8	9	10

Total nominal value	Coupon rate (%)	Holder's country code	Holder's sector code	Holder's identification code	Type of securities portfolio	Additional information	Book value (in euro)	Number
11	12	13	14	15	16	17	18	19
Sum total								x

Prepared by _____
(name, surname; e-mail address; telephone number)

Submission date _____

Governor of Latvijas Banka

I. Rimšēvičs

Appendix 3
to Latvijas Banka's Regulation No. 136 of
16 May 2014

VSPARK 27002082

Monthly Report on Equity Holdings (according to item 270000 of the "Monthly Financial Position Report" of monetary financial institutions)

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Name of the credit institution or investment brokerage company

Code of the credit institution or registration number of the investment brokerage company

Item No.	ISIN/ID code	Issuer's name	Issuer's country code	Issuer's sector code	Instrument code	Currency code
1	2	3	4	5	6	7

Holding (%)	Book value (euro)	Number	Issuer's NACE code	Total amount issued	Issuer's equity capital	Issuer's profit or loss for the reporting year	Issuer's registration number
8	9	10	11	12	13	14	15
Sum total			x	x	x	x	x

Prepared by _____
(name, surname; e-mail address; telephone number)

Submission date _____

Governor of Latvijas Banka

I. Rimšēvičs