



EUROJÄRJESTELMÄ
EUROSYSTEMET

REPORTING INSTRUCTIONS – SURVEY OF DEPOSIT BANKS AND INVESTMENT FIRMS PROVIDING CUSTODY AND ASSET MANAGEMENT SERVICES (TIHA)

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Valid from 1 January 2011

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Version	Date	Validity	Changes
1.2	1 Sept 2008	1 Sept – 31 Dec 2009	
1.3	1 Jan 2010	1 Jan – 31 Dec 2010	<ul style="list-style-type: none"> - Requirement to store reports added to section 1. Reports must be kept for 5 years. - Section 3.4 on the reporting of custody of securities covering investment-linked insurance added. - More detailed information on reporting of holder's sector added in section 4.2.1.5 and 4.3.1.5. Non-resident holder can be reported with a sector code beginning either with S.2 or S.1. - Reporting of quantity data on investments in private equity funds added in section 4.3.2.1. For these investments, number of instruments is the amount of the original investment (purchase price). - More detailed information on reporting of coupon date added in section 4.3.3.7.1.
1.4	1 Jan 2011	1 Jan 2011 –	<ul style="list-style-type: none"> - The introduction for the reporting instructions has been modified regarding use of collected data.

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1 INTRODUCTION

The Bank of Finland collects data from investment firms, investment funds, companies, financial and insurance institutions, local government municipalities and central government on a monthly basis on securities held in custody and securities-based assets and liabilities. This data is used particularly by the Bank of Finland, Statistics Finland and the European Central Bank (ECB) in the compilation of balance of payments, financial and national accounts statistics for Finland and the euro area. In addition, the data is used in the Bank of Finland for carrying out the ESCB-related tasks (such as monetary policy and prudential oversight). Balance of payments statistics are sent to EU and international institutions, of which the most important is the European Central Bank. The statistics are published for use by the public on eg the Internet sites of the Bank of Finland and the ECB.

The Bank of Finland's authority to obtain information is based on the following legal provisions: sections 26 and 28 of the Act on the Bank of Finland (214/1998) and Council Regulation (2533/1998, as amended by Regulation 951/2009) concerning the collection of statistical information by the European Central Bank. The ECB guideline ECB/2004/15 requires a security-by-security data collection method.

The reporting entity is obliged to keep reports submitted for the Bank of Finland's TIHA data collection for five (5) years. This obligation refers to CSV-formatted report files. However, the Bank of Finland recommends that, in developing its reporting systems, the reporting entity also take account of the possibility to construct reports retrospectively for revision purposes. The need for revised reports may concern the most recent reporting months, but the Bank of Finland may request revisions from a longer period in case of systematic and substantial errors.

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2 REPORTING IN PRACTICE

The reporting obligation applies to resident deposit banks providing securities investment and custody services (including foreign credit institutions' Finnish branches that pursue deposit banking operations) and other resident companies providing said services (investment firms).

Reports must be submitted to the Bank of Finland on the 5th banking day of the month following the reporting month, at the latest.

The report consists conceptually of the parts listed in the table below. The practical reporting instructions are available in a separate TIHA Record Structure document.¹ It contains detailed descriptions of data to be reported in the specific records and depicts the primary method used in data transfer (DCS data transfer).² The reporting entity's contact information is not included in the actual report, being managed instead through the DCS service used by the Bank of Finland. The required contact information is specified in section 4.1 below.

¹ 'Record structure – Survey of deposit banks and investment firms providing custody and asset management services (TIHA)', Bank of Finland.

² DCS is an abbreviation for **D**ata **C**ollection **S**ervices. DCS provides companies with a uniform method for sending data electronically to authorities and other instances performing the duties of authorities.

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Basic report data	For example, reporting period and reporting entity's business ID
Securities with an ISIN code	Data on custody of securities with an ISIN code <ul style="list-style-type: none"> – custody of securities with an ISIN code owned by a non-resident and issued by a Finnish resident – custody of securities with an ISIN code owned by a Finnish resident and issued by a non-resident – custody of securities with an ISIN code owned by a Finnish resident and issued by a Finnish resident
Securities without an ISIN code	Data on custody of securities without an ISIN code <ul style="list-style-type: none"> – custody of securities without an ISIN code owned by a non-resident and issued by a Finnish resident – custody of securities without an ISIN code owned by a Finnish resident and issued by a non-resident – custody of securities without an ISIN code owned by a Finnish resident and issued by a Finnish resident

The DCS operator validates the correctness of the report file. Validation is performed in connection with data transfer and the reporting entity is informed of possible errors without delay. The Bank of Finland also conducts its own reviews of the content of validated files transmitted by the DCS operator.

The reporting entities should direct any technical questions to the help desk of the DCS system maintenance (Itella Information Logistics, helpdesk@itella.net). The help desk is accessible 24 hours a day in Finnish, Swedish and English.

The Bank of Finland provides advice on substance and other information, and related questions should preferably be directed to maksutase@bof.fi. Email addresses take the form firstname.surname@bof.fi.

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3 DATA TO BE REPORTED AND BASIC CONCEPTS

The reports include data on securities held in custody by a deposit bank or an investment firm at the end of the reporting month. Data is reported on a customer- and security-specific basis. Data to be reported also includes the custody of customers' securities for which the actual custody service is purchased from another company.

The reporting is based on detailed information and concerns all holdings with the exception of securities owned and issued by non-resident customers. The framework of holdings to be reported is illustrated in Chart 1. The reports include data on both customers' securities and securities held in custody on the reporting entity's own behalf. As regards investment funds, the holder is the investment fund, not the management company. Hence, holdings are reported separately for each investment fund.

The principle behind the security-by-security reporting is that once the reporting institution has provided notification of the security's ISIN code the Bank of Finland can match the reported security with data in the ECB's Centralised Securities Database used in compiling balance of payments statistics.

Chart 1. Security holdings to be reported

		Security issuer	
		Finnish resident	Non-resident
Holder	Finnish resident	Yes	Yes
	Non-resident	Yes	No

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3.1 Resident and non-resident

Resident denotes economic entities that engage in economic activities in Finland on a permanent basis and have fixed premises in Finland from which the activities are pursued, eg offices or production plants. Economic activities are regarded as permanent if they continue for at least a year. Otherwise, activities are regarded as being conducted by non-residents.

In practice, all entities registered in Finland are regarded as resident entities. By way of exception, however, foreign branches of entities registered in Finland are regarded as non-resident. Correspondingly, resident branches of entities registered abroad are regarded as resident. Hence, a non-resident branch of a Finnish financial institution is considered as a non-resident entity and a resident branch of a foreign bank as a resident entity. The Nordic Investment Bank (NIB), European Community institutions, such as the European Investment Bank, and other international organisations are regarded as non-resident and have been provided with their own separate country codes.

3.2 Types of securities to be reported

Reporting concerns all types of securities except financial derivatives. Hence, reporting covers bonds, money market instruments, shares and investment fund shares. Bonds include all marketable debt securities with an initial maturity of over one year. Money market instruments cover marketable debt securities with an initial maturity of up to one year, such as commercial paper and certificates of deposits. Financial derivatives (options, warrants, subscription rights, futures, forward rate agreements, swaps etc) are not reported.

3.3 Sale and purchase of custody services (sub-custody)

If a reporting entity offering investment services **sells** securities custody services to other companies, the customer company (sub-custodian) is reported as the holder. If that sub-custodian customer is another resident investment firm, its business ID is reported for such securities. If the sub-custodian customer is a non-resident company, its X identifier is reported. The X identifier is an artificial customer code granted by Euroclear Finland Ltd.

If a reporting entity offering investment services **purchases** custody services for a customer's securities under its management from another (resident or non-resident) company, ie the reporting entity is a sub-custodian customer of that company, the holder is the reporting entity's customer, and its business ID or X identifier is reported for such securities.

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3.4 Reporting of security investments covering investment-linked insurance

In the case of securities covering investment-linked insurance, offered by resident insurance corporations to their customers, the holder is the insurance corporation on behalf of which the securities are held in custody. Hence, the type of holder's identifier is Y and holder's identifier is the insurance corporation's business ID. Holder is not the end customer that took out the insurance. If the reporting entity reports the holder's sector, it is reported according to the insurance corporation's sectoral classification.

3.5 Repo agreements and securities lending

Holdings are reported in accordance with ownership/holding data recorded for the reporting period. Data on holdings is therefore **not** adjusted for securities potentially transferred to or from the customer temporarily as a result of repo or lending operations. Hence, the report includes securities purchased or acquired on the basis of reverse repurchase agreements (also including buy/sell-back arrangements) or securities lending agreements.

On the other hand, the report does not include securities sold or delivered on the basis of repurchase agreements (also including sell/buy-back arrangements) or securities lending agreements.

3.6 Reporting of securities sold short

Short selling refers to the selling of securities the seller does not own at the trade date. For example, the seller may borrow securities and sell all or part of them to a third party. In the report, securities sold short on behalf of a customer are reported as **negative** holdings (quantity and/or value).

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4 SECURITY-BY-SECURITY DATA TO BE REPORTED

This section presents the security-specific data to be reported and their definitions. The section describes mandatory data to be submitted under security-by-security based reporting, ie data necessary for the compilation of financial and balance of payments statistics for Finland and the euro area. In the actual report file, each piece of data is entered in its own data field.

4.1 Basic data and reporting entity's contact information

Basic information on the report contains data on the report in question (eg reporting period) and the reporting entity's business ID.

The actual report does not include the reporting entity's contact information or contact person(s). This information is managed through the DCS service used by the Bank of Finland. A minimum of one and maximum of 10 contact persons can be specified through the DCS service.

Reporting period	The field indicates the month subject to reporting. For example, if the report concerns January 2009, 200901 is stated.
Reporting entity's business ID	The reporting entity is identified by its business ID.
Reporting entity's contact information:	<ul style="list-style-type: none"> – Name – Street address – PO Box – Post code – Post office – Telephone exchange
Information on reporting entity's contact person:	<ul style="list-style-type: none"> – Name – Telephone number – Email address

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4.2 Securities with an ISIN code

The table below shows mandatory fields to be reported for securities with an ISIN code. Mandatoriness depends on instrument classification and in some cases on values in other fields reported. The fields are described in more detail later in this section.

Mandatory data fields for securities with an ISIN code by instrument classification				
Name of data field in English	Money market instruments (F.331)	Bonds (F.332)	Shares (F.51)	Investmentfund shares (F.52)
Holder's identifier	x	x	x	x
Type of holder's identifier	x	x	x	x
Holder's name	x ³⁾	x ³⁾	x ³⁾	x ³⁾
Holder's home/taxation country	x	x	x	x
Holder's sector	x ¹⁾	x ¹⁾	x ¹⁾	x ¹⁾
Number of instruments			x	x
Total nominal value	x	x		
Total market value	x	x	x	x
Dividends			x	x ²⁾
ISIN code	x	x	x	x
Internal identification code	x	x	x	x
Instrument	x	x	x	x
Nominal currency	x	x		
Market currency	x	x	x	x
Dividend currency			x	x ²⁾

1) = Mandatory only if no business ID has been reported for holder.

2) = Mandatory only for distribution funds.

3) = Mandatory only if the type of holder's identifier reported is "X" or "O".

4.2.1 Data on custody

Reporting is holder-specific. The holder's home/taxation country is stated for all holdings. **Holdings of Finnish individuals are summed up by security.** This type of holdings refers to holdings identified by the custodian with a personal identification number. Holdings of non-resident individuals are summed up by security and country.

4.2.1.1 Holder's identifier

Holders are identified by a business ID or X identifier. The X identifier refers to an ID given to a corporation/person that cannot be granted a Finnish business ID (eg foreign holders). Based on the business ID, the

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Bank of Finland categorises holders into sectors according to the company register of Statistics Finland. In the case of the aggregate holdings of Finnish and non-resident individuals, the identifier reported in this field is Z99999999. If the holder has no business ID or X identifier and the holdings are not the aggregate holdings of individuals, the custodian's internal identifier for the customer is reported.

As regards accounts of resident sub-custodian customers, the sub-custodian's business ID is reported, ie the sub-custodian is reported as the holder. If the reporting entity itself is a sub-custodian customer of another custodian, the business ID of the reporting entity's customer is reported.

4.2.1.2 Type of holder's identifier

The type of holder's identifier is Y for business ID, X for X identifier, P for an identifier in format Z99999999 and O for the reporting entity's own internal identifier.

4.2.1.3 Holder's name

The holder's name is reported in full as known to the reporting entity.

4.2.1.4 Holder's home/taxation country

The holder's home/taxation country is reported for all custodies in accordance with the ISO 3166 standard. Country codes used in the reporting can be found in Code list 10. In addition to countries, the breakdown also includes some international entities, such as the ECB, the institutions and agencies of the European Union (such as the European Investment Bank) and the Nordic Investment Bank (NIB). These are defined as non-residents and are identified with their own country codes according to the codes for international organisations in Code list 11. The codes are based on Eurostat's classification.

4.2.1.5 Holder's sector

If there is no business ID for the holder, the holder's sector code is reported in accordance with Statistics Finland's Classification of Sectors 2000. Holdings of Finnish individuals are summed up by **security**. Holdings of Finnish individuals refer to holdings identified by the custodian with a personal identification number. These are reported under sector code S.14 (households).

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A non-resident holder can be reported under a sector code beginning either with S.2 or S.1. Holdings of non-resident individuals are summed up by **security** and **country**.

The sector codes are provided in Code list 9(Statistics Finland 2000).³

4.2.2 Data on the value of holdings

For shares and other equity, the quantity, total market value and dividends are reported. For debt securities, total nominal and market value are reported. Currency codes are reported separately for nominal value, market value and dividends.

4.2.2.1 Number of instruments

The quantity of individual share or other equity holdings at the end of the reporting period is reported.

4.2.2.2 Total nominal value

The total nominal value of individual debt security holdings at the end of the reporting period is reported. For index-linked bonds, the total nominal value multiplied by the current index multiplier is reported. Nominal value is reported in the **initial issuing currency**. This currency is reported in the field *Nominal currency*.

4.2.2.3 Total market value

The total market value of individual security holdings at the end of the reporting period is reported. Total market value is mandatory, ie it is reported for all securities, and the currency is reported in the field *Market currency*. The market value of shares and other equity is primarily reported in the quotation currency. If there are many of these, one is chosen from among them.

Bonds and money market instruments are recorded at market value **excluding** interest accrued (clean price). If a currency other than the nominal one is used for reporting a debt security's market value, the market value is converted into the reported market value currency by using the

³ Sector code is reported by omitting the prefix 'S.' from the beginning of the code.

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mid-market rate (= mid-point between buy and sell rates) as at the end of the reporting month.

Market value refers to the actual market value at the end of the reporting period. If there is no actual market value, the best estimate is reported. If no market value is available at all, the total nominal value is reported in this field.

4.2.2.4 Dividends

For shares and other equity, gross dividends (pre-tax dividends) paid to the holder during the reporting month are reported. Dividends are reported in the currency stated in the field *Dividend currency*.

4.2.3 Data on the security

For securities with an ISIN code, only data on the ISIN code, instrument type and currency is needed in addition to custody and value data, since the Bank of Finland can retrieve eg information on a security's issuer from the ECB's Centralised Securities Database (CSDB) with the ISIN code. If an ISIN-coded security has not been recorded in the CSDB register and the amount held is significant, the Bank of Finland asks the reporting entity for the information separately.

4.2.3.1 ISIN code

The ISIN code is reported for every security for which an ISIN has officially been issued. In Finland, the Central Securities Depository grants the official code in accordance with the ISO 6166 standard. Only an officially granted code may be reported as an ISIN code. Securities with eg a commercial data provider's artificial identifier resembling an ISIN code are reported as securities without an ISIN code. The structure of the ISIN code is presented in Annex 1.

4.2.3.1.1 Internal identification code

In addition to the ISIN code, a security's internal identification code used by the reporting entity in its internal information system for security identification is reported. The internal identification code must remain unchanged throughout reporting periods for a security held by the same customer. The reporting entity can also use the ISIN code as an internal identification code.

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4.2.3.2 Instrument

The ESA 95 instrument classification code is reported to distinguish shares and other equity from debt securities and to divide the latter by subcategory. Bonds include all marketable debt securities with an initial maturity of over one year. Money market instruments cover marketable debt securities with an initial maturity of up to one year, such as commercial paper and certificates of deposits. Instrument classification codes are in Code list 6.⁴

4.2.3.3 Data on currency

- Nominal currency
- Market currency
- Dividend currency

Currency data is reported corresponding to the data on value reported in the fields *Total nominal value*, *Total market value* and *Dividends*. Currency codes are in Code list 8. All three currency codes are reported in the ISO 4217 format.

⁴ The instrument classification code is given by omitting the prefix 'F.' from the beginning of the code.

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4.3 Securities without an ISIN code

The table below shows mandatory fields to be reported for securities without an ISIN code. Mandatoriness depends on instrument classification and in some cases on values in other fields reported. The fields are described in more detail later in this section.

Mandatory data fields for securities without an ISIN code by instrument classification				
Name of data field in English	Money market instruments (F.331)	Bonds (F.332)	Shares (F.51)	Investment fund shares (F.52)
Holder's identifier	X	X	X	X
Type of holder's identifier	X	X	X	X
Holder's name	X ⁵⁾	X ⁵⁾	X ⁵⁾	X ⁵⁾
Holder's home/taxation country	X	X	X	X
Holder's sector	X ¹⁾	X ¹⁾	X ¹⁾	X ¹⁾
Number of instruments			X	X
Total nominal value	X	X		
Total market value	X	X	X	X
Dividends			X	X ²⁾
Internal identification code	X	X	X	X
Instrument's name	X	X	X	X
Instrument	X	X	X	X
Issuer's sector	X	X	X	X
Issuer's home country	X	X	X	X
Nominal currency	X	X		
Market currency	X	X	X	X
Dividend currency			X	X ²⁾
Next coupon date	X ³⁾	X ³⁾		
Maturity date	X ⁴⁾	X ⁴⁾		
Coupon rate	X	X		
Coupon frequency	X	X		

1) = Mandatory only if no business ID has been reported for the holder.

2) = Mandatory only for distribution funds.

3) = Mandatory only if no maturity date has been reported.

4) = Mandatory only if the next coupon date is unknown.

5) = Mandatory only if the type of holder's identifier reported is "X" or "O".

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4.3.1 Data on custody

Reporting is holder-specific. The holder's home/taxation country is stated for all holdings. Holdings of Finnish individuals are summed up by security. This type of holdings refers to holdings identified by the custodian with a personal identification number. Holdings of non-resident individuals are summed up by security and country.

4.3.1.1 Holder's identifier

Holders are identified by a business ID or X identifier. The X identifier refers to an ID given to a corporation/person that cannot be granted a Finnish business ID (eg foreign holders). Based on the business ID, the Bank of Finland categorises holders into sectors according to the company register of Statistics Finland. In the case of the aggregate holdings of Finnish and non-resident individuals, the identifier reported in this field is Z99999999. If the holder has no business ID or X identifier and the holdings are not the aggregate holdings of individuals, the custodian's internal identifier for the customer is reported.

As regards accounts of resident sub-custodian customers, the sub-custodian's business ID is reported, ie the sub-custodian is reported as the holder. If the reporting entity itself is a sub-custodian customer of another custodian, the business ID of the reporting entity's customer is reported.

4.3.1.2 Type of holder's identifier

The type of holder's identifier is Y for business ID, X for X identifier, P for an identifier in format Z99999999 and O for the reporting entity's own internal identifier.

4.3.1.3 Holder's name

The holder's name is reported in full as known to the reporting entity.

4.3.1.4 Holder's home/taxation country

The holder's home/taxation country is reported for all custodies in accordance with the ISO 3166 standard. Country codes used in the reporting can be found in Code list 10. In addition to countries, the breakdown also includes some international entities, such as the ECB, the institutions and agencies of the European Union (such as the European

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Investment Bank) and the Nordic Investment Bank (NIB). These are defined as non-residents and are identified with their own country codes according to the codes for international organisations in Code list 11. The codes are based on Eurostat's classification.

4.3.1.5 Holder's sector

If there is no business ID for the holder, the holder's sector code is reported in accordance with Statistics Finland's Classification of Sectors 2000. Holdings of Finnish individuals are summed up by **security**. Holdings of Finnish individuals refer to holdings identified by the custodian with a personal identification number. These are reported under sector code S.14 (households).

A non-resident holder can be reported under a sector code beginning either with S.2 or S.1. Holdings of non-resident individuals are summed up by **security** and **country**.

The sector codes are provided in Code list 9 (Statistics Finland 2000).⁵

4.3.2 Data on the value of holdings

For shares and other equity, the quantity, total market value and dividends are reported. For debt securities, total nominal and market value are reported. Currency codes are reported separately for nominal value, market value and dividends.

4.3.2.1 Number of instruments

The quantity of individual share or other equity holdings at the end of the reporting period is reported. For investments in private equity funds, the amount of the original investment (purchase price) is reported. Unpaid investment commitments are not reported. All subsequent investments in private equity funds during the reporting period increase the 'Number of instruments' according to the amount invested.

4.3.2.2 Total nominal value

The total nominal value of individual debt security holdings at the end of the reporting period is reported. For index-linked bonds, the total nominal value multiplied by the current index multiplier is reported. Nominal value

⁵ Sector code is reported by omitting the prefix 'S.' from the beginning of the code.

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is reported in the **initial issuing currency**. This currency is reported in the field *Nominal currency*.

4.3.2.3 Total market value

The total market value of individual security holdings at the end of the reporting period is reported. Total market value is mandatory, ie it is reported for all securities, and the currency is reported in the field *Market currency*. The market value of shares and other equity is primarily reported in the quotation currency. If there are many of these, one is chosen from among them.

Bonds and money market instruments are recorded at market value **excluding** interest accrued (clean price). If a currency other than the nominal one is used for reporting a debt security's market value, the market value is converted into the reported market value currency by using the mid-market rate (= mid-point between buy and sell rates) as at the end of the reporting month.

Market value refers to the actual market value at the end of the reporting period. If there is no actual market value, the best estimate is reported. If no market value is available at all, the total nominal value is reported in this field.

4.3.2.4 Dividends

For shares and other equity, gross dividends (pre-tax dividends) paid to the holder during the reporting month are reported. Dividends are reported in the currency stated in the field *Dividend currency*.

4.3.3 Data on the security

Securities without an ISIN code are subject to detailed reporting.

4.3.3.1 Internal identification code

For securities without an ISIN code, the security's internal identification code used by the reporting entity in its internal information system for security identification is reported. The internal identification code **must remain unchanged throughout reporting periods** for a security held by the same customer. In order to avoid changes in internal identification

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codes, it is recommended that the reporting entity enters in this field eg the accounting identifier instead of the security's name.

4.3.3.2 Instrument's name

The instrument's name is reported as known by the reporting entity.

4.3.3.3 Instrument

The ESA 95 instrument classification code is reported to distinguish shares and other equity from debt securities and to divide the latter by subcategory. Bonds include all marketable debt securities with an initial maturity of over one year. Money market instruments cover marketable debt securities with an initial maturity of up to one year, such as commercial paper and certificates of deposits. Instrument classification codes are in Code list 6.⁶

4.3.3.4 Issuer's sector

Issuer's sector is reported in accordance with Statistics Finland's Classification of Sectors 2000. Codes beginning with S.1 are also used for non-resident issuers. The sector codes are in Code list 9 (Statistics Finland 2000).⁷

4.3.3.5 Issuer's home country

Issuer's home country is reported in accordance with ISO 3166 standard. Country codes are provided in Code list 10. International organisations are reported according to the codes for international organisations in Code list 11. The codes are based on Eurostat's classification.

4.3.3.6 Data on currency

- Nominal currency
- Market currency
- Dividend currency

Currency data is reported corresponding to the data on value reported in the fields *Total nominal value*, *Total market value* and *Dividends*. Currency

⁶ The instrument classification code is given by omitting the prefix 'F.' from the beginning of the code.

⁷ Sector code is reported by omitting the prefix 'S.' from the beginning of the code.

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codes are in Code list 8. All three currency codes are reported in the ISO 4217 format.

4.3.3.7 Data on interest

From interest data, the next coupon date is reported primarily and the maturity date secondarily. Coupon rate and annual coupon frequency are also reported.

4.3.3.7.1 Next coupon date

The date when the next coupon is due to be paid is reported. If the coupon has been paid during the reporting period, the following coupon date is reported. For example, if data is reported for January 2010 and the coupon of a debt security with one annual payment was paid on 15 January 2010, the date to be reported here is 15 January 2011.

4.3.3.7.2 Maturity date

Maturity date is reported only if the next coupon date is unknown. If the maturity date is also unknown, the date reported is 99990101.

4.3.3.7.3 Coupon rate

The next coupon interest to be paid to the holder of the security is reported. Coupon rate is the interest rate paid on the nominal amount stated on the debt security, and it is reported as a percentage of the nominal value. If no interest is paid on the debt security, the coupon rate is reported as 0, as in the case of zero-coupon bonds. For money market instruments, the coupon rate is reported as 0 if no coupon interest is paid on it.

The coupon rate of a fixed-rate debt security is the interest rate stated on the debt security. In the case of floating-rate debt securities, data is reported as follows: if the coupon rate has been confirmed for the interest payment period covering the reporting period (ie the last date of the reporting month), the confirmed coupon rate is reported; if no coupon rate has been confirmed, the interest rate confirmed for the previous lapsed interest payment period is reported.



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4.3.3.7.4 Coupon frequency

The number of interest payments made annually is reported. If no interest is paid on the debt security, the coupon frequency is reported as 0.

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5 ANNEXES

ANNEX 1 Structure of the ISIN code in accordance with ISO 6166 standard

ISIN code : The International Securities Identification Number (ISIN) is a code which uniquely identifies a specific security or other financial instrument. It is based on the ISO 6166 standard and has been created in order to establish a global information network, which ensures that instrument specific information can be obtained worldwide and within a minimum time delay.

ISIN code consists of:

a prefix which is the alpha-2 country-code specified in ISO 3166

the basic number which is nine characters (letter or digits) in length. Where the existing national number consists of nine characters, this number shall be used. If the national number is less than nine characters, zeros shall be inserted in front of the national number. Where a national check digit exists, it shall be regarded as part of the basic number.

a check digit, computed using the modulus 10 “Double-Add Double” formula
For countries where a numbering agency exists, the responsible agency shall allocate the ISIN code following the above principles. If there is no numbering agency in a country, the designated substitute agency shall allocate the ISIN codes.

Reference: The Association of National Numbering Agencies (ANNA)

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ANNEX 2 List of TIHA code lists posted on the Bank of Finland's website for reporting instructions

<http://www.bof.fi/en//tilastot/raportointiohjeet/maksutase.htm>

- 1 – Record type
- 2 – Data type
- 3 – Type of identifier code
- 6 – Instrument codes in accordance with ESA 95
- 8 – Currency codes in accordance with ISO 4217 standard
- 9 – Sector codes in accordance with Statistics Finland's Classification of Sectors 2000
- 10 – Country codes in accordance with ISO 3166 standard
- 11 – Country codes for international organisations

ANNEX 3 Useful links and contact details

As regards contents of surveys and for other details, please contact us by email at maksutase@bof.fi.

Personal email addresses have the following format: fistname.surname@bof.fi.

The postal address of the Bank of Finland's Financial Markets and Statistics department is:

Bank of Finland
PO BOX 160
FI 00101 HELSINKI
FINLAND.

The Fax number of Financial Markets and Statistics is +358 10 831 2333.

The telephone number of the Bank of Finland is +358 10 8311.

Balance of payments and other statistical data, eg daily exchange rates, are available on the Bank of Finland website at www.bof.fi/en/index.htm (Statistics). Information on statistical matters is also provided by the Bank's statistical desk, tel. +358 10 831 2090.