



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

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INTRODUCTION

The Bank of Finland collects data on a monthly basis from investment firms, investment funds, companies, financial and insurance institutions, local government municipalities and central government on securities held in custody and securities-based assets and liabilities.

This TIHA data collection collects 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 data is used particularly by the Bank of Finland, Statistics Finland and the European Central Bank (ECB) in the compilation of balance of payments statistics, financial statistics and statistics on holdings of securities for Finland and the euro area. The data is also used in the Bank of Finland for carrying out its ESCB-related tasks, such as preparation of monetary policy decisions and prudential oversight.

The statistical data is sent to EU and other international institutions, of which the most important is the ECB. The statistics are published for use by the public on the Internet sites of the Bank of Finland, Statistics 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), Council Regulation (2533/1998, as amended by Regulation 951/2009 and 2015/373) concerning the collection of statistical information by the European Central Bank, and the ECB Regulation concerning statistics on holdings of securities (ECB/2012/24, as amended by Regulation 2015/18, 2016/12 and 2018/7). The ECB guideline concerning balance of payments (ECB/2011/23, as amended by ECB/2013/25, ECB/2018/19, ECB/2020/52 and ECB/2022/23) requires a security-by-security data collection method.



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1 REPORTING IN PRACTICE

1.1 Which entities are subject to the reporting obligation?

The reporting obligation under the TIHA data collection 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).

1.2 When and how is the data reported?

Reports must be submitted to the Bank of Finland on the 10th banking day of the month following the reporting month, at the latest.

The data are submitted as an XML file sent to the Bank of Finland with the eReg system used by the Bank. The data can also be submitted with a web form or over an SFTP connection, where agreed on separately.

Instructions on how to log in to the eReg service are provided when a reporting entity is notified that it has been selected for the TIHA data collection. Instructions on how to create a TIHA data collection XML file and how to send the file via the eReg service are available in the validation instructions and description of electronic reporting provided on the Bank of Finland's website.

The data provider's contact details are not included in the actual report file, being managed instead through the eReg service.

The eReg service operator validates the technical correctness of the report file. Validation is performed in connection with data transfer, and the reporting entity gets immediate feedback on possible errors. The Bank of Finland also conducts its own reviews of the content of technically correct files.

1.3 Reporting entity's obligation to retain reported data

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 XML formatted report files and CSV files submitted to the previous system.

In developing their internal reporting systems, reporting entities should consider the possibility of creating reports retrospectively for the purpose of correcting previously submitted data. The need for revision 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.

1.4 Support and assistance

On technical questions concerning the system, please contact us by email at ReportingSupport@bof.fi.



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Questions concerning contents of data collections and other details, please contact arvopaperitilastot(at)bof.fi. Personal email addresses take the form firstname.surname(at)bof.fi.

2 GENERAL INSTRUCTIONS FOR REPORTING DATA ON SECURITIES

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. 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.

2.1 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. Investment products¹ are also reported as short- or long-term securities according to their maturity.

Financial derivatives are **not** reported. These include, for example, options, warrants, subscription rights, futures, forward rate agreements, swaps and leverage products.

2.2 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 LEI code or X identifier is reported. The X identifier is an artificial customer code granted by Euroclear Finland.

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, i.e. the reporting entity is a sub-custodian customer of that company, the holder is the reporting entity's customer, and its Business ID, LEI code or X identifier is reported for such securities.

¹ The classification of investment and leverage products according to EUSIPA is available at https://eusipa.org/wp-content/uploads/23_EUROPEAN-MAP_24_01.pdf.



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2.3 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 the holder's identifier is the insurance corporation's Business ID. The 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.

2.4 Repo agreements and securities lending

Holdings are reported in accordance with ownership/holding data recorded for the reporting period. However, in the case of repo or securities lending operations, the owner shall be reported as the lender, i.e. the economic owner. Hence, the report shall also include securities sold or delivered under repurchase agreements (including sell/buy-back arrangements) or securities lending agreements.

On the other hand, the report shall not include securities purchased or acquired under reverse repurchase agreements (including buy/sell-back arrangements) or securities lending agreements.

2.5 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).

2.6 Resident and non-resident economic entities

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, e.g. offices or production plants.

Activities are regarded as permanent if they continue for at least a year. Other economic entities are considered non-resident.

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.

Consequently, a foreign branch of a domestic financial institution is considered non-resident and a Finnish branch of a foreign bank is considered resident in Finland. 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.



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3 DATA TO BE REPORTED

This data collection includes 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 holders' securities for which the actual custody service is purchased from another company. As regards investment funds, the holder is the investment fund, not the management company. Hence, holdings are reported separately for each investment fund.

The data to be reported can be broken down conceptually into two parts presented in the Table below.

Basic report data	For example, reporting period and reporting entity's VAT number .
Security-by-security data on securities held by the reporting entity	Data on marketable ISIN and non-ISIN securities held in custody by the reporting entity where the holder and/or issuer may be either a resident or non-resident economic entity.

The data collection concerns all types of securities except financial derivatives. Hence, reporting covers marketable 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. Investment products² are also reported as short- or long-term securities according to their maturity.

Financial derivatives, which are not reported in this data collection, include options, warrants, subscription rights, futures, forward rate agreements, swaps, leverage products etc.

The data reported in these parts of the report and the mandatory fields to be submitted are described in sections 3.1 and 3.2. Section 3.3 gives instructions on the reporting of the individual record fields.

3.1 Basic information on the report

Basic information on the report to be submitted includes information about the report in question (e.g. reporting period) and the reporting entity's VAT number.

² The classification of investment and leverage products according to EUSIPA is available at https://eusipa.org/wp-content/uploads/23_EUROPEAN-MAP_24_01.pdf.



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The first section of the report is a Header section, which always includes the mandatory basic information to be included in the report. The fields contained in the Header section and their more detailed explanations are provided in the following table.

Fields contained in the Header section:

Field name	Explanation
typeOfDataProviderIdentifier	Type of data provider's identifier, "VAT"
dataProviderIdentifier	Data provider's VAT number in format FI<NNNNNNNN>
typeOfReporterIdentifier	Type of reporter's identifier, "VAT"
reporterIdentifier	Reporter's VAT number in format FI<NNNNNNNN>
surveyCode	"TIHA"
reportingPeriodEnd	Last day of the reportable month, YYYY-MM-DD
frequency	"M"
creationDate	Creation date and time <YYYY>-<MM>-<DD>T<HH>:<MM>:<SS>
entitysComment	Possible short comment relating to the report.

3.2 Data on securities held by the reporting entity

The data collection concerns all types of securities held in custody by the reporting entity except financial derivatives³. Hence, reporting covers marketable bonds, money market instruments, shares and investment fund shares.

Reporting is holder specific. The holder's home/taxation country is stated for all holdings.

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. Holdings of non-resident individuals are summed up by security and country.

The reporting covers both ISIN and non-ISIN securities. More extensive information is to be submitted on non-ISIN securities. The Table below presents the mandatory information to be reported on securities according to security type and ISIN code.

³ 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. Investment products are also reported as short- or long-term securities according to their maturity. Derivatives include options, warrants, subscription rights, futures, forward rate agreements, swaps and leverage products.



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Mandatory data fields for securities to be reported based on security type and ISIN classification								
Name of information field (section for field-specific reporting in instructions denoted in brackets)	Money market paper (F.331)		Bonds (F.332)		Shares (F.51)		Investment fund shares (F.52)	
	ISIN	non-ISIN	ISIN	non-ISIN	ISIN	non-ISIN	ISIN	non-ISIN
Asset (3.3.1)	x	x	x	x	x	x	x	x
Internal identification code (3.3.2)	x	x	x	x	x	x	x	x
ISIN code (3.3.3)	x		x		x		x	
Instrument's name (3.3.4)		x		x		x		x
Number of instruments (3.3.5)					x	x	x	x
Total nominal value (3.3.6)	x	x	x	x				
Nominal currency (3.3.7)	x	x	x	x				
Market value (3.3.8)	x	x	x	x	x	x	x	x
Market currency (3.3.9)	x	x	x	x	x	x	x	x
Dividends (3.3.10)					x	x	x ¹	x ¹
Dividend currency (3.3.11)					x	x	x ¹	x ¹
Issue Date (3.3.12)		x		x				
Maturity date (3.3.13)		x ²		x ²				
Next coupon date (3.3.14)		x ³		x ³				
Coupon rate (3.3.15)		x		x				
Coupon frequency (3.3.16)		x		x				
Issuer's sector (3.3.17)		x		x		x		x
Issuer's home country (3.3.18)		x		x		x		x
Type of holder's identifier (3.3.19)	x	x	x	x	x	x	x	x
Holder's identifier (3.3.20)	x	x	x	x	x	x	x	x
Holder's name (3.3.21)	x ⁴	x ⁴	x ⁴	x ⁴	x ⁴	x ⁴	x ⁴	x ⁴
Holder's sector (3.3.22)	x ⁵	x ⁵	x ⁵	x ⁵	x ⁵	x ⁵	x ⁵	x ⁵
Holder's home/taxation country (3.3.23)	x	x	x	x	x	x	x	x

1 = Mandatory only for distribution funds.

2 = Mandatory only if the next coupon date is unknown.

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

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

5 = Mandatory only if no Business ID has been reported for the holder.



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3.3 Field-specific reporting instructions for security-by-security reporting

3.3.1 Instrument

The ESA 95 instrument classification code is reported in order to distinguish shares and other equity from debt securities and to divide the latter by sub-category. 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 available on the Bank of Finland's website.²

3.3.2 Internal identification code

This field indicates the internal unchangeable code used by the issuer (=reporting entity) in its internal information system for security identification. The internal identifier is reported for **both ISIN and non- ISIN securities. A security's internal identifier code must remain unchanged throughout reporting periods.** In order to avoid changes in internal identifiers, it is recommended that the accounting identifier is entered in this field, instead of the security's name.

3.3.3 ISIN code

For securities for which ISIN codes are available, the ISIN code can also be used as the internal identification code. However, if ISIN code is used as internal identification code, it should be taken care of that the internal identification code remains unchanged e.g. in case of a stock split where the ISIN code changes.

The ISIN code must be reported for every security for which an ISIN has officially been issued. The use of an ISIN code in connection with data reporting is laid down in Annex 1 of the European Central Bank Regulation (ECB/2012/24). In Finland, Euroclear Finland 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 a commercial data provider's artificial identifier resembling an ISIN code are reported as non-ISIN securities. The structure of the ISIN code is presented in Annex 1.

3.3.4 Instrument's name (for non-ISIN securities only)

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

3.3.5 Number of instruments (shares and fund shares only)

The **number 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



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during the reporting period increase the 'Number of instruments' according to the amount invested.

3.3.6 Total nominal value (money market paper and bonds only)

The total nominal value of individual money market paper and bonds at the end of the reporting period is reported in this field. 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**⁴. This currency is reported in the field *Nominal currency*.

3.3.7 Nominal currency (money market paper and bonds only)

Report the ISO 4217 currency code of the item for which value data is reported in the field Total nominal value, in this field. Currency codes are provided in code list which is posted on the Bank of Finland's website.

3.3.8 Market Value

The total market value of individual security holdings at the end of the reporting period is reported. Total market value is mandatory, i.e. 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 (=the 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.

3.3.9 Market currency

Report the ISO 4217 currency code of the item for which value data is reported in the field Total market value, in this field.

Currency codes are provided in code list which is posted on the Bank of Finland's website.

⁴ If the original currency of issuance is a national currency preceding the euro, e.g. Deutsche Mark (DEM), the nominal value is nevertheless reported in euro. The conversion rates of these currencies to euro are available on the Bank of Finland's website.



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3.3.10 Dividends (shares and fund shares only)

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*.

3.3.11 Dividend currency (shares and fund shares only)

Report the ISO 4217 currency code of dividends reported in the field Dividends, in this field.

Currency codes are provided in code list which is posted on the Bank of Finland's website.

3.3.12 Issue date (non-ISIN money market paper and bonds only)

The issue date is reported for money market paper and bonds for which no ISIN codes are available.

3.3.13 Maturity date (non-ISIN money market paper and bonds only)

The maturity date is reported for money market paper and bonds for which no ISIN codes are available only if the next coupon date has not been determined (e.g. zero-coupon bonds).

If the maturity date is unknown, report as maturity date 99990101.

3.3.14 Next coupon date (non-ISIN securities only)

For money market paper and bonds for which no ISIN codes are available, report either the next coupon date in this field or, alternatively, the security's maturity date in the field *Maturity 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 2024 and the coupon of a debt security with one annual payment was paid on 15 January 2024, the date to be reported here is **15 January 2025**.

3.3.15 Coupon rate (non-ISIN money market paper and bonds only)

The next coupon interest to be paid to the holder of the security is reported. The 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 (i.e. the last day of the



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reporting month), report the confirmed coupon rate; if no coupon rate has been confirmed, report the interest rate confirmed for the previous lapsed interest payment period. Central clearing counterparties for repo transactions include CC&G, LIFFE-Clearnet, MEFF and Eurex Clearing.

3.3.16 Coupon frequency (non-ISIN money market paper and bonds only)

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.

3.3.17 Issuer's sector (For non-ISIN securities only)

The issuer's sector is reported for non-ISIN securities in accordance with Statistics Finland's Classification of Sectors 2023. A non-resident issuer is also reported with a sector code beginning with S.1. If the issuer is an international organisation, the sector code is represented as a value according to the code list for international organisations.

3.3.18 Issuer's home country (For non-ISIN securities only)

The issuer's home country is reported in accordance with the ISO 3166 standard. Country codes are provided in code list available on the Bank of Finland's website.

International organisations are reported according to the codes for international organisations. The codes are based on Eurostat's classification.

3.3.19 Type of holder's identifier

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

3.3.20 Holder's identifier

Holders are identified by a VAT number, LEI code or X identifier. The X identifier refers to an ID given to a corporation/person that cannot be granted a Finnish Business ID (e.g. foreign holders). Based on the Business ID, the Bank of Finland categorises holders into sectors according to Statistics Finland's company register.

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 either, then the custodian's internal identifier for the customer is reported.

With respect to the accounts of resident sub-custodian customers, the sub-custodian's Business ID is reported, i.e. 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.



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3.3.21 Holder's name

The holder's name is reported in full, as it is known to the reporting entity. Holdings of individuals are summed up by security and country. Field can be left without information or reported e.g. as "households".

3.3.22 Holder's sector (If the holder does not have a Finnish Business ID only)

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 2023.

Holdings of individuals are summed up by security and country. These are reported under sector code S.14 (households).

A non-resident holder is also reported with a sector code beginning with S.1. If the holder is an international organisation, the sector code is a value according to the code list for international organisations.

3.3.23 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 available on the Bank of Finland's website. In addition to countries, the breakdown also includes international organisations, 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. The codes are based on Eurostat's classification.



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4 ANNEXES

4.1 ANNEX 1

Structure of the ISIN code in accordance with the 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.

The 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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4.2 ANNEX 2 Revisions made to the instructions

Version	Date	Valid	Revisions
1.8	8 November 2018	1 February 2019	- References to DCS service changed to DCS2 service - References to business ID changed to VAT number in the file name and Batch record - Possibility to use LEI code added
2.0	27 September 2024	1 December 2024	- Instructions on reporting system updated (eReg) - Direct links to the Bank of Finland's website removed - Previous annexes 2, 3, 4 and 5 removed
2.1	25 June 2026	1 January 2027	- Refined guidance in Sections 2.1, 3, and 3.2 on the reporting of investment and leverage products - Amended guidance in Section 2.4 on the reporting of ownership in connection with securities lending and repurchase agreements to comply with the SHS Regulation