

## **Non-resident counterparty reference data report**

### **1. Scope of the report**

1.1. The report covers the reference data for counterparties to reported instruments, complying with the following conditions:

- 1) the counterparty is non-resident;
- 2) the counterparty is an institutional unit which is a legal entity or part of a legal entity;
- 3) the counterparty is a debtor, servicer, originator of a securitisation transaction, protection provider or a party affiliated with a counterparty to the instrument (head office undertaking, immediate parent undertaking, ultimate parent undertaking).

1.2. The data to be reported depend on whether the counterparty is resident in a reporting Member State.

1.3. The institutional unit recorded in the report row may be counterparty in relation to several instruments or take different roles as a counterparty for the same instrument. Each counterparty to an instrument (incl affiliated parties) is to be recorded in a separate report row. Each counterparty is reported only once.

1.4. The data concerning the debtor's immediate and ultimate parent undertaking should be reported if the debtor's total liabilities amount to at least 25 000 euros as at the end of the reference period (except in case of a syndicated contract).

1.5. In the initial reporting, all counterparties falling within the scope of the report are recorded. For each subsequent reference period, only the new counterparties added during the reference period are recorded.

1.6. If the counterparty is a monetary financial institution of a reporting Member State from the list of monetary financial institutions published on the website of the European Central Bank, data will be reported in fields 1 'counterparty identifier', 2 'legal entity identifier' and/or 4 'national identifier', 9 'counterparty name' and 14 'address: country code'. In other fields, attributes may be reported as non-applicable, using the values defined in this Annex.

1.7. If the counterparty is an investment fund of a reporting Member State, data will be reported in fields 1 'counterparty identifier', 2 'legal entity identifier' and/or 4 'national identifier', 9 'counterparty name' and 14 'address: country code'. In other fields, attributes may be reported as non-applicable, using the values defined in this Annex.

1.8. If the counterparty is an international organisation from the list of international organisations published on Eesti Pank website, data will be reported in fields 1 'counterparty identifier', 4 'national identifier' and 9 'counterparty name'. In other fields, attributes may be reported as non-applicable, using the values defined in this Annex.

### **2. Structure of the report row**

- 1) Counterparty identifier
- 2) Legal entity identifier (LEI)
- 3) Type of national identifier
- 4) National identifier
- 5) Description of type of national identifier
- 6) Head office undertaking identifier

- 7) Immediate parent undertaking identifier
- 8) Ultimate parent undertaking identifier
- 9) Counterparty name
- 10) Address: street
- 11) Address: city/town/village
- 12) Address: county
- 13) Address: postal code
- 14) Address: country code
- 15) Legal form
- 16) Institutional sector
- 17) Economic activity
- 18) Status of legal proceedings
- 19) Date of initiation of legal proceedings
- 20) Number of employees
- 21) Balance sheet total
- 22) Annual turnover

### 1) Counterparty identifier

An identifier applied by the reporting agent to identify the counterparty. Each counterparty can have only one counterparty identifier; this value will not change over time and cannot be used as the counterparty identifier for any other counterparty.

### 2) Legal entity identifier (LEI)

A legal entity identifier of the counterparty assigned in accordance with the International Organisation for Standardisation's (ISO) 17442 standard. In case a counterparty has no LEI identifier, the value 'XX' will be reported.

### 3) National identifier type

For defining national identifier types for non-residents, please refer to the ECB list of national identifiers

([http://www.ecb.europa.eu/stats/money\\_credit\\_banking/anacredit/html/index.en.html](http://www.ecb.europa.eu/stats/money_credit_banking/anacredit/html/index.en.html)). If the value for the attribute 'Counterparty national identifier' is 'XX' or if the counterparty is an international organisation, the value 'XX' will be reported.

### 4) National identifier

The national identifier of the counterparty according to the type of identifier specified in the field 'National identifier'.

National identifiers are indicated in the format based on ECB list of national identifiers.

For international organisations, the identifier is recorded as provided in the list of international organisations published on Eesti Pank website.

In case a valid LEI identifier is recorded in the field 'Legal entity identifier', the value 'XX' may be used. In case a counterparty has no national identifier, the value 'XX' will be reported.

### 5) Description of national identifier type

The description of national identifier type is to be provided only if the value for the attribute 'National identifier type' includes the word 'other'; in other cases the value 'XX' will be reported.

### 6) Head office undertaking identifier

The identifier assigned by the reporting agent to identify the head office.

The head office undertaking identifier will be reported if the counterparty is a debtor that is an investment fund or a branch of a foreign institution, and has at least one loan contract signed on 1 September 2018 or later. The head office of the investment fund is the fund manager. The reference data on the counterparty's head office are to be recorded in a separate report row.

If the debtor is an independent legal entity in a reporting Member State, the value indicated for the attribute 'Counterparty identifier' will be reported.

If the counterparty recorded in the report row is not a debtor in a reporting Member State, the value 'XX' will be reported.

If all loan contracts of the debtor have been signed before 1 September 2018, the value 'XX' may be used.

#### **7) Immediate parent undertaking identifier**

The identifier assigned by the reporting agent to identify the immediate parent undertaking.

The immediate parent undertaking identifier will be indicated in case the counterparty is a debtor that is a legal entity in a reporting Member State and has at least one loan contract signed on 1 September 2018 or later. If the debtor has no immediate parent undertaking, the identifier indicated for the attribute 'Counterparty identifier' will be reported. The reference data on the counterparty's immediate parent undertaking are to be recorded in a separate report row.

If the counterparty is not a debtor in a reporting Member State or is a contractual investment fund or a branch of a foreign institution, the value 'XX' will be reported.

If all loan contracts of the debtor have been signed before 1 September 2018, the value 'XX' may be used.

#### **8) Ultimate parent undertaking identifier**

The identifier assigned by the reporting agent to identify the ultimate parent undertaking.

The ultimate parent undertaking identifier will be reported if the counterparty is a debtor that is a legal entity in a reporting Member State with at least one loan contract signed on 1 September 2018 or later. If the debtor has no ultimate parent undertaking, the identifier indicated for the attribute 'Counterparty identifier' will be reported. The data on the counterparty's ultimate parent undertaking are to be recorded on a separate report row.

If the counterparty is not a debtor in a reporting Member State or is a contractual investment fund or a foreign branch, the value 'XX' will be reported.

If all loan contracts of the debtor have been signed before 1 September 2018, the value 'XX' may be used.

#### **9) Counterparty name**

The full legal name of the counterparty.

#### **10) Address: street**

The street and the house number of the counterparty's legal address. If the counterparty's legal address does not include a street, the value 'XX' will be reported.

#### **11) Address: city/town/village**

The city, town or village of the counterparty's legal address. In case the counterparty's city, town or village cannot be identified, the value 'XX' will be reported.

**12) Address: county**

County or administrative unit will be reported only in case the counterparty is an institutional unit in a reporting Member State. The county is indicated at NUTS (Nomenclature of Territorial Units for Statistics) 3 level.

If the counterparty is not resident in a reporting Member State, the value 'XX' will be reported.

**13) Address: postal code**

The postal code of the counterparty's legal address. In case the postal code cannot be identified, the value 'XX' will be reported.

**14) Address: country code**

The code of the counterparty's country of residency. The country code is established according to the 2-letter codes of the table of countries and territories of the international standard ISO 3166 and written in capital letters.

**15) Legal form**

For reporting the counterparty's legal form, please refer to the ECB list of legal forms ([http://www.ecb.europa.eu/stats/money\\_credit\\_banking/anacredit/html/index.en.html](http://www.ecb.europa.eu/stats/money_credit_banking/anacredit/html/index.en.html)). If the counterparty is a contractual investment fund, the legal form may be indicated as 'special fund'.

If the counterparty is a branch of a foreign institution or if the legal form of the counterparty is not known, the legal form will be indicated as 'XX'.

**16) Counterparty's institutional sector**

Central government	1
Local government	2
State social security fund	13
Central bank	12
Credit institution	6
Other deposit-taking corporation	15
Money market fund	16
Insurance corporation	17
Pension fund	18
Other investment fund	19
Other financial institution	20
Non-financial corporation owned by the state or local government	7
Other non-financial corporation	8
Non-profit institution serving households	9
Undefined	11

**17) Economic activity**

Agriculture, forestry and fishing	A
Mining and quarrying	B
Manufacturing	C
Electricity, gas, steam and air conditioning supply	D
Water supply; sewerage, waste management and remediation activities	E
Construction	F
Wholesale and retail trade, repair of motor vehicles and motorcycles	G
Transportation and storage	H
Accommodation and food service activities	I
Information and communication activities	J
Financial and insurance activities	K

Real estate activities	L
Professional, scientific and technical activities	M
Administrative and support service activities	N
Public administration and defence; compulsory social security	O
Education	P
Human health and social work activities	Q
Arts, entertainment and recreation	R
Other service activities	S
Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	T
Activities of extraterritorial organisations and units	U
Undefined	X

The economic activity will be reported in case the counterparty is a debtor in a reporting member State or a party affiliated with a counterparty to an instrument (head office or immediate parent undertaking). Economic activities are identified according to the Statistical Classification of Economic Activities in Estonia (EMTAK).

If the counterparty registered in the report row is not a debtor in a reporting Member State or a party affiliated with a counterparty to an instrument (head office or immediate parent undertaking), the value 'X' will be reported.

#### **18) Status of legal proceedings**

No legal actions taken	1
Under judicial administration, receivership or similar measures	2
Bankruptcy / insolvency	3
Other legal measures	4

The status of legal proceedings is reported if the counterparty is a debtor with at least one loan contract signed on 1 September 2018 or later. If the counterparty registered in the report row is not a debtor or is a branch of a foreign institution or an investment fund, the value '0' (zero) will be reported.

If all loan contracts of the debtor have been signed before 1 September 2018, the value '0' (zero) may be used.

#### **19) Date of initiation of legal proceedings**

The date of initiation of legal proceedings will be reported if the value used for the attribute 'Status of legal proceedings' is 2, 3 or 4. If the value used for the attribute 'Status of legal proceedings' is 1 or 0 (zero), the field will be left blank.

The date is recorded in accordance with the ISO 8601 standard (yyyy-mm-dd).

#### **20) Number of employees**

The number of employees will be reported if the counterparty is a debtor who is a legal entity in a reporting Member State with at least one loan contract signed on 1 September 2018 or later.

The data field 'Number of employees' will be left blank if

- the counterparty registered in the report row is not a debtor that is a legal entity in a reporting Member State and/or if all loan contracts of the counterparty have been signed before 1 September 2018;
- the counterparty is a branch of a foreign institution or an investment fund;
- the number of employees is not known.

**21) Balance sheet total**

The balance sheet total will be reported if the counterparty is a debtor resident in a reporting Member State with at least one loan contract signed on 1 September 2018 or later.

The data field 'Balance sheet total' will be left blank if

- a) the counterparty registered in the report row is not a debtor resident in a reporting Member State and/or if all loan contracts of the counterparty have been signed before 1 September 2018;
- b) the counterparty is a branch of a foreign institution or an investment fund;
- c) the balance sheet total is not known.

**22) Annual turnover**

The annual turnover will be reported if the counterparty is a debtor resident in a reporting Member State with at least one loan contract signed on 1 September 2018 or later.

The data field 'Annual turnover' will be left blank if

- a) the counterparty registered in the report row is not a debtor resident in a reporting Member State and/or if all loan contracts of the counterparty have been signed before 1 September 2018;
- b) the counterparty is a branch of a foreign institution or an investment fund;
- c) the annual turnover is not known.