



Banc Ceannais na hÉireann  
Central Bank of Ireland

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Eurosystem

## Statistics National Specific Template 12 (NST.12) Notes on Compilation

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# Section 1: Introduction

## Reporting Currency

All returns are to be submitted in the QRT reporting currency, in line with Solvency II.

The Online Reporting System will accept integer values for monetary values only (i.e. without decimal points). Amounts should be rounded to the single unit.

## Basis of Reporting

It is required that insurance corporations complete this template on a Solo/Individual basis.

The aggregate values entered for the head office/subsidiary resident in Ireland should include any business written through FOS/FPS (Freedom of Services/Freedom to Provide Services) and branches/FOE (Freedom of Establishment) licenses by that insurance corporation.

The aggregate values entered for any non-resident branch with their head office resident in Ireland should include any business written through FOS/FPS (Freedom of Services/Freedom to Provide Services) by that insurance corporation.

## Reporting Frequency

This template should be completed on a quarterly basis. First reporting is 26th May 2016 with reference to Q1 2016, in line with the Solvency II QRTs. Please see table 1 below for Submission dates in 2016 for NST.12 return.

**Table 1:** *Submission dates in 2016 for NST.12 return*

Reference quarters	Reporting agents to Central Bank of Ireland	Submission Deadline
	T + x weeks	Date
2016 Q1	8	26/05/2016
2016 Q2	8	25/08/2016
2016 Q3	8	25/11/2016
2016 Q4	8	24/02/2017
2017 Q1 – 2017 Q4	7	-
2018 Q1 – 2018 Q4	6	-
As of 2019 Q1	5	-

Reporting agents who wish to revise data which has already been submitted should contact [insurance.statistics@centralbank.ie](mailto:insurance.statistics@centralbank.ie) in order to request for the return to be unlocked for retransmission. Reporting agents should provide reasons for such revisions, unless it has been in response to, or at the request of the Central Bank of Ireland.

### **Basis of Collection**

The Central Bank of Ireland has chosen to meet the ECB requirements by the Solvency II data collection; however there are difficulties in reconciling Statistical and Supervisory data as they differ in a number of fundamental ways. The most obvious difference is the residency basis for Statistics versus the group concept for Supervision.

The Central Bank of Ireland are using this Statistics National Specific Template to address a number of statistical requirements, including the reconciliation between Supervisory reporting (on which Solvency II is based) and Statistical reporting as an outcome of ECB Regulation on statistical reporting requirements for insurance corporations (ECB/2014/50), in accordance with the International Statistical Manuals (European System of Accounts 2010 and Balance of Payments Manual 6) for macroeconomic analysis.

The decision to use Solvency II as the primary source of statistical data was taken to reduce the burden on reporters, the alternative would have been to collect a separate statistical return for all requirements.

### **Reporting Population**

The Reporting Population for this template is any insurance corporation that is a head office/subsidiary ('H') in Ireland, which is regulated by the Central Bank of Ireland (Solvency II (QRT) reporting population). The head office/subsidiary should complete this return for both the head office ('H'), and each of their non-resident branches ('N').

#### ➤ **Reporting Entity (Z0010)**

The reporting entity should enter one of the following:

- **H:** if the reporting entity is a resident head office/subsidiary in Ireland
- **N:** if the reporting entity is a non-resident branch (outside or inside the EEA) with their head office resident in Ireland

#### ➤ **Residency of reporting IC (Z0020)**

A geographic breakdown is required for each reporting entity, according to residency of the head office/subsidiary and non-resident branch.

A full list of the applicable country codes (ISO 3166-1 alpha-2 code) are set out in Appendix I

## **Valuation**

Assets and liabilities of all insurance corporations can be reported in accordance with the Solvency II valuation rules (Solvency II Directive (2009/138/EC)), or the reporting rules from your companies Statutory Financial Statements. The Central Bank of Ireland has preference for the use of the former valuation rules. The Assets and Liabilities breakdown in this template is at an aggregate level.

### **Valuation Method Statement - Accounting Standards (R0200-C0020)**

Identification of the accounting standards used for reporting items in NST.12.01.03.01, financial statements valuation. The following closed list of options shall be used:

- **1:** The undertaking is using IFRS
- **2:** The undertaking is using local GAAP (other than IFRS)

Please contact the Central Bank of Ireland at [insurance.statistics@centralbank.ie](mailto:insurance.statistics@centralbank.ie) if further information or clarification regarding the reporting population is required.

## Worked Example

### ➤ Example:

An insurance corporation with a head office in Ireland, operating four non-resident branches on branch/FOE licenses, is recorded as follows:-

**Note:** If the financial assets of a non-resident branch are held by their head office, please include this amount under 'remaining assets' in the balance sheet of the non-resident branch.

### 1. Head Office – Ireland

<b>NST.12</b>		
<b>Quarterly Aggregate Balance Sheet Statement</b>		
<b>Reporting Entity</b>	<b>Z0010</b>	<b>H</b>
<b>Residency of reporting IC</b>	<b>Z0020</b>	<b>IE</b>
		<b>C0010</b>
		<b>Total</b>
<b>ASSETS</b>		
Currency and deposits	R0010	39,915,000
Debt securities	R0020	369,729,000
Loans	R0030	1,656,000
Equity	R0040	253,344,600
Investment funds shares/units	R0050	235,047,600
Financial derivatives	R0060	4,833,000
Insurance technical reserves and related Claims	R0070	3,609,000
Non-financial assets	R0080	71,325,000
Remaining assets	R0090	18,471,600
<b>Total assets</b>	<b>R0100</b>	<b>997,930,800</b>
<b>LIABILITIES</b>		
Debt securities issued	R0110	44,139,600
Loans Received	R0120	17,004,600
Equity	R0130	183,024,000
Insurance technical reserves	R0140	699,933,600
Financial derivatives	R0150	50,643,000
Remaining liabilities	R0160	3,186,000
<b>Total liabilities</b>	<b>R0170</b>	<b>997,930,800</b>

## 2. Non-resident Branch - Latvia

<b>NST.12</b>		
<b>Quarterly Aggregate Balance Sheet Statement</b>		
<b>Reporting Entity</b>	Z0010	<b>N</b>
<b>Residency of reporting IC</b>	Z0020	<b>LV</b>
		C0010
		<b>Total</b>
<b>ASSETS</b>		
Currency and deposits	R0010	3,260,004
Debt securities	R0020	30,197,123
Loans	R0030	135,252
Equity	R0040	20,691,582
Investment funds shares/units	R0050	19,197,199
Financial derivatives	R0060	394,729
Insurance technical reserves and related Claims	R0070	294,760
Non-financial assets	R0080	5,825,374
Remaining assets	R0090	1,508,643
<b>Total assets</b>	<b>R0100</b>	<b>81,504,668</b>
<b>LIABILITIES</b>		
Debt securities issued	R0110	3,605,043
Loans Received	R0120	1,388,828
Equity	R0130	3,148,241
Insurance technical reserves	R0140	68,966,144
Financial derivatives	R0150	4,136,200
Remaining liabilities	R0160	260,212
<b>Total liabilities</b>	<b>R0170</b>	<b>81,504,668</b>

## 3. Non-resident Branch - Germany

<b>NST.12</b>		
<b>Quarterly Aggregate Balance Sheet Statement</b>		
<b>Reporting Entity</b>	Z0010	<b>N</b>
<b>Residency of reporting IC</b>	Z0020	<b>DE</b>
		C0010
		<b>Total</b>
<b>ASSETS</b>		
Currency and deposits	R0010	6,793,134
Debt securities	R0020	57,326,819
Loans	R0030	281,835
Equity	R0040	37,261,361
Investment funds shares/units	R0050	40,002,751
Financial derivatives	R0060	822,528
Insurance technical reserves and related Claims	R0070	470,140
Non-financial assets	R0080	12,153,552
Remaining assets	R0090	3,143,682
<b>Total assets</b>	<b>R0100</b>	<b>158,255,801</b>
<b>LIABILITIES</b>		
Debt securities issued	R0110	7,512,119
Loans Received	R0120	2,895,147
Equity	R0130	1,018,764
Insurance technical reserves	R0140	137,668,508
Financial derivatives	R0150	8,619,038
Remaining liabilities	R0160	542,225
<b>Total liabilities</b>	<b>R0170</b>	<b>158,255,801</b>

#### 4. Non-resident Branch - Portugal

<b>NST.12</b>		
<b>Quarterly Aggregate Balance Sheet Statement</b>		
<b>Reporting Entity</b>	Z0010	<b>N</b>
<b>Residency of reporting IC</b>	Z0020	<b>PT</b>
		C0010
		<b>Total</b>
<b>ASSETS</b>		
Currency and deposits	R0010	5,104,729
Debt securities	R0020	47,284,642
Loans	R0030	211,786
Equity	R0040	32,400,241
Investment funds shares/units	R0050	30,060,238
Financial derivatives	R0060	618,092
Insurance technical reserves and related Claims	R0070	461,555
Non-financial assets	R0080	9,121,754
Remaining assets	R0090	2,362,333
<b>Total assets</b>	<b>R0100</b>	<b>127,625,370</b>
<b>LIABILITIES</b>		
Debt securities issued	R0110	5,645,013
Loans Received	R0120	2,174,718
Equity	R0130	2,406,939
Insurance technical reserves	R0140	110,514,508
Financial derivatives	R0150	6,476,733
Remaining liabilities	R0160	407,458
<b>Total liabilities</b>	<b>R0170</b>	<b>127,625,370</b>

#### 5. Non-resident Branch – United States

<b>NST.12</b>		
<b>Quarterly Aggregate Balance Sheet Statement</b>		
<b>Reporting Entity</b>	Z0010	<b>N</b>
<b>Residency of reporting IC</b>	Z0020	<b>US</b>
		C0010
		<b>Total</b>
<b>ASSETS</b>		
Currency and deposits	R0010	6,328,213
Debt securities	R0020	58,617,657
Loans	R0030	262,546
Equity	R0040	40,165,816
Investment funds shares/units	R0050	37,264,969
Financial derivatives	R0060	766,235
Insurance technical reserves and related Claims	R0070	572,179
Non-financial assets	R0080	11,308,024
Remaining assets	R0090	2,928,529
<b>Total assets</b>	<b>R0100</b>	<b>158,214,167</b>
<b>LIABILITIES</b>		
Debt securities issued	R0110	6,997,990
Loans Received	R0120	2,695,947
Equity	R0130	3,017,032
Insurance technical reserves	R0140	136,969,028
Financial derivatives	R0150	8,029,054
Remaining liabilities	R0160	505,116
<b>Total liabilities</b>	<b>R0170</b>	<b>158,214,167</b>



## Section 2: Definitions of Financial Instruments - Assets

The European System of Accounts 2010 (ESA2010) provides the standard for Financial Instrument classification in NST.12

### **Currency and deposits (R0010)**

Holdings of euro and foreign currency banknotes and coins in circulation that are commonly used to make payments and deposits placed by the IC with MFIs. They may include overnight deposits, deposits with agreed maturity and deposits redeemable at notice, as well as claims under reverse repos or securities borrowing against cash collateral.

### **Debt securities (R0020)**

Holdings of debt securities, which are negotiable financial instruments serving as evidence of debt, are usually traded on secondary markets or can be offset on the market, and which do not grant the holder any ownership rights over the issuing institution.

This item includes:

- Holdings of securities which give the holder the unconditional right to a fixed or contractually determined income in the form of coupon payments and/or a stated fixed sum at a specific date or dates, or starting from a date defined at the time of issue.
- Loans which have become negotiable on an organised market, i.e. traded loans, provided that there is evidence of secondary market trading, including the existence of market makers, and frequent quotation of the financial asset, such as provided by bid-offer spreads. Where this is not the case they should be classified under the asset item 'loans' (see also 'traded loans' in category 3).
- Subordinated debt in the form of debt securities (see also 'subordinated debt in the form of loans' in category 3).

Securities lent out under securities lending operations or sold under a repurchase agreement remain on the original owner's balance sheet (and are not to be recorded in the balance sheet of the temporary acquirer) where there is a firm commitment to reverse the operation, and not simply an option to do so. Where the temporary acquirer sells the securities received, this sale must be recorded as an outright transaction in securities and entered in the balance sheet of the temporary acquirer as a negative position in the securities portfolio.

## **Loans (R0030)**

For the purposes of the reporting scheme, this item consists of funds lent by ICs to borrowers, or loans acquired by ICs, which are either evidenced by non-negotiable documents or not evidenced by documents. It includes the following items:

- Holdings of non-negotiable securities: Holdings of debt securities which are not negotiable and cannot be traded on secondary markets.
- Traded loans: Loans that have de facto become negotiable are classified under the item 'loans' provided that there is no evidence of secondary market trading. Otherwise they are classified as debt securities.
- Subordinated debt in the form of loans: Subordinated debts instruments provide a subsidiary claim on the issuing institution that can only be exercised after all claims with a higher status have been satisfied, giving them some of the characteristics of equity. For statistical purposes, subordinated debt is classified as either 'loans' or 'debt securities' according to the nature of the instrument. Where the IC's holdings of all forms of subordinated debt are currently identified as a single figure for statistical purposes, this figure is classified under the item 'debt securities', on the grounds that subordinated debt is predominantly constituted in the form of debt securities, rather than as loans.
- Claims under reverse repos or securities borrowing against cash collateral. Counterpart of cash paid out in exchange for securities purchased by reporting agents at a given price under a firm commitment to resell the same or similar securities at a fixed price on a specified future date, or securities borrowing against cash collateral. This item excludes assets in the form of deposits placed by ICs (included in item 1 instead).

## **Equity (R0040)**

Financial assets that represent property rights in corporations or quasi-corporations. Such financial assets generally entitle the holders to a share in the profits of the corporations or quasi-corporations in the event of liquidation.

This item includes listed and unlisted shares and other equity.

Equity securities lent out under securities lending operations or sold under repurchase agreements are treated in accordance with the rules in category 2 'debt securities'.

### **Investment funds shares/units (R0050)**

This item includes holdings of shares or units issued by money market funds (MMFs) and non-MMF investment funds (i.e. investment funds other than MMFs) included in the lists of MFIs and investment funds (IFs) for statistical purposes.

### **Financial derivatives (R0060)**

Financial derivatives are financial instruments linked to a specified financial instrument, indicator, or commodity, through which specific financial risks can be traded in financial markets in their own right.

This item includes:

- Options
- Warrants
- Futures
- Forwards
- Swaps
- Credit Derivatives

Financial derivatives are recorded at market value on the balance sheet on a gross basis. Individual derivative contracts with positive market values are recorded on the asset side of the balance sheet, and contracts with negative market values on the liability side of the balance sheet

Gross future commitments arising from derivative contracts should not be entered as on-balance-sheet items.

This item does not include financial derivatives that are not subject to on-balance-sheet recording according to national rules.

### **Insurance technical reserves and related claims (R0070)**

Financial claims of ICs against reinsurance corporations connected with life and non-life reinsurance policies.

**Non-financial assets (R0080)**

Tangible and intangible assets, other than financial assets. This item includes dwellings, other buildings and structures, machinery and equipment, valuables, and intellectual property products such as computer software and databases.

**Remaining assets (R0090)**

This is the residual item on the asset side of the balance sheet, defined as 'assets not included elsewhere'. NCBs may require the reporting of specific sub-positions included in this item. Remaining assets may include:

- Dividends receivable
- Accrued rent receivable

**Total assets (R0100)**

Total Assets is the sum of the individual asset components (1 to 9) listed above.

{R0100 = R0010 + R0020 + R0030 + R0040 + R0050 + R0060 + R0070 + R0080 + R0090}

## Section 3: Definitions of Financial Instruments – Liabilities

### **Debt securities issued (R0110)**

Securities issued by the IC, other than equity, which are instruments usually negotiable and traded on secondary markets or which can be offset on the market.

### **Loans received (R0120)**

Amounts owed to creditors by the IC, other than those arising from the issue of negotiable securities. This item consists of:

- Loans: loans granted to the ICs which are either evidenced by non-negotiable documents or not evidenced by documents.
- Repos and repo-type operations against cash collateral: counterpart of cash received in exchange for securities sold by the IC at a given price under a firm commitment to repurchase the same (or similar) securities at a fixed price on a specified future date. Amounts received by the IC in exchange for securities transferred to a third party ('temporary acquirer') are to be classified here where there is a firm commitment to reverse the operation and not merely an option to do so. This implies that the IC retains all risks and rewards of the underlying securities during the operation.
- Cash collateral received in exchange for securities lending: amounts received in exchange for securities temporarily transferred to a third party in the form of securities lending operations against cash collateral.
- Cash collateral received in operations involving the temporary transfer of gold against collateral.

## **Equity (R0130)**

The below items should be included in equity liabilities:

- Ordinary share capital (gross of own shares)
- Share premium account related to ordinary share capital
- Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings
- Subordinated mutual member accounts
- Surplus funds
- Preference shares
- Share premium account related to preference shares
- Reconciliation reserve
- Other own fund items approved by the supervisory authority as basic own funds not specified above

**Note:** The value for 'own shares' should be removed from the total equity liabilities value.

## **Insurance technical reserves (R0140)**

The amount of capital that the IC holds in order to meet the future insurance claims of its policyholders.

## **Financial derivatives (R0150)**

Financial derivatives are financial instruments linked to a specified financial instrument, indicator, or commodity, through which specific financial risks can be traded in financial markets in their own right  
This item includes:

- Options

- Warrants
- Futures
- Forwards
- Swaps
- Credit Derivatives

Financial derivatives are recorded at market value on the balance sheet on a gross basis. Individual derivative contracts with positive market values are recorded on the asset side of the balance sheet, and contracts with negative market values on the liability side of the balance sheet.

Gross future commitments arising from derivative contracts should not be entered as on-balance-sheet items.

This item does not include financial derivatives that are not subject to on-balance-sheet recording according to national rules.

### **Remaining liabilities (R0160)**

This is the residual item on the liabilities side of the balance sheet, defined as 'liabilities not included elsewhere'. NCBs may require the reporting of specific sub-positions included in this item. Remaining liabilities may include:

- Amounts payable not related to the IC's main business, i.e. amounts due to suppliers, tax, wages, social contributions, etc.
- Provisions representing liabilities against third parties, i.e. pensions, dividends, etc.
- Net positions arising from securities lending without cash collateral
- Net amounts payable in respect of future settlements of transactions in securities

### **Total liabilities (R0170)**

Total Liabilities is the sum of the individual liability components (1 to 6) listed above.

{R0170 = R0110 + R0120 + R0130 + R0140 + R0150 + R0160}

## Appendix I

### Schedule of Countries

ISO Country Code - ISO 3166-1 alpha-2 code	
CODE - As entered in template	<i>Info:</i> DESCRIPTION
AF	Afghanistan
AX	Åland Islands
AL	Albania
DZ	Algeria
AS	American Samoa
AD	Andorra
AO	Angola
AI	Anguilla
AQ	Antarctica
AG	Antigua and Barbuda
AR	Argentina
AM	Armenia
AW	Aruba
AU	Australia
AT	Austria
AZ	Azerbaijan
BS	Bahamas (the)
BH	Bahrain
BD	Bangladesh
BB	Barbados
BY	Belarus
BE	Belgium
BZ	Belize
BJ	Benin
BM	Bermuda
BT	Bhutan
BO	Bolivia (Plurinational State of)
BQ	Bonaire, Sint Eustatius and Saba
BA	Bosnia and Herzegovina
BW	Botswana
BV	Bouvet Island
BR	Brazil
IO	British Indian Ocean Territory (the)
BN	Brunei Darussalam
BG	Bulgaria
BF	Burkina Faso
BI	Burundi



<b>CV</b>	Cabo Verde
<b>KH</b>	Cambodia
<b>CM</b>	Cameroon
<b>CA</b>	Canada
<b>KY</b>	Cayman Islands (the)
<b>CF</b>	Central African Republic (the)
<b>TD</b>	Chad
<b>CL</b>	Chile
<b>CN</b>	China
<b>CX</b>	Christmas Island
<b>CC</b>	Cocos (Keeling) Islands (the)
<b>CO</b>	Colombia
<b>KM</b>	Comoros (the)
<b>CD</b>	Congo (the Democratic Republic of the)
<b>CG</b>	Congo (the)
<b>CK</b>	Cook Islands (the)
<b>CR</b>	Costa Rica
<b>CI</b>	Côte d'Ivoire
<b>HR</b>	Croatia
<b>CU</b>	Cuba
<b>CW</b>	Curaçao
<b>CY</b>	Cyprus
<b>CZ</b>	Czech Republic (the)
<b>DK</b>	Denmark
<b>DJ</b>	Djibouti
<b>DM</b>	Dominica
<b>DO</b>	Dominican Republic (the)
<b>NQ</b>	Dronning Maud Land
<b>EC</b>	Ecuador
<b>EG</b>	Egypt
<b>SV</b>	El Salvador
<b>GQ</b>	Equatorial Guinea
<b>ER</b>	Eritrea
<b>EE</b>	Estonia
<b>ET</b>	Ethiopia
<b>FK</b>	Falkland Islands (the) [Malvinas]
<b>FO</b>	Faroe Islands (the)
<b>FJ</b>	Fiji
<b>FI</b>	Finland
<b>FR</b>	France
<b>GF</b>	French Guiana
<b>PF</b>	French Polynesia
<b>TF</b>	French Southern Territories (the)
<b>GA</b>	Gabon

<b>GM</b>	Gambia (the)
<b>GE</b>	Georgia
<b>DE</b>	Germany
<b>GH</b>	Ghana
<b>GI</b>	Gibraltar
<b>GR</b>	Greece
<b>GL</b>	Greenland
<b>GD</b>	Grenada
<b>GP</b>	Guadeloupe
<b>GU</b>	Guam
<b>GT</b>	Guatemala
<b>GG</b>	Guernsey
<b>GN</b>	Guinea
<b>GW</b>	Guinea-Bissau
<b>GY</b>	Guyana
<b>HT</b>	Haiti
<b>HM</b>	Heard Island and McDonald Islands
<b>VA</b>	Holy See (the)
<b>HN</b>	Honduras
<b>HK</b>	Hong Kong
<b>HU</b>	Hungary
<b>IS</b>	Iceland
<b>IN</b>	India
<b>ID</b>	Indonesia
<b>IR</b>	Iran (Islamic Republic of)
<b>IQ</b>	Iraq
<b>IE</b>	Ireland
<b>IM</b>	Isle of Man
<b>IL</b>	Israel
<b>IT</b>	Italy
<b>JM</b>	Jamaica
<b>JP</b>	Japan
<b>JE</b>	Jersey
<b>JO</b>	Jordan
<b>KZ</b>	Kazakhstan
<b>KE</b>	Kenya
<b>KI</b>	Kiribati
<b>KP</b>	Korea (the Democratic People's Republic of)
<b>KR</b>	Korea (the Republic of)
<b>KW</b>	Kuwait
<b>KG</b>	Kyrgyzstan
<b>LA</b>	Lao People's Democratic Republic (the)
<b>LV</b>	Latvia
<b>LB</b>	Lebanon

LS	Lesotho
LR	Liberia
LY	Libya
LI	Liechtenstein
LT	Lithuania
LU	Luxembourg
MO	Macao
MK	Macedonia (the former Yugoslav Republic of)
MG	Madagascar
MW	Malawi
MY	Malaysia
MV	Maldives
ML	Mali
MT	Malta
MH	Marshall Islands (the)
MQ	Martinique
MR	Mauritania
MU	Mauritius
YT	Mayotte
MX	Mexico
FM	Micronesia (Federated States of)
MD	Moldova (the Republic of)
MC	Monaco
MN	Mongolia
ME	Montenegro
MS	Montserrat
MA	Morocco
MZ	Mozambique
MM	Myanmar
NA	Namibia
NR	Nauru
NP	Nepal
NL	Netherlands (the)
AN	Netherlands Antilles
NC	New Caledonia
NZ	New Zealand
NI	Nicaragua
NE	Niger (the)
NG	Nigeria
NU	Niue
NF	Norfolk Island
MP	Northern Mariana Islands (the)
NO	Norway
OM	Oman

<b>PK</b>	Pakistan
<b>PW</b>	Palau
<b>PS</b>	Palestine, State of
<b>PA</b>	Panama
<b>PG</b>	Papua New Guinea
<b>PY</b>	Paraguay
<b>PE</b>	Peru
<b>PH</b>	Philippines (the)
<b>PN</b>	Pitcairn
<b>PL</b>	Poland
<b>PT</b>	Portugal
<b>PR</b>	Puerto Rico
<b>QA</b>	Qatar
<b>RE</b>	Réunion
<b>RO</b>	Romania
<b>RU</b>	Russian Federation (the)
<b>RW</b>	Rwanda
<b>BL</b>	Saint Barthélemy
<b>SH</b>	Saint Helena, Ascension and Tristan da Cunha
<b>KN</b>	Saint Kitts and Nevis
<b>LC</b>	Saint Lucia
<b>MF</b>	Saint Martin (French part)
<b>PM</b>	Saint Pierre and Miquelon
<b>VC</b>	Saint Vincent and the Grenadines
<b>WS</b>	Samoa
<b>SM</b>	San Marino
<b>ST</b>	Sao Tome and Principe
<b>SA</b>	Saudi Arabia
<b>SN</b>	Senegal
<b>RS</b>	Serbia
<b>CS</b>	Serbia and Montenegro
<b>SC</b>	Seychelles
<b>SL</b>	Sierra Leone
<b>SK</b>	Sikkim
<b>SG</b>	Singapore
<b>SX</b>	Sint Maarten (Dutch part)
<b>SK</b>	Slovakia
<b>SI</b>	Slovenia
<b>SB</b>	Solomon Islands
<b>SO</b>	Somalia
<b>ZA</b>	South Africa
<b>GS</b>	South Georgia and the South Sandwich Islands
<b>SS</b>	South Sudan
<b>ES</b>	Spain

<b>LK</b>	Sri Lanka
<b>SD</b>	Sudan (the)
<b>SR</b>	Suriname
<b>SJ</b>	Svalbard and Jan Mayen
<b>SZ</b>	Swaziland
<b>SE</b>	Sweden
<b>CH</b>	Switzerland
<b>SY</b>	Syrian Arab Republic
<b>TW</b>	Taiwan (Province of China)
<b>TJ</b>	Tajikistan
<b>TZ</b>	Tanzania, United Republic of
<b>TH</b>	Thailand
<b>TL</b>	Timor-Leste
<b>TG</b>	Togo
<b>TK</b>	Tokelau
<b>TO</b>	Tonga
<b>TT</b>	Trinidad and Tobago
<b>TN</b>	Tunisia
<b>TR</b>	Turkey
<b>TM</b>	Turkmenistan
<b>TC</b>	Turks and Caicos Islands (the)
<b>TV</b>	Tuvalu
<b>UG</b>	Uganda
<b>UA</b>	Ukraine
<b>AE</b>	United Arab Emirates (the)
<b>GB</b>	United Kingdom of Great Britain and Northern Ireland (the)
<b>UM</b>	United States Minor Outlying Islands (the)
<b>PU</b>	United States Miscellaneous Pacific Islands
<b>US</b>	United States of America (the)
<b>UY</b>	Uruguay
<b>UZ</b>	Uzbekistan
<b>VU</b>	Vanuatu
<b>VE</b>	Venezuela (Bolivarian Republic of)
<b>VN</b>	Viet Nam
<b>VG</b>	Virgin Islands (British)
<b>VI</b>	Virgin Islands (U.S.)
<b>WF</b>	Wallis and Futuna
<b>EH</b>	Western Sahara*
<b>YE</b>	Yemen
<b>YU</b>	Yugoslavia
<b>ZM</b>	Zambia
<b>ZW</b>	Zimbabwe

Queries on reporting population, reporting requirements, as well as technical queries or requests relating to the Online Reporting System, should be directed to:

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