



Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

AnaCredit

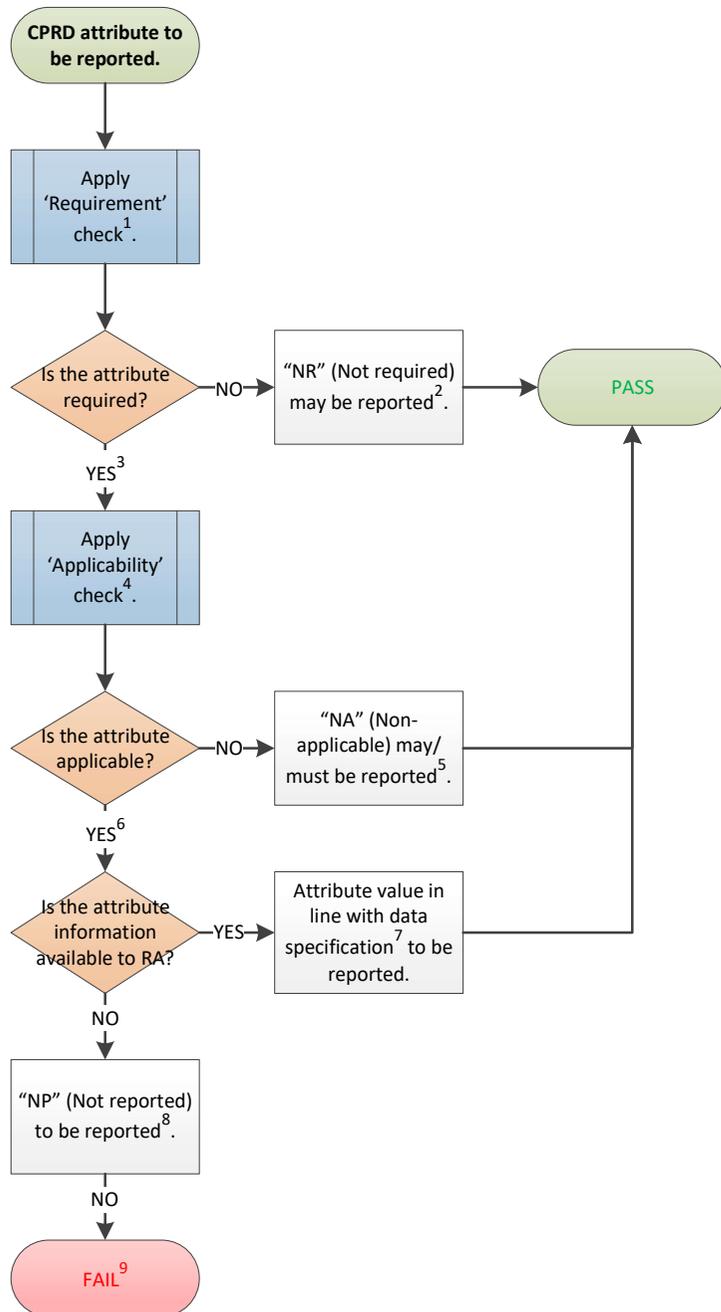
(Appendix III)

Notes on Compilation

“Reporting counterparty reference data attributes”

This document contains numerous flow charts outlining the logic to apply when reporting counterparty reference data attributes.

Special reporting values (i.e. NR/NA/NP)



NOTES

¹ This is a check to calculate the most onerous requirement for the attribute based on the reported residency of the counterparty [Address: country] and the reported roles assigned to the counterparty (role attributes). The result is that the attribute is either required (R) or not required (X).

² If the attribute is not required, then the value “NR” (Not required) may be reported. Note that where the attribute is not required but a value is reported anyway, this is acceptable so long as the value meets the attribute data specification requirements, otherwise the data specification validation will fail.

³ If the attribute is required but the value “NR” (Not required) is reported, then the attribute will fail record validation.

⁴ This is a check against the notes on compilation, where guidance is given on the applicability of the attribute. Certain known cases when an attribute is not applicable are described. If such a case applies then the value “NA” (Non-applicable) may be reported (in some cases “NA” (Non-applicable) must be reported). There may be other cases not covered in the notes on compilation where an attribute is genuinely not applicable – these will have to be investigated.

⁵ If the attribute is not applicable but the attribute value is reported anyway, this may fail record validation depending on the scenario and the attribute. Some rules are in place to ensure that “NA” (Non-applicable) is reported where required.

⁶ If the attribute is applicable then the value “NA” (Non-applicable) should not be reported.

⁷ The data specification rules will check that the attribute value meets the data specification requirements.

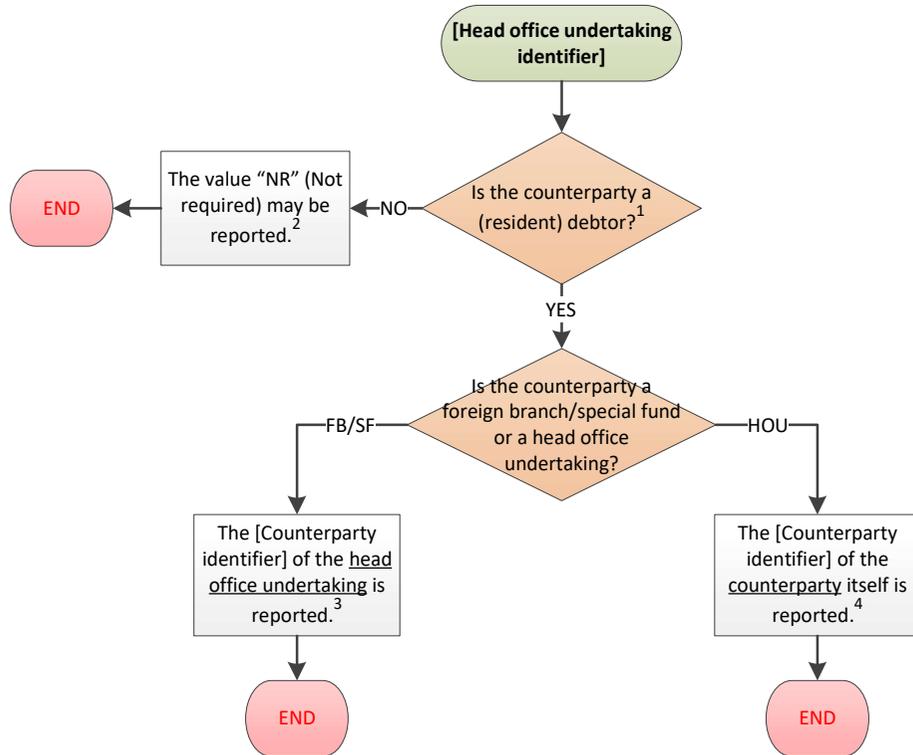
⁸ If this attribute is both required (based on the residency and roles assigned to the counterparty) and applicable, but the reporting agent is unable to provide this information, due to unavailability or otherwise, then the value “NP” (Not reported) is to be reported.

⁹ Where a value of “NP” (Not reported) is reported the attribute will fail record validation. However, if the CBI is able to source the attribute information from an alternative source, then the error report will display a warning (as oppose to an error) informing them that they have not met their reporting requirements.

Note that in the case of attributes with the format ‘Date’, the following dummy date values are to be used to represent the special values:

- “9999-01-01” to represent ‘Not required’;
- “8888-01-01” to represent ‘Non-applicable’;
- “7777-01-01” to represent ‘Not reported’.

Reporting for the attribute [Head office undertaking identifier]



SCENARIOS

(1) The counterparty is a non-resident debtor. The value 'NR' (Not required) is reported in the attribute [Head office undertaking identifier].

(2) The counterparty is resident and is a protection provider – the counterparty is not a debtor (*post September 2018*). The value 'NR' (Not required) is reported in the attribute [Head office undertaking identifier].

(3) The counterparty is a resident debtor, which is a foreign branch or special fund. The counterparty identifier of the head office undertaking (representing the legal entity) is reported in the attribute [Head office undertaking identifier].
A separate counterparty record is required for the head office undertaking. In this record, the counterparty identifier of the head office undertaking is repeated in the attribute [Head office undertaking identifier], (note 'NR' (Not required) may also be reported in this case).

(4) The counterparty is a resident debtor, which is a head office undertaking (representing the legal entity). The counterparty identifier is repeated in the attribute [Head office undertaking identifier], (note 'NR' (Not required) may also be reported in this case).

NOTES

¹ The attribute [Head office undertaking identifier] is **Not required** for counterparties that are *not resident* in a reporting Member State. For counterparties that are *resident*, the attribute [Head office undertaking identifier] is **Required** for counterparties where the role '5. Debtor – At least one instrument originated at or after 1 September 2018' applies. This attribute is **Not required** for all other roles.

See rule **CPR019**:

"Checks if the attribute [Head office undertaking identifier] is required based on:

- the residency of the counterparty; and
- the roles applied to the counterparty."

² This is the counterparty record for a non-resident counterparty or a counterparty where the role debtor (*post September 2018*) does not apply. A separate counterparty record is not required for the head office undertaking.

In this case, the information on the head office undertaking is not required and the value 'NR' (Not required) is acceptable. Rule **CPR019** also allows for the reporting agent to report the [Head office undertaking identifier] if available, even when it is not required.

³ This is the counterparty record for a resident debtor (*post September 2018*), which is a foreign branch or special fund. A separate counterparty record is required for the head office undertaking.

See rule **CPR006**:

"Checks that if the counterparty has a head office undertaking, then a separate counterparty record exists for the counterparty's head office undertaking."

In this case, the [Counterparty identifier] of the head office undertaking is reported in the [Head office undertaking identifier]. Note that the [Counterparty identifier] and the [Head office undertaking identifier] are distinct. Additionally, the value reported for the attribute [Role: 7. Head office undertaking] is {'false'}.

See rule **CPR082**:

"Checks that if the counterparty is a resident foreign branch or special fund, then the value reported for the attribute [Role: 7. Head office undertaking] is {'false'}."

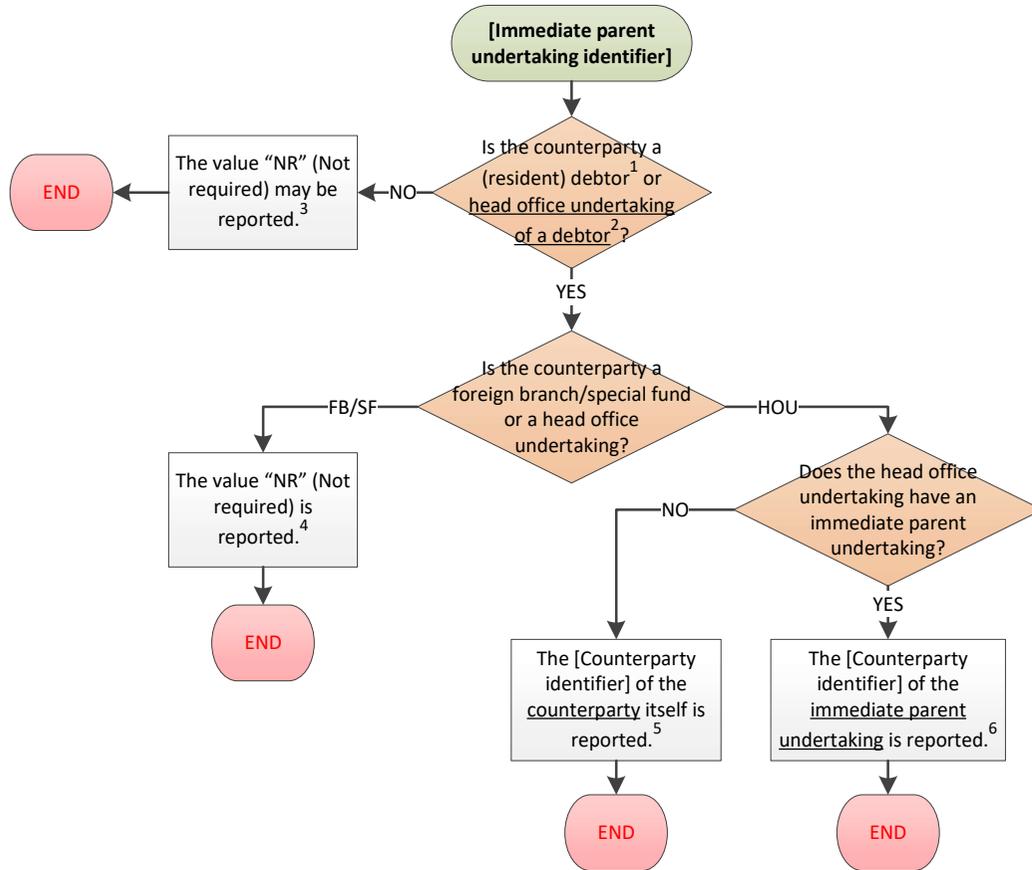
⁴ This is the counterparty record for a resident debtor (*post September 2018*), which is itself the head office undertaking. A separate counterparty record is not required as the head office undertaking coincides with the debtor.

In this case, it is recommended that the [Counterparty identifier] is repeated in the [Head office undertaking identifier], however, if this is too burdensome reporting agents may report 'NR' (Not required). Additionally, the value reported for the attribute [Role: 7. Head office undertaking] is {'true'}.

See rule **CPR081**:

"Checks that if the counterparty is a resident head office undertaking, then the value reported for the attribute [Role: 7. Head office undertaking] is {'true'}."

Reporting for the attribute [Immediate parent undertaking identifier]



SCENARIOS

- (1) The counterparty is a non-resident debtor. The value "NR" (Not required) is reported in the attribute [Immediate parent undertaking identifier].
- (2) The counterparty is resident and is a reporting agent, observed agent, creditor, servicer and originator – the counterparty is not a debtor (*post September 2018*). The value "NR" (Not required) is reported in the attribute [Immediate parent undertaking identifier].
- (3) The counterparty is a resident debtor, which is a foreign branch or special fund. The value "NR" (Not required) is reported in the attribute [Immediate parent undertaking identifier].
A separate counterparty record is required for the head office undertaking, which has no immediate parent undertaking. In this record, the counterparty identifier is repeated in the attribute [Immediate parent undertaking identifier].
- (4) The counterparty is a resident debtor, which is a head office undertaking (representing the legal entity). The counterparty has an immediate parent undertaking. The counterparty identifier of the immediate parent is reported in the attribute [Immediate parent undertaking identifier].
A separate counterparty record is required for the immediate parent undertaking. In this record, the value "NR" (Not required) is reported in the attribute [Immediate parent undertaking identifier].

NOTES

¹ The attribute [Immediate parent undertaking identifier] is **Not required** for counterparties that are *not resident* in a reporting Member State. For counterparties that are *resident*, the attribute [Immediate parent undertaking identifier] is **Required** for counterparties where the role '5. Debtor – At least one instrument originated at or after 1 September 2018' applies. This attribute is **Not required** for all other roles.

² Note that the concept of immediate parent undertaking relates only to legal entities. In the case where the counterparty is a resident debtor (post September 2018), which is a foreign branch (or special fund), the information on the immediate parent undertaking is required, however, it should be reported in the counterparty record of the head office undertaking of the debtor (i.e. the legal entity) and not in the record of the debtor that is the foreign branch (or special fund). In the counterparty record of the debtor that is the foreign branch (or special fund), the value "NR" (Not required) should be reported.

See rule **CPR020**:

"Checks if the attribute [Immediate parent undertaking identifier] is required based on:

- the residency of the counterparty;
- the roles applied to the counterparty; and
- whether or not the counterparty is a foreign branch or special fund."

³ This is the counterparty record for a non-resident counterparty or a counterparty where the role debtor (post September 2018) or head office undertaking of a debtor (post September 2018) does not apply. A separate counterparty record is not required for the immediate parent undertaking.

In this case, the information on the immediate parent undertaking is not required and the value "NR" (Not required) is acceptable. Rule **CPR020** also allows for the reporting agent to report the [Immediate parent undertaking identifier] if available, even when it is not required.

⁴ This is the counterparty record for a resident debtor (post September 2018), which is a foreign branch (or special fund). If the head office undertaking of the foreign branch (or special fund) has an immediate parent undertaking, then a separate record is required for the immediate parent undertaking.

In this case, the value "NR" (Not required) is reported. Note that the information on the immediate parent undertaking is required but it is to be reported in the counterparty record of the head office undertaking of the foreign branch (or special fund).

⁵ This is the counterparty record for a resident debtor, which is itself the head office undertaking with no immediate parent undertaking, or a resident head office undertaking of a debtor with no immediate parent undertaking. A separate counterparty record is not required for the immediate parent undertaking as none exists. In this case, the [Counterparty identifier] is repeated in the [Immediate parent undertaking identifier].

⁶ This is the counterparty record for a resident debtor, which is itself the head office undertaking with an immediate parent undertaking, or a resident head office undertaking of a debtor with an immediate parent undertaking. A separate counterparty record is required for the immediate parent undertaking.

See rule **CPR007**:

"Checks that if the counterparty has an immediate parent undertaking, then a separate counterparty record exists for the counterparty's immediate parent undertaking."

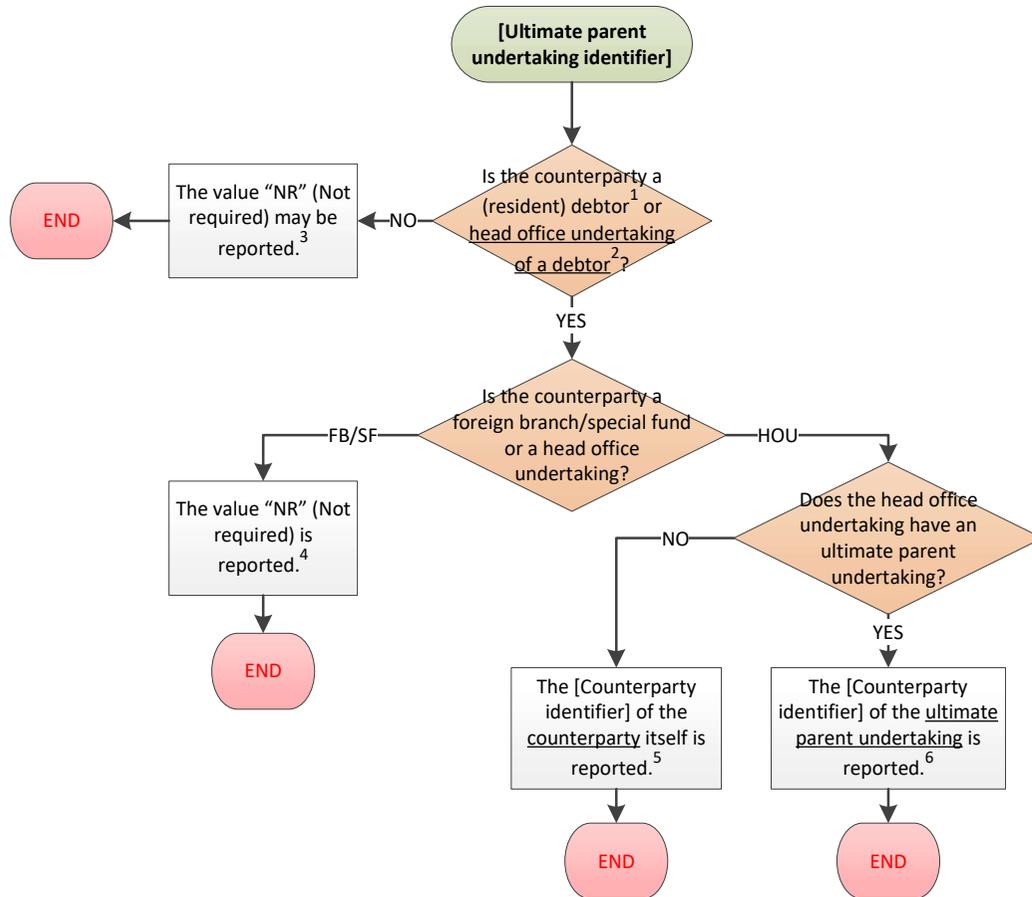
In this case, the [Counterparty identifier] of the immediate parent undertaking is reported in the [Immediate parent undertaking identifier]. The [Counterparty identifier] and the [Immediate parent undertaking identifier] are distinct.

Note that on the separate record for the immediate parent undertaking, the value reported for the attribute [Role: 8. Immediate parent undertaking] is {'true'}.

See rule **CPR088**:

"Checks that if the counterparty is a resident Immediate parent undertaking, then the value reported for the attribute [Role: 8. Immediate parent undertaking] is {'true'}."

Reporting for the attribute [Ultimate parent undertaking identifier]



SCENARIOS

(1) The counterparty is a non-resident debtor. The value 'NR' (Not required) is reported in the attribute [Ultimate parent undertaking identifier].

(2) The counterparty is resident and is a reporting agent, observed agent, creditor, servicer and originator – the counterparty is not a debtor (*post September 2018*). The value "NR" (Not required) is reported in the attribute [Ultimate parent undertaking identifier].

(3) The counterparty is a resident debtor, which is a foreign branch or special fund. The value "NR" (Not required) is reported in the attribute [Ultimate parent undertaking identifier].
A separate counterparty record is required for the head office undertaking, which has no ultimate parent undertaking. In this record, the counterparty identifier is repeated in the attribute [Ultimate parent undertaking identifier].

(4) The counterparty is a resident debtor, which is a head office undertaking (representing the legal entity). The counterparty has an immediate parent undertaking and an ultimate parent undertaking. The counterparty identifier of the ultimate parent is reported in the attribute [Ultimate parent undertaking identifier].
A separate counterparty record is required for both the immediate parent undertaking and ultimate parent undertaking. In both these records, the value "NR" (Not required) is reported in the attribute [Ultimate parent undertaking identifier].

NOTES

¹ The attribute [Ultimate parent undertaking identifier] is **Not required** for counterparties that are *not resident* in a reporting Member State. For counterparties that are *resident*, the attribute [Ultimate parent undertaking identifier] is **Required** for counterparties where the role '5. Debtor – At least one instrument originated at or after 1 September 2018' applies. This attribute is **Not required** for all other roles.

² Note that the concept of ultimate parent undertaking relates only to legal entities. In the case where the counterparty is a resident debtor (post September 2018), which is a foreign branch (or special fund), the information on the ultimate parent undertaking is required, however, it should be reported in the counterparty record of the head office undertaking of the debtor (i.e. the legal entity) and not in the record of the debtor that is the foreign branch (or special fund). In the counterparty record of the debtor that is the foreign branch (or special fund), the value "NR" (Not required) should be reported.

See rule **CPR021**:

"Checks if the attribute [Ultimate parent undertaking identifier] is required based on:

- the residency of the counterparty;
- the roles applied to the counterparty; and
- whether or not the counterparty is a foreign branch or special fund."

³ This is the counterparty record for a non-resident counterparty or a counterparty where the role debtor (post September 2018) or head office undertaking of a debtor (post September 2018) does not apply. A separate counterparty record is not required for the ultimate parent undertaking.

In this case, the information on the ultimate parent undertaking is not required and the value "NR" (Not required) is acceptable. Rule **CPR020** also allows for the reporting agent to report the [Ultimate parent undertaking identifier] if available, even when it is not required.

⁴ This is the counterparty record for a resident debtor (post September 2018), which is a foreign branch (or special fund). If the head office undertaking of the foreign branch (or special fund) has an ultimate parent undertaking, then a separate record is required for the ultimate parent undertaking.

In this case, the value "NR" (Not required) is reported. Note that the information on the ultimate parent undertaking is required but it is to be reported in the counterparty record of the head office undertaking of the foreign branch (or special fund).

⁵ This is the counterparty record for a resident debtor, which is itself the head office undertaking with no ultimate parent undertaking, or a resident head office undertaking of a debtor with no ultimate parent undertaking. A separate counterparty record is not required for the ultimate parent undertaking as none exists. In this case, the [Counterparty identifier] is repeated in the [Ultimate parent undertaking identifier].

⁶ This is the counterparty record for a resident debtor, which is itself the head office undertaking with an ultimate parent undertaking, or a resident head office undertaking of a debtor with an ultimate parent undertaking. A separate counterparty record is required for the ultimate parent undertaking.

See rule **CPR008**:

"Checks that if the counterparty has an ultimate parent undertaking, then a separate counterparty record exists for the counterparty's ultimate parent undertaking."

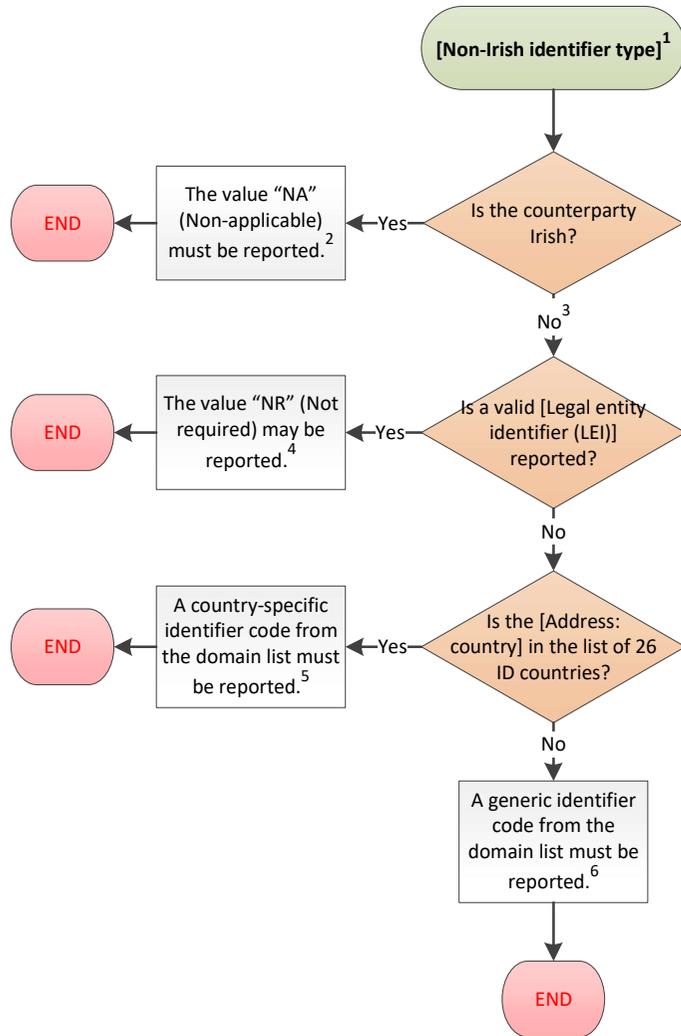
In this case, the [Counterparty identifier] of the ultimate parent undertaking is reported in the [Ultimate parent undertaking identifier]. The [Counterparty identifier] and the [Ultimate parent undertaking identifier] are distinct.

Note that on the separate record for the ultimate parent undertaking, the value reported for the attribute [Role: 9. Ultimate parent undertaking] is {'true'}.

See rule **CPR089**:

"Checks that if the counterparty is a resident ultimate parent undertaking, then the value reported for the attribute [Role: 9. Ultimate parent undertaking] is {'true'}."

Reporting for the attribute [Non-Irish identifier type]



NOTES

¹ The attribute [Non-Irish identifier type] is always **Required**, based on the residency of the counterparty and the roles that apply.

² This attribute is not applicable to Irish counterparties. Where the counterparty is Irish, the value "NA" (Non-applicable) must be reported.

See rule **CPR047**:

"Checks that if the counterparty is Irish, then the [Non-Irish identifier type] is 'NA' (Non-applicable)."

³ If the counterparty is not Irish, then a value from the domain list (other than "NA" (Non-applicable)) must be reported.

See rule **CPR091**:

"Checks that if the counterparty is not Irish, then the [Non-Irish identifier type] is not 'NA' (Non-applicable)."

⁴ For Non-Irish counterparties, if a valid LEI has been reported then the value "NR" (Not required) may be reported for [Non-Irish identifier type].

See rule **CPR084**:

"Checks that if the value reported for the attribute [Non-Irish identifier type] is 'NR' (Not required), then the value reported for the attribute [Legal entity identifier (LEI)] is not 'NA' (Non-applicable)."

Rule **CPR084** also allows for the reporting agent to report the [Non-Irish identifier type], even when a valid LEI has been reported.

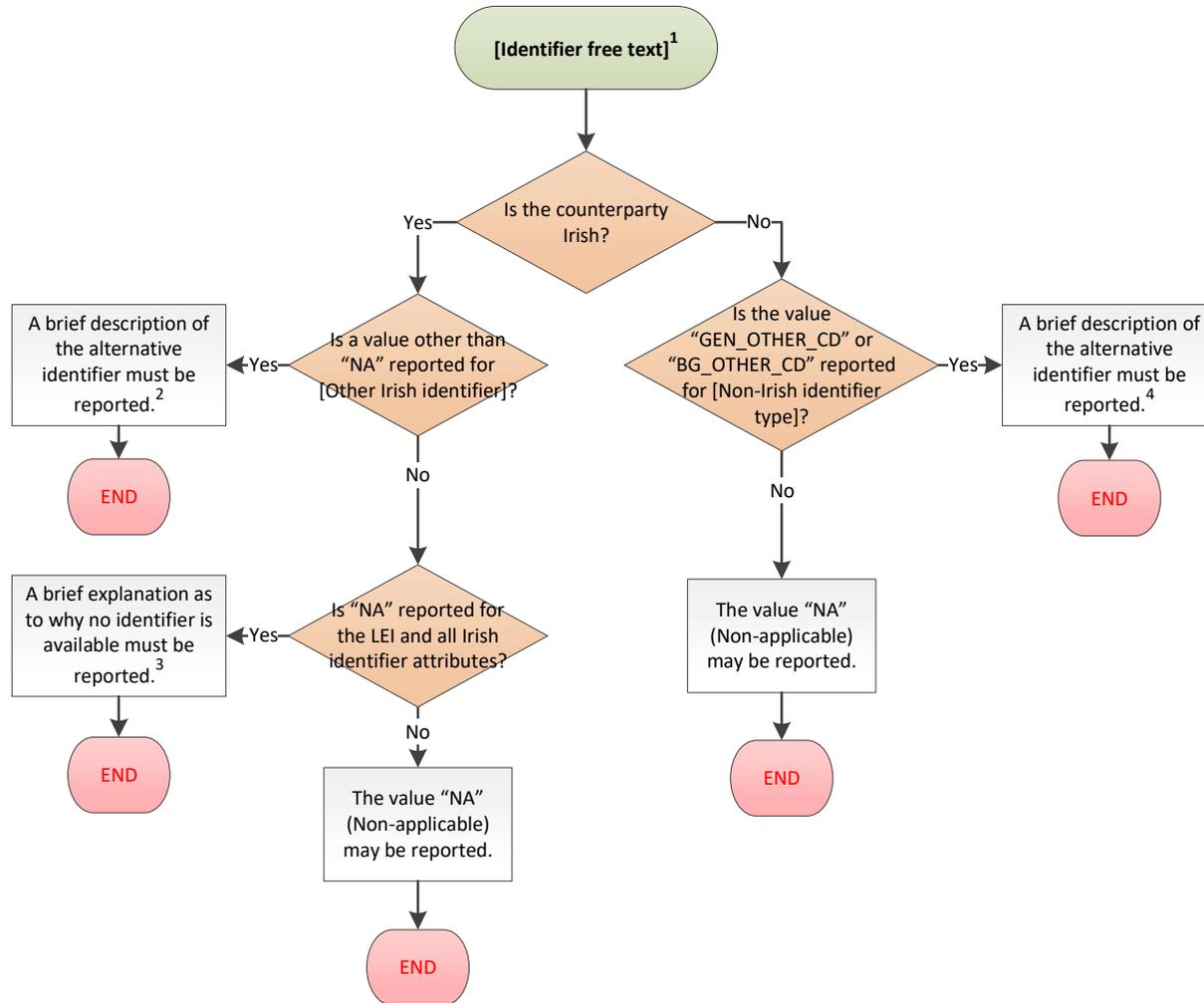
⁵ For non-Irish counterparties, if the reported [Address: country] is one of the 26 countries whose identifier types are listed on the list of national identifiers (other than IE – see AnaCredit Notes on Compilation for table of such countries), then a country-specific identifier code (prefixed with the relevant ISO-3166 country code) from the domain list must be reported.

⁶ For non-Irish counterparties, if the reported [Address: country] is not one of the 26 countries whose identifier types are listed on the list of national identifiers, then a generic identifier code (prefixed with "GEN") from the domain list must be reported (see AnaCredit Notes on Compilation for table of generic identifiers).

See rule **CPR092**:

"Checks that the value reported for the attribute [Non-Irish identifier type] is consistent with the value reported for the attribute [Address: country]."

Reporting for the attribute [Identifier free text]



NOTES

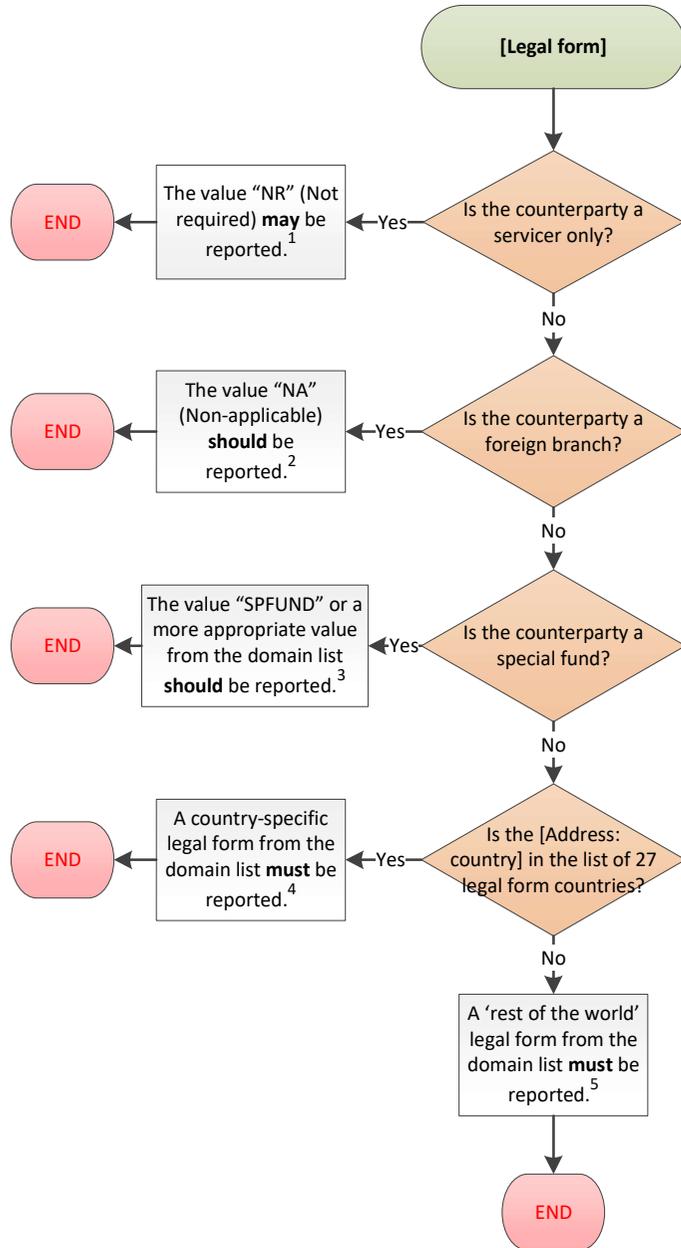
¹ The attribute [Identifier free text] is always **Required**, based on the residency of the counterparty and the roles that apply. For the most part, provided that sufficient identifier information has been provided, the value "NA" (Non-applicable) may be reported for this attribute. However, there are a number of scenarios where a short (free text) description must be reported for this attribute.

² Where the counterparty is Irish and the attribute [Other Irish identifier] is populated with an alternative identifier, i.e. a value other than "NA" (Non-applicable) is reported, then a brief description of this alternative identifier must be reported.

³ Where the counterparty is Irish and the attributes [Legal entity identifier (LEI)], [CRO identifier], [RIAD identifier], [VAT identifier] and [Other Irish identifier] are all reported with a value of "NA" (Non-applicable), then a brief explanation as to why no identifier is available must be reported.

⁴ Where the counterparty is not Irish and the attribute [Non-Irish identifier type] is reported as "GEN_OTHER_CD" (Other (please specify)) or "BG_OTHER_CD" (Other identifier, to be described), then a short (free text) description of the type of code being reported (e.g. "company identification number in the public registry") must be reported.

Reporting for the attribute [Legal form]



NOTES

¹ The attribute [Legal form] is **Not required** for counterparties where the only role that applies is 'Role: 11. Servicer', regardless of residency. This attribute is **Required** for *all* counterparties where any other role applies. See rule **CPR029**:

"Checks if the attribute [Legal form] is required based on:

- the residency of the counterparty; and
- the roles applied to the counterparty."

² This data attribute is applicable only at the legal entity level. In the case of counterparties which are foreign branches, the value "NA" (Non-applicable) should be reported. The information on the legal form is captured in the counterparty reference data of the head office undertaking which represents the legal entity.

³ Although special funds are treated similarly to foreign branches for AnaCredit reporting purposes, a value for the attribute [Legal form] is also reported in the counterparty reference data record of a counterparty which is a special fund. In this case, the value "SPFUND" (special fund) is reported, unless a legal form from the relevant country list is deemed more appropriate in that specific case.

Note that the CBI can identify if a counterparty is a foreign branch or special fund (by comparing the [Counterparty identifier] and the [Head office undertaking identifier]) but the CBI cannot distinguish between the two. Therefore, the CBI cannot verify if a counterparty is specifically a foreign branch or specifically a special fund, and so we are unable to include rules to check this – it is the responsibility of the reporting agents to report this information correctly. However, the CBI does know that the values "NA" and "SPFUND" are only to be used in the case of a foreign branch or special fund (not a head office undertaking).

See rule **CPR093**:

"Checks that is the counterparty is a resident head office undertaking, then the value reported for the [Legal form] cannot be in {'NA', 'SPFUND'}."

⁴ For counterparties which are themselves head office undertakings and where any role other than servicer applies, if the reported [Address: country] is one of the 27 countries whose legal forms are listed on the list of legal forms (including IE – see AnaCredit Notes on Compilation for table of such countries), then a country-specific legal form code (prefixed with the relevant ISO-3166 country code) from the domain list **must** be reported. Alternatively, for counterparties resident in these countries, one of the European legal forms (prefixed with "EU") may be reported.

⁵ For counterparties which are themselves head office undertakings and where any role other than servicer applies, if the reported [Address: country] is not one of the 27 countries whose legal forms are listed on the list of legal forms, then one of the 'rest of the world' legal form codes (prefixed with "RW") from the domain list **must** be reported.

See rule **CPR094**:

"Checks that the value reported for the attribute [Legal form] is consistent with the value reported for the attribute [Address: country]."