

Bank of England PRA

Instructions regarding ISPV reporting templates

General comment:

This ~~Annex~~ section contains additional instructions in relation to the ISPV reporting templates included in ~~Annex II to this Regulation~~ the Forms chapter of the ISPV Part of the PRA Rulebook. The first column of the tables identifies the items to be reported by identifying the cells as presented in the templates.

Where the special purpose vehicle is requested to complement the quantitative reporting with a particular justification, the explanation is not to be submitted within the reporting template, but shall be included within the narrative part of the submission of information by the special purpose vehicle to the ~~supervisory authority~~ PRA.

SPV.01.01 — SPV content of the submission

Cell	Item	Instructions
R0010/C0010	Basic Information	Reported.
R0020/C0010	Balance Sheet	One of the options in the following closed list shall be used: 1—Reported; 9—Not reported (in this case justification is required).
R0030/C0010	Off-balance sheet	One of the options in the following closed list shall be used: 1—Reported; 2—Not reported o/a no off-balance sheet items; 9—Not reported other reason (in this case justification is required).
R0040/C0010	Risks assumed	One of the options in the following closed list shall be used: 1—Reported; 9—Not reported (in this case justification is required).

Bank of England PRA

R0050/C0010	Debt or other financing mechanism	One of the options in the following closed list shall be used: 1—Reported; 9—Not reported (in this case justification is required).
-------------	-----------------------------------	---

SPV.01.02 — SPV basic information

Cell	Item	Instructions
R0010/C0010	Name of reporting special purpose vehicle	Name of special purpose vehicle submitting the report to the supervisory authority.
R0020/C0010	Identification code	Identification of the special purpose vehicle using the following priority: — Legal Entity Identifier (LEI); — Identification code used in the local market, attributed by national supervisory authority.
R0030/C0010	Type of code	Identification of the code used in item 'Identification code'. One of the options in the following closed list shall be used: 1 — LEI 2 — Local code
R0040/C0010	Home-country of the special purpose vehicle	ISO 3166-1 alpha-2 code of the country where the special purpose vehicle has been authorised.
R0050/C0010	Reporting date	ISO 8601 (yyyy-mm-dd) code of the date when the report to the supervisory authority is made.
R0060/C0010	Reference date	ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period.

Bank of England PRA

R0070/C0010	Currency used for reporting	ISO 4217 alphabetic code of the currency of the monetary amounts used in each report.
R0080/C0010	Risks assumed through separate arrangements	Identify the number of separate risk arrangements that a SPV may have received authorisation to assume under terms and conditions as set by its supervisory authority.
R0090/C0010	Compliance with fully funded requirement throughout the period	To state whether fully-funded requirement was maintained between two reporting periods. The following closed list shall be used: 1 — Compliance with fully-funded 2 — Non-compliance with fully-funded

SPV.02.01 — SPV balance sheet

Cell	Item	Instructions
R0010/C0010	Deposits and loans claims	Value of the deposits and loan claims according to Article 75 of the Directive 2009/138/EC <u>the Valuation Part of the PRA Rulebook</u> . This item shall include: — All deposits — Loans granted by the SPV — Cash
R0020/C0010	Securitised loans	Value of the securitised loans acquired by the special purpose vehicle according to Article 75 of Directive 2009/138/EC <u>the Valuation Part of the PRA Rulebook</u> .
R0030/C0010	Debt securities	Value of holdings of debt securities according to Article 75 of Directive 2009/138/EC <u>the Valuation Part of the PRA Rulebook</u> . It includes subordinated debt in the form of debt securities.
R0040/C0010	Other securitised assets	Value of other securitised assets not included in items 'Securitized loans' (C0010/R0020) or 'Debt securities'

Bank of England PRA

		(C0010/R0030) according to Article 75 of Directive 2009/138/EC <u>the Valuation Part of the PRA Rulebook.</u>
R0050/C0010	Equity and collective investment units	Value of equity and collective investment units held according to Article 75 of Directive 2009/138/EC <u>the Valuation Part of the PRA Rulebook.</u>
R0060/C0010	Financial derivatives	Value of financial derivatives with positive value according to Article 75 of Directive 2009/138/EC <u>the Valuation Part of the PRA Rulebook.</u>
R0070/C0010	Non-financial assets (including fixed assets)	Value of tangible and intangible assets, other than financial assets according to Article 75 of Directive 2009/138/EC <u>the Valuation Part of the PRA Rulebook.</u>
R0080/C0010	Total of other material classes of assets	Total amount of other material classes of assets.
R0090/C0010	Remaining assets	Value of all the others assets, not covered by the previous items according to Article 75 of Directive 2009/138/EC <u>the Valuation Part of the PRA Rulebook.</u>
R0100/C0010	Total assets	Total value of the assets of the special purpose vehicle.
R0110/C0010	Loans and deposits received	Value owed to creditors by the special purpose vehicle, other than those arising from the issue of negotiable securities.
R0120/C0010	Debt securities issued	Value of the securities issued by the special purpose vehicle, other than equity according to Article 75 of Directive 2009/138/EC <u>the Valuation Part of the PRA Rulebook.</u>
R0130/C0010	Financial derivatives	Value of financial derivatives with negative value according to Article 75 of Directive 2009/138/EC <u>the Valuation Part of the PRA Rulebook.</u>
R0140/C0010	Total of other material classes of liabilities	Total amount of other material classes of liabilities.

Bank of England PRA

R0150/C0010	Remaining liabilities	Value of all the others liabilities, not covered by the previous items according to Article 75 of the Directive 2009/138/EC <u>the Valuation Part of the PRA Rulebook</u> .
R0160/C0010	Total Liabilities	Total of the liabilities of the special purpose vehicle.
R0170/C0010	Total Equity	Total of the equity of the special purpose vehicle.
R0180/C0020	Other material classes of assets 1	Description of the material class of assets. Identify as many other material classes as needed to give a clear view of the nature of the material assets of the special purpose vehicle.
R0180/C0010	Other material classes of assets 1 — Value	Value of each material class of assets.
R0190/C0020	Other material classes of liabilities 1	Description of the material class of liabilities. Identify as many other material classes as needed to give a clear view of the nature of the material liabilities of the special purpose vehicle.
R0190/C0010	Other material classes of liabilities 1 — Value	Value of each material class of liabilities.
R0200/C0020	Equity (Material items)	Description of the material equity items. To be decided by each special purpose vehicle considering the nature of material items held by the reporting special purpose vehicle and to be kept consistent over reporting periods.
R0200/C0010	Equity item 1	Value of each equity item reported according to Article 75 of the Directive 2009/138/EC <u>the Valuation Part of the PRA Rulebook</u> .

SPV.02.02 — SPV off-balance sheet

Cell	Item	Instructions
------	------	--------------

Bank of England PRA

R0010/C0010	Guarantees received by the special purpose vehicle directly	Accounting value of the guarantees received by the special purpose vehicle directly.
R0020/C0010	Collateral held	Accounting value of the collaterals held.
R0030/C0010	Total of other off-balance sheet items	Accounting value of each other off-balance sheet items reported.
R0040/C0010	Collateral pledged	Accounting value of Collaterals pledged.
R0050/C0010	Total of other off-balance sheet obligations	Accounting value of each other off-balance sheet obligations reported.
R0060/C0020	Off-balance sheet item 1	Description of each other off-balance sheet item. The special purpose vehicle shall report as many different items as needed.
R0060/C0010	Off-balance sheet item 1 — Accounting Value	Accounting value of each other off-balance sheet items reported.
R0070/C0020	Off-balance sheet obligation 1	Description of each other off-balance sheet obligation. The special purpose vehicle shall report as many different items as needed.
R0070/C0010	Off-balance sheet obligation 1 — Accounting value	Accounting value of each other off-balance sheet obligations reported.

SPV.03.01 — SPV risks assumed

Cell	Item	Instructions
R0010/C0070	Total — Aggregate maximum risk exposure per arrangement	Total of the special purpose vehicle's aggregate maximum risk exposure C0070/R0010 = Sum (C0070/R0020)

Bank of England PRA

R0010/C0080	Total — Assets held for separable risk	Value of the total assets held SPV.03.01 C0080/R0010 = Sum (C0080/R0020) = SPV.02.01.C0010/R0100
R0020/C0010	Arrangement	Where multi-arrangement special purpose vehicles are involved, information shall be provided for each separate arrangement (each separable risk assumed). This item identifies the risk arrangement code. If the supervisory authority attributes a code, that code shall be used. If not, the special purpose vehicle shall attribute a code that shall be kept consistent over the reporting years and shall not be reused. The number of lines reported shall be the same as the number identified in SPV.01.02.C0010/R0080
R0020/C0020	Date of issuance	ISO 8601 (yyyy-mm-dd) code of the issuance date for each separable risk arrangement.
R0020/C0030	Issues/uses commenced prior to implementation of Directive 2009/138/EC <u>31 December 2015</u>	Identification if arrangement entered before 31 December 2015. The following closed list shall be used: 1 — Prior to 31 December 2015 2 — After 31 December 2015
R0020/C0040	Name of cedant	Name of the insurance or reinsurance undertaking transferring risks to the special purpose vehicle.
R0020/C0050	Cedant code	Identification code of the cedant using the following priority, if existent: — Legal Entity Identifier (LEI); — Specific code. Specific code: — For EEA (re) insurance undertakings: identification code used in the local market, attributed by the undertaking's supervisory authority; — For non-EEA undertakings and non-regulated undertakings, identification code provided by the special purpose vehicle. When allocating an

Bank of England PRA

		<p>identification code to each non-EEA or non-regulated undertaking, it shall comply with the following format in a consistent manner:</p> <p><i>identification code of the undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</i></p>
R0020/C0060	Type of code	<p>Identification of the code used in the item 'Cedant code' (C0050). One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p>2 — Specific code</p>
R0020/C0070	Aggregate maximum risk exposure per arrangement	Value per arrangement of the aggregate maximum risk exposure.
R0020/C0080	Assets held for separable risk	Value of the total assets held per arrangement.
R0020/C0090	Compliance with the fully funded requirement for the arrangement throughout the reporting period	<p>To state whether fully-funded requirement was maintained between two reporting periods. The following closed list shall be used:</p> <p>1 — Compliance with fully-funded</p> <p>2 — Non-compliance with fully-funded</p>
R0020/C0100	Duration	Value of the remaining duration of the arrangement in months.

SPV.03.02 — SPV debt or other financing mechanism

Cell	Item	Instructions
R0010/C0030	Total — Amount of debt or other financing mechanism issued for arrangement	<p>Value of the total debt securities issued</p> <p>SPV.03.02.C0030/R0010 = Sum (C0030/R0020) = SPV.02.01.C0010/R0120</p>

Bank of England PRA

R0020/C0010	Arrangement	<p>Where multi-arrangement special purpose vehicles are involved, information shall be provided for each separate arrangement (each separable risk assumed). This item identifies the risk arrangement code.</p> <p>If the supervisory authority attributes a code, that code shall be used. If not, special purpose vehicle shall attribute a code that shall be kept consistent over the reporting years and shall not be reused.</p> <p>The number of lines reported shall be the same as the number identified in SPV.01.02.C0010/R0080.</p>
R0020/C0020	Debt or other financing mechanism 1	<p>Description of the debt or other financing mechanism issued for arrangement, including the transaction reference.</p> <p>As many lines as needed shall be used per arrangement to report each debt security issued.</p>
R0020/C0030	Amount of the debt or other financing mechanism issued for arrangement	Value of each debt issuance or each other financing mechanism.

Draft for consultation