COMMISSION de SURVEILLANCE
du SECTEUR FINANCIER

In case of discrepancies between the French and the English text, the French text shall prevail

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Luxembourg, 12 March 2008

To all persons and undertakings concerned

CIRCULAR CSSF 08/344

<u>Re</u>: **Provisions relating to the transmission of reporting files to the CSSF**

Ladies and Gentlemen,

This circular follows Circular CSSF 08/334 and aims to provide:
1. information in relation to the cessation of the reporting transmission channel LIBRAC set up by Circular IML 97/135 ("Transmission of supervisory data and statistics by telecommunications media");
2. technical details in relation to the information to be provided when using the new transmission channels:
   - TAF/MIFID reporting,
   - prudential financial reporting,
   - prudential reporting on capital adequacy
   - special enquiries (ESP).

In this circular the following definitions shall apply:
- <u>new transmission channels</u>: channels authorised by the CSSF for the transmission of periodic information and special enquiries (ESP). These channels are currently E-file and SOFiE;
- <u>prudential financial reporting</u>: tables B 1.1, B 1.2, B 1.5, B 1.6, B 2.1, B 2.4, B 2.5, B 6.1, B 6.2, B 6.6, B 6.7 effective since 1 January 2008 (XBRL - FINREP format), except for tables B 2.3 and B 6.3 (EDIFACT format).
- <u>prudential reporting on capital adequacy</u>: tables B 1.4 and B 6.4 effective since 1 January 2008 (XBRL - COREP format):

- former schemes for prudential financial reporting and prudential reporting on capital adequacy: tables B 1.1, B 1.2, B 1.4, B 1.5, B 2.1, B 2.3, B 2.4, B 6.1, B 6.2, B 6.3, B 6.4, E 1.1 and E 2.1 effective until 31 December 2007 (EDIFACT format).

1) Cessation of the transmission channel LIBRAC

Due to the imminent cessation of the transmission channel LIBRAC, please find the dispatch dates in relation to the setting-up of the new transmission channels applicable for the reportings for the CSSF in the table below.

Reporting	LIBRAC	New transmission channels
TAF/MIFID reporting	until the end of the transition period (former format)	since 1 November 2007 (TAF/MIFID format)
Prudential financial reporting (XBRL FINREP – format) (except for tables B 2.3 and B 6.3)	n/a	since 1 February 2008
Prudential reporting on capital adequacy (XBRL COREP - format)	n/a	as of 1 April 2008
Tables B 2.3, B 6.3 and B 4.4 (EDIFACT format)	until 30 April 2008	as of 1 May 2008
ESP (Special enquiries)	until 30 April 2008	as of 1 May 2008 [*]
Former schemes for prudential financial reporting and prudential reporting on capital adequacy, including the final versions (EDIFACT format)	until the cessation of Librac (30 September 2008)	n/a [**]

[*] *Special enquiry ESE (Commitments in the sector of telecommunication, media and technologies, Commitments in the sector of aviation, tourism and leisure and insurance) to be transmitted by some credit institutions for the 1ˢᵗ quarter of 2008 must be sent via LIBRAC and in accordance with the rules defined in circular letter of 5 December 2002 on the transmission mode of specific enquiries data (even if it arrives after 1 May).*

[**] *The migration of the tables' layouts to the new channels is not foreseen (except for tables B 2.3, B 6.3 and B. 4.4). The reporting entities must therefore keep their Librac system operational until the last dispatches have been made.*

2) Encryption type to be used for the transmission of reportings to the CSSF

The introduction to Circular CSSF 08/334 on encryption specifications points to the setting-up of a security concept based on End-to-end encryption between the reporting entity and the regulator which goes further than the encryption concept inside the channels offered by the channel operators.

The table below summarizes the deadlines for the setting-up of End-to-end encryption for the transmission of reportings to the CSSF.

Reporting	Encryption in the new transmission channels	Applicable at the latest
TAF/MIFID reporting	End-to-end (according to Circular 08/334)	1.5.2008
Prudential financial reporting (XBRL FINREP - format) (except for tables B 2.3 and B 6.3)	End-to-end (according to Circular 08/334)	1.5.2008
Prudential reporting on capital adequacy (XBRL COREP - format)	End-to-end (according to Circular 08/334)	1.5.2008
Tables B 2.3, B 6.3 and B 4.4 (EDIFACT format)	End-to-end (according to Circular 08/334)	1.5.2008
ESP (Special enquiries)	End-to-end (according to Circular 08/334)	1.5.2008
Former schemes for prudential financial reporting and prudential reporting on capital adequacy, including the final versions (EDIFACT format)	n/a	n/a

3) Applicable file names

The file names of the tables being part of TAF/MIFID reporting, prudential financial reporting and prudential reporting on capital adequacy, are defined in the relevant Schedule of Conditions. The names of the tables to be transmitted in EDIFACT format remain unchanged.

However, the migration of the transmission of special enquiries (ESP) to the new transmission channels involves a change in the file names. The former name format (ESPTAB_Bnnnn_yymm.xls), applicable in LIBRAC, must be replaced (at the moment of the migration to the new channels) by the following format:

TYRDIR-ENNNN-YYYY-MM-TAB.ext

Meaning:

Code	Meaning	Structure	Authorised values
TYR	Reporting type	Char(3)	Constant "ESP"
DIR	Direction	Char(3)	"REP" for Report → file towards CSSF "FBR" for Feedback → acknowledgment receipt file
E	Entity type	Char(1)	Usual types of entities, e.g. "B" for Bank, "P" for PFS, "I" for IT PFS, "S" for Management company, "K" for Sicar, "l" for legal person not supervised by the CSSF Currently, only "B" is being used.
NNNN	Identification number	Number(4)	0001…9999
YYYY	Year	Number(4)	Year
MM	Month	Number(2)	Month
TAB	Table	Char(3)	Any sequence of 3 characters for the type ESP, e.g. "XYZ"
.ext	Extension	Char(4)	For 'REP' files: depends on the specific enquiry; generally '.xls' For 'FBR' files: '.xml'

Example: ESPREP-E0999-2007-12-ESE.xls

From the moment the special enquiries (ESP) pass through the new transmission channels, those to be sent in Excel 2003 format (.xls) may also be sent in Excel 2007 format (.xlsx).

4) Return files

For the reportings mentioned in 1), there are now two types of return files:

- acknowledgements of receipt (FBR – FeedBack Reception) in XML format

These files provide the CSSF with the results of the file reception and decryption process. They will be returned for any mentioned type of reporting and will be sent when the reporting entity migrates to the End-to-end encryption architecture (according to Circular 08/334).

- application return files (FDB – FeeDBack Application) in a format defined by the application processing this reporting

These files provide the results of the processing application of reported files. Currently, only the TAF system creates an FDB return file.

FBR files and FDB files are both encrypted and signed according to the standards stated in Circular CSSF 08/334.

5) Reportings with two recipients

It should be borne in mind that the tables 'B', 'S' and 'O' are to be reported twice to the BCL and to the CSSF.

6) Others

This circular repeals the circular letter of 5 December 2002 on the transmission format of specific enquiries data and enters into force on 1 July 2008.

Yours sincerely,

Commission de Surveillance du Secteur Financier

Simone DELCOURT   Arthur PHILIPPE   Jean-Nicolas SCHAUS
Director   Director   Director General