



# Financial Sector (Collection of Data) (reporting standard) determination No. 7 of 2019

## Reporting Standard ARS 720.5 ABS/RBA Equity Securities Held

### *Financial Sector (Collection of Data) Act 2001*

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I, Alison Bliss, delegate of APRA, under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001* (the Act) DETERMINE Reporting Standard ARS 720.5 ABS/RBA Equity Securities Held, in the form set out in the Schedule, which applies to the financial sector entities to the extent provided in paragraph 4 of the reporting standard.

Under section 15 of the Act, I DECLARE that the reporting standard shall begin to apply to those financial sector entities on 8 February 2019.

This instrument commences on 8 February 2019.

Dated: 1 February 2019

Alison Bliss  
General Manager  
Data Analytics Division

### **Interpretation**

In this Determination:

*APRA* means the Australian Prudential Regulation Authority.

*financial sector entity* has the meaning given by section 5 of the Act.

## **Schedule**

*Reporting Standard ARS 720.5 ABS/RBA Equity Securities Held* comprises the document commencing on the following page.



# Reporting Standard ARS 720.5

## ABS/RBA Equity Securities Held

### Objective of this Reporting Standard

This Reporting Standard outlines the requirements for the provision of information to APRA relating to an authorised deposit-taking institution's or registered financial corporation's equity securities held.

It includes *Reporting Form ARF 720.5 ABS/RBA Equity Securities Held* and the associated specific instructions.

#### Authority

1. This Reporting Standard is made under section 13 of the *Financial Sector (Collection of Data) Act 2001*.

#### Purpose

2. Information collected by *Reporting Form ARF 720.5 ABS/RBA Equity Securities Held* (ARF 720.5) is used by the **ABS** and **RBA** for various purposes, including the compilation of Australia's National Accounts. This information may also be used by **APRA** for prudential and publication purposes.
3. This Reporting Standard is an Economic and Financial Statistics (EFS) Reporting Standard for the purposes of *Reporting Standard ARS 701.0 ABS/RBA Definitions for the EFS Collection* (ARS 701.0).

#### Application and commencement

4. This Reporting Standard applies to an **authorised deposit-taking institution (ADI)** or **registered financial corporation (RFC)** as set out in the table below, where total assets' are measured by the value reported in item 13 (column 1) on *Reporting Form ARF 720.0A ABS/RBA Statement of Financial Position (Standard)* (ARF 720.0A).

Class of financial institution	Applicable
<i>ADI Reporting Category A</i>	No
<i>ADI Reporting Category B</i>	Yes
<i>RFCs</i>	Yes if total assets $\geq$ \$500m

5. *APRA* may from time to time determine that a threshold, or a higher threshold than that specified in paragraph 4 of this Reporting Standard, will apply to a particular *ADI* or *RFC*. If *APRA* does so, it will notify the *ADI* or *RFC* concerned in writing.
6. This Reporting Standard applies for *reporting periods* ending on or after 31 March 2019.

### Information required

7. An *ADI* or *RFC* to which this Reporting Standard applies must provide *APRA* with the information required by this Reporting Standard for each reporting period on a *domestic books* consolidation.

### Method of submission

8. The information required by this Reporting Standard must be given to *APRA* in electronic format, using the ‘Direct to *APRA*’ application or by a method (i.e. a web-based solution) notified by *APRA*, in writing, prior to submission.

*Note:* the Direct to *APRA* application software (also known as D2A) may be obtained from *APRA*.

### Reporting periods and due dates

9. The information required by this Reporting Standard must be provided by an *ADI* or *RFC* to which this Reporting Standard applies under paragraphs 4 or 5:
  - (a) in respect of each quarter ended 31 March, 30 June, 30 September and 31 December.
10. The information required by this Reporting Standard must be provided to *APRA* within 28 calendar days after the end of the *reporting period* to which the information relates.<sup>1</sup>
11. *APRA* may, by notice in writing, change the *reporting periods*, or specified *reporting periods*, for a particular *ADI* or *RFC*, to require it to provide the information required by this Reporting Standard more frequently, or less frequently, having regard to:
  - (a) the particular circumstances of the *ADI* or *RFC*; and
  - (b) the extent to which the information is required for the purposes of the *ABS* or *RBA*.
12. *APRA* may grant an *ADI* or *RFC* an extension of a *due date*, in writing, in which case the new *due date* for the provision of the information will be the date on the notice of extension.

### Quality control

13. All information provided by an *ADI* or *RFC* under this Reporting Standard must be the product of systems, processes and controls that have been reviewed and tested by the external auditor of the *ADI* or *RFC* as set out in *Prudential Standard APS 310 Audit*

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<sup>1</sup> To avoid doubt, if the *due date* for a particular *reporting period* falls on a day other than a usual business day, an *ADI* or *RFC* is nonetheless required to submit the information required no later than the *due date*.

and Related Matters for **ADIs** or Reporting Standard RRS 710.0 ABS/RBA Audit Requirements for Registered Financial Corporations for **RFCs**. Relevant standards and guidance statements issued by the Auditing and Assurance Standards Board provide information on the scope and nature of the review and testing required from external auditors. This review and testing must be done on an annual basis or more frequently if required by the external auditor to enable the external auditor to form an opinion on the accuracy and reliability of the information provided by an **ADI** or **RFC** under this Reporting Standard.

14. All information provided by an **ADI** or **RFC** under this Reporting Standard must be subject to systems, processes and controls developed by the **ADI** or **RFC** for the internal review and authorisation of that information. These systems, processes and controls are to assure the completeness and reliability of the information provided.

### Authorisation

15. When an officer or agent of an **ADI** or **RFC** submits information under this Reporting Standard and uses the D2A application, or other method notified by **APRA**, it will be necessary for the officer or agent to digitally sign the relevant information using a digital certificate or other digital identity credential acceptable to **APRA**.

### Minor alterations to forms and instructions

16. **APRA** may make minor variations to:
  - (a) a form that is part of this Reporting Standard, and the instructions to such a form, to correct technical, programming or logical errors, inconsistencies or anomalies; or
  - (b) the instructions to a form, to clarify their application to the formwithout changing any substantive requirement in the form or instructions.
17. If **APRA** makes such a variation it must notify in writing each **ADI** or **RFC** that is required to report under this Reporting Standard.

### Interpretation

18. Terms that are defined in ARS 701.0 appear in bold and italics in this Reporting Standard.
19. In this Reporting Standard:

**due date** means the last day of the 28 calendar days provided for in paragraph 10 or, if applicable, the date on a notice of extension given under paragraph 12.

**reporting period** means a quarter ended 31 March, 30 June, 30 September or 31 December as provided for in paragraph 9 or, if applicable, the date on a notice given under paragraph 11.

20. Unless the contrary intention appears, any reference to an Act, Prudential Standard, Reporting Standard, Australian Accounting or Auditing Standard is a reference to the instrument as in force or existing from time to time.

## ARF\_720\_5: ABS/RBA Equity Securities Held

<b>Australian Business Number</b>	<b>Institution Name</b>
<b>Reporting Period</b>	<b>Scale Factor</b>
Quarterly	
<b>Reporting Consolidation</b>	
Domestic	

	Market value (1)
<b>1. Total equity securities listed on the ASX and issued by residents</b>	
1.1 <i>of which:</i> Issued by related parties	
1.2 <i>of which:</i> Preference shares	
1.3 Community service organisations	
1.4 Non-financial businesses	
1.4.1 Private non-financial investment funds	
1.4.2 Other private non-financial corporations	
1.5 Financial institutions	
1.5.1 ADIs	
1.5.2 Registered financial corporations	
1.5.3 Life insurance corporations	
1.5.4 Other insurance corporations	
1.5.5 Financial auxiliaries	
1.5.6 Securitisers	
1.5.7 Money-market investment funds	
1.5.8 Non-money-market financial investment funds	
1.5.9 Other financial institutions	
<b>2 Total equity securities not listed on the ASX and issued by residents</b>	
2.1 <i>of which:</i> Issued by related parties	
2.2 <i>of which:</i> Preference shares	
2.3 Community service organisations	
2.4 Non-financial businesses	
2.4.1 Private non-financial investment funds	
2.4.2 Other private non-financial corporations	
2.5 Financial institutions	
2.5.1 ADIs	
2.5.2 Registered financial corporations	
2.5.3 Life insurance corporations	
2.5.4 Other insurance corporations	
2.5.5 Financial auxiliaries	

- 2.5.6 Securitisers
- 2.5.7 Money-market investment funds
- 2.5.8 Non-money-market financial investment funds
- 2.5.9 Other financial institutions


**3 Total equity securities issued by non-residents**

- 3.1 *of which:* Issued by related parties
- 3.2 *of which:* Preference shares




# Reporting Form ARF 720.5

## ABS/RBA Equity Securities Held

### Instructions

These instructions assist completion of *Reporting Form ARF 720.5 ABS/RBA Equity Securities Held* (ARF 720.5). ARF 720.5 collects information relating to *equity securities* held by *ADIs* and *RFCs*.

Information reported in ARF 720.5 is required primarily for purposes of the *ABS* and the *RBA*. Items on ARF 720.5 are required for various purposes, including the compilation of Australia's National Accounts. Information reported in ARF 720.5 may also be used by *APRA* for prudential and publication purposes.

### Reporting level

ARF 720.5 must be completed for each *ADI* and *RFC* to which this Reporting Standard applies under paragraphs 4 or 5.

### Reporting basis and unit of measurement

These instructions specify the reporting basis and unit of measurement that applies to each item.

Items on ARF 720.5 must be reported as at the end of the *reporting period*.

For reporting purposes, unless specified otherwise, enter data as a positive number.

### Counterparties

Include *equity securities* issued by *related parties* and *non-related parties*. Note that this treatment differs from *Reporting Form ARF 720.0A ABS/RBA Statement of Financial Position (Standard)* (ARF 720.0A) where *equity securities* issued by *related parties* are reported separately.

Data for *resident* and *non-resident* issuers are collected separately. Note that this treatment differs from ARF 720.0A where *equity securities* issued by *non-residents* are not separately identified.

### Values

Report closing balances at market prices effective at the reference date. Where denominated in foreign currency, convert *market values* in foreign to AUD at the spot rate effective as at the reference date. This valuation approach for *equity securities* on the ARF 720.5 may differ from the Australian Accounting Standards and ARF 720.0A depending on the classification of these assets in your institution's statutory accounts.

Report items on ARF 720.5 adjusted for the value of *short-sold positions*. That is, report the value of securities held less the value of securities short-sold. Do not include unsettled trades.

Report items on ARF 720.5 as whole dollars.

## Standard Business Reporting (SBR)

Report items on ARF 720.5 with accounting type of debit (assets). The accounting type (i.e. credit or debit) applies to all monetary items and represents the natural accounting treatment of the item collected.

## Specific instructions

Terms highlighted in *bold italics* are defined in ARS 701.0.

All derived fields in the form are shaded in grey and are explained in words as a mathematical expression in these instructions.

Examples included under 'Include' and 'Exclude' must not be taken as an exhaustive list of items to be included or excluded.

### 1. Total equity securities listed on the ASX and issued by residents

Item 1 collects information about on the value of *equity securities* held by the *ADI* or *RFC* that were issued by *resident* entities and listed on the Australian Securities Exchange (ASX), by the counterparty of the issuer.

Report all *equity securities*, including *securities held for trading* and *securities not held for trading*, in *resident* entities listed on the ASX.

Exclude *equity securities* issued by *non-residents*. Note that this treatment differs from ARF 720.0A where *equity securities* issued by *non-residents* are not separately identified.

<b>Column 1</b>	Report the <i>market value</i> .
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<b>Item 1</b>	Report <i>equity securities</i> held that are listed on the ASX and were issued by <i>residents</i> . Item 1 is a derived item. Report the value of total <i>equity securities</i> held in item 1 as the sum of item 1.3, item 1.4 and item 1.5.
<b>Item 1.1</b>	Of the amount reported in item 1, report the value issued by <i>residents</i> that are <i>related parties</i> .
<b>Item 1.2</b>	Of the amount reported in item 1, report the value of <i>preference shares</i> .
<b>Item 1.3</b>	Report <i>equity securities</i> held that were issued by <i>resident community service organisations</i> .
<b>Item 1.4</b>	Report <i>equity securities</i> held that were issued by <i>resident non-financial businesses</i> . Item 1.4 is a derived item. Report the value of <i>equity securities</i> held in item 1.4 as the sum of item 1.4.1 and item 1.4.2.
<b>Item 1.4.1</b>	Report <i>equity securities</i> held that were issued by <i>resident private non-</i>

	<i>financial investment funds.</i>
<b>Item 1.4.2</b>	Report <i>equity securities</i> held that were issued by <i>resident other private non-financial corporations.</i>
<b>Item 1.5</b>	Report <i>equity securities</i> held that were issued by <i>resident financial institutions.</i>
<b>Item 1.5.1</b>	Report <i>equity securities</i> held that were issued by <i>resident ADIs.</i>
<b>Item 1.5.2</b>	Report <i>equity securities</i> held that were issued by <i>resident registered financial corporations.</i>
<b>Item 1.5.3</b>	Report <i>equity securities</i> held that were issued by <i>resident life insurance corporations.</i>
<b>Item 1.5.4</b>	Report <i>equity securities</i> held that were issued by <i>resident other insurance corporations.</i>
<b>Item 1.5.5</b>	Report <i>equity securities</i> held that were issued by <i>resident financial auxiliaries.</i>
<b>Item 1.5.6</b>	Report <i>equity securities</i> held that were issued by <i>resident securitisers.</i>
<b>Item 1.5.7</b>	Report <i>equity securities</i> held that were issued by <i>resident money-market investment funds.</i>
<b>Item 1.5.8</b>	Report <i>equity securities</i> held that were issued by <i>resident non-money-market financial investment funds.</i>
<b>Item 1.5.9</b>	Report <i>equity securities</i> held that were issued by <i>resident financial institutions</i> other than those reported in items 1.5.1 to 1.5.8. Include: <ul style="list-style-type: none"> <li>• <i>self-managed superannuation funds;</i></li> <li>• <i>other superannuation funds; and</i></li> <li>• <i>financial institution n.e.c.</i></li> </ul> Item 1.5.9 is a derived item. Report the value of <i>equity securities</i> held in item 1.5.9 as item 1.5 less the sum of items 1.5.1 to 1.5.8 inclusive.

## 2. Total equity securities not listed on the ASX and issued by residents

Item 2 collects information on the value of *equity securities* held by the *ADI* or *RFC* that were issued by *resident* entities and not listed on the Australian Securities Exchange (ASX), by the counterparty of the issuer.

Report all *equity securities*, including *securities held for trading* and *securities not held for trading*, in *resident* entities that are not listed on the ASX.

Exclude *equity securities* issued by *non-residents*. Note that this treatment differs from the ARF 720.0A where *equity securities* issued by *non-residents* are not separately identified.

<b>Column 1</b>	Report the <i>market value.</i>
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<b>Item 2</b>	Report <i>equity securities</i> held that are not listed on the ASX and were issued by <i>residents</i> .  Item 2 is a derived item. Report the value of total <i>equity securities</i> held in item 2 as the sum of items 2.3, 2.4 and 2.5.
<b>Item 2.1</b>	Of the amount reported in item 2, report the value issued by <i>residents</i> that are <i>related parties</i> .
<b>Item 2.2</b>	Of the amount reported in item 2, report the value of <i>preference shares</i> .
<b>Item 2.3</b>	Report <i>equity securities</i> held that were issued by <i>resident community service organisations</i> .
<b>Item 2.4</b>	Report <i>equity securities</i> held that were issued by <i>resident non-financial businesses</i> .  Item 2.4 is a derived item. Report the value of <i>equity securities</i> held in item 2.4 as the sum of item 2.4.1 and item 2.4.2.
<b>Item 2.4.1</b>	Report <i>equity securities</i> held that were issued by <i>resident private non-financial investment funds</i> .
<b>Item 2.4.2</b>	Report <i>equity securities</i> held that were issued by <i>resident other private non-financial corporations</i> .
<b>Item 2.5</b>	Report <i>equity securities</i> held that were issued by <i>resident financial institutions</i> .
<b>Item 2.5.1</b>	Report <i>equity securities</i> held that were issued by <i>resident ADIs</i> .
<b>Item 2.5.2</b>	Report <i>equity securities</i> held that were issued by <i>resident registered financial corporations</i> .
<b>Item 2.5.3</b>	Report <i>equity securities</i> held that were issued by <i>resident life insurance corporations</i> .
<b>Item 2.5.4</b>	Report <i>equity securities</i> held that were issued by <i>resident other insurance corporations</i> .
<b>Item 2.5.5</b>	Report <i>equity securities</i> held that were issued by <i>resident financial auxiliaries</i> .
<b>Item 2.5.6</b>	Report <i>equity securities</i> held that were issued by <i>resident securitisers</i> .
<b>Item 2.5.7</b>	Report <i>equity securities</i> held that were issued by <i>resident money-market investment funds</i> .
<b>Item 2.5.8</b>	Report <i>equity securities</i> held that were issued by <i>resident non-money-market financial investment funds</i> .
<b>Item 2.5.9</b>	Report <i>equity securities</i> held that were issued by <i>resident financial institutions</i> other than those reported in items 2.5.1 to 2.5.8.  Include: <ul style="list-style-type: none"> <li>• <i>self-managed superannuation funds</i>;</li> <li>• <i>other superannuation funds</i>; and</li> <li>• <i>financial institution n.e.c.</i></li> </ul> Item 2.5.9 is a derived item. Report the value of <i>equity securities</i> held in

	item 2.5.9 as item 2.5 less the sum of items 2.5.1 to 2.5.8 inclusive.
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### 3. Total equity securities issued by non-residents

Item 3 collects information on the value of *equity securities* held by the *ADI* or *RFC* that were issued by *non-resident* entities.

Report all *equity securities*, including *securities held for trading* and *securities not held for trading*, in *non-resident* entities regardless of whether they are listed on an exchange.

Exclude *equity securities* issued by *residents*. Note that this treatment differs from the ARF 720.0A where *equity securities* issued by *residents* are not separately identified.

<b>Column 1</b>	Report the <i>market value</i> .
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<b>Item 3</b>	Report <i>equity securities</i> held that were issued by <i>non-residents</i> .
<b>Item 3.1</b>	Of the amount reported in item 3, report the value issued by <i>related parties</i> .
<b>Item 3.2</b>	Of the amount reported in item 3, report the value of <i>preference shares</i> .