

# **Report S 4.4**

## **Country of marketing**

**December 2024**

## Contents

1	Introduction .....	3
	1.1 Reporting population.....	3
	1.1.1 Investment funds authorised by the CSSF .....	3
	1.1.2 Alternative investment funds non-authorised by the CSSF .....	3
	1.2 Frequency and reporting deadlines .....	3
2	Information to be provided .....	4
	2.1 Item 2-004000 units/shares issued: Countries of marketing.....	4
3	Type of breakdown .....	4
	3.1 Country of marketing .....	4
4	Permanent verification rules .....	4
	4.1 Internal verification rules.....	4

## 1 Introduction

### 1.1 Reporting population

#### 1.1.1 Investment funds authorised by the CSSF

Report S 4.4 must be provided by all investment funds authorised by the CSSF.

#### 1.1.2 Alternative investment funds non-authorised by the CSSF

The BCL may grant alternative investment funds non-authorised by the CSSF a derogation from their annual reporting obligations if the total assets of alternative investment funds non-authorised by the CSSF remain below a fixed threshold. For investment funds that include several compartments, the total assets taken into account are those of all compartments.

This threshold is fixed initially to EUR 300 million. If needed, the BCL will adjust it by means of a circular letter.

Report S 4.4 must be provided by all investment funds non-authorised by the CSSF that do not benefit from a derogation.

### 1.2 Frequency and reporting deadlines

Report S 4.4 must be provided to the BCL on an annual basis at the latest 14 weeks following the end of the period to which it relates.

The BCL establishes and publishes, on its website, a calendar with the remittance dates for statistical reports.

## 2 Information to be provided

### 2.1 Item 2-004000 units/shares issued: Countries of marketing

Item 2-004000 representing the shares/units issued by the investment funds should be broken down by countries of marketing with an estimate of the percentage of units/shares placed by country.

The value to be reported for the percentage of units/shares issued by the investment funds should be reported with two decimals.

For instance, the value to report for the percentage 5.5% is 5.50.

## 3 Type of breakdown

The percentage of units/shares must be split according to the following criteria:

- Country of marketing

### 3.1 Country of marketing

The countries of marketing should be broken down according to ISO country codes (two character ISO code).

The nomenclature and the codes to use are detailed in the document «Types of breakdowns for the statistical reporting» accessible on the BCL's website.

## 4 Permanent verification rules

Report S 4.4 is subject to internal rules. We invite the software providers to implement these rules.

### 4.1 Internal verification rules

The following internal verification rules must be applied:

- For each line a valid value must be reported for the requested breakdown:
  - Country code
- The country code must be unique.
- The country code must satisfy the ISO 3166 norm.

- All lines must have a positive value no greater than 100.
- The sum of the lines must be equal to 100.