

DOCUMENT SECTION

ARTICLE		
CONTENT	SUBTITLE	TITLE
<p><ol class="crrNumList"> A report made pursuant to Article 4(1) of Regulation (EU) 2015/2365 shall include the complete and accurate details set out in Tables 1, 2, 3 and 4 of the Annex that pertain to the SFT concerned.</p> <p>When reporting the conclusion of an SFT, a counterparty shall specify in its report the action type New in Field 98 in Table 2 of the Annex to this Regulation. Any subsequent reports of the details of that SFT shall specify in Field 98 in Table 2 of the Annex to this Regulation the relevant action type that relates to that SFT. </p>	Details of SFTs to be reported	Article 1
<p><ol class="crrNumList"> An SFT whose details have already been reported pursuant to Article 4(1) of Regulation (EU) 2015/2365 and which is subsequently cleared by a central counterparty, shall be reported, once cleared, as terminated by specifying in Field 98 of Table 2 of the Annex the action type Termination/Early Termination, and the new SFTs resulting from the clearing shall be reported. An SFT that is concluded on a trading venue and that is cleared by a central counterparty on the same day shall only be reported after that SFT has been cleared. A counterparty shall, for the margin posted or received for a cleared SFT, report the details set out in Table 3 of the Annex to this Regulation and specify the relevant action type laid down in Field 20 of that Table of the Annex. </p>	SFTs cleared by central counterparties	Article 2
<p><ol class="crrNumList"> Counterparties to a securities or commodities lending or a securities or commodities borrowing transaction that agree that no collateral shall be provided, shall specify this in Field 72 of Table 2 of the Annex. Where the collateral of an SFT is linked to an individual loan and the details of the collateral are known by the counterparty by the reporting deadline, the counterparty shall specify the complete and accurate details of all of the individual collateral components of that SFT in Fields 75 to 94 of Table 2 of the Annex when reporting this SFT for the first time with the action type New in Field 98 of Table 2 of the Annex.</p> <p>Where the collateral of an SFT is linked to an individual loan, but the details of the collateral are not known by the counterparty by the reporting deadline, the counterparty shall specify, with the action type Collateral update in Field 98 of Table 2 of the Annex, the complete and accurate details of all of the individual collateral components of that SFT in Fields 75 to 94 of Table 2 of the Annex as soon as they are known and no later than the working day following the value date specified in Field 13 of Table 2 of the Annex. A counterparty collateralising one or more SFTs with a collateral basket that is identified by an International Securities Identification Number (ISIN), shall specify the ISIN in Field 96 of Table 2 of the Annex when reporting it with the action type New in Field 98 of Table 2 of the Annex.</p> <p>A counterparty collateralising one or more SFTs with a collateral basket that is not identified by an ISIN, shall specify the code NTAV in Field 96 of Table 2 of the Annex when reporting the SFT with the action type New in Field 98 of Table 2 of the Annex. For the purpose of paragraphs 4 and 5, the counterparty shall also specify, with the action type Collateral update in Field 98 of Table 2 of the Annex, the complete and accurate details of all the individual collateral components of that SFT in Fields 75 to 94 of Table 2 of the Annex as soon as those details are known and no later than the working day following the value date specified in Field 13 of Table 2 of the Annex.</p> <p>A counterparty collateralising several SFTs on a net exposure basis shall specify the value true in Field 73 of Table 2 of the Annex. That counterparty shall specify,</p>	Collateral reporting	Article 3

	with the action type Collateral update in Field 98 of Table 2 of the Annex, the complete and accurate details of all of the individual collateral components of these SFTs in Fields 75 to 94 of Table 2 of the Annex as soon as those details are known and no later than the working day following the value date specified in Field 13 of Table 2 of the Annex.		
	<ol class="crrNumList" style="list-style-type: none">A counterparty receiving one or several financial instruments as collateral in a SFT shall specify the complete and accurate details of any reuse of each of those financial instruments in Fields 7, 8 and 9 of Table 4 of the Annex.A counterparty receiving cash as collateral in a SFT shall specify the complete and accurate details of all cash collateral reinvestment for each currency in Fields 11, 12 and 13 of Table 4 of the Annex.	Reporting of reuse of collateral	Article 4
	<div class="crrArticle">This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.</div>	Entry into force	Article 5