

Chapter

Article 1 Details to set out in reports pursuant to Article 9(1) and (3) of Regulation (EU) No 648/2012

(1) Reports to a trade repository shall include:

- (a) the details set out in Table 1 of the Annex which contains information relating to the counterparties to a contract;
- (b) the information set out in Table 2 of the Annex which contains details pertaining to the derivative contract concluded between the two counterparties.

(2) The details and information referred to in paragraph 1 shall be reported within a single report.

By way of derogation from the first subparagraph, the details and information referred to in paragraph 1 shall be reported in separate reports where the following conditions apply:

- (a) the derivative contract is composed of a combination of derivative contracts;
- (b) the fields in the Tables of the Annex do not allow for the effective reporting of the details and information of the derivative contract referred to in point (a).

Counterparties to a derivative contract composed of a combination of derivative contracts shall agree, before the reporting deadline, on the number of separate reports to be sent to a trade repository in relation to that derivative contract.

The reporting counterparty shall link the separate reports by an identifier that is unique at the level of the counterparty to the group of transaction reports, in accordance with field 14 in Table 2 of the Annex.

(3) Where one report is made on behalf of both counterparties, it shall contain the information set out in Table 1 of the Annex in relation to each of the counterparties. The information set out in Table 2 of the Annex shall be submitted only once.

(4) Where one report is made on behalf of both counterparties it shall indicate this fact, as set out in field 9 of Table 1 of the Annex.

(5) Where one counterparty reports the details of a contract to a trade repository on behalf of the other counterparty, or a third entity reports a contract to a trade repository on behalf of one or both counterparties, the details reported shall include the full set of details that would have been reported had the contracts been reported to the trade repository by each counterparty separately.

(6) Where a derivative contract includes features typical of more than one underlying asset as specified in Table 2 of the Annex, a report shall indicate the asset class that the counterparties agree the contract most closely resembles before the report is sent to a trade repository.