

# **Chapter 1**

## **Commission Delegated Regulation (EU) 2019/356**

## Article 3 Collateral reporting

(1) 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.

(2) 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.

(3) 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.

(4) 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.

(5) 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.

(6) 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.

(7) 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, 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.