

SECURITIES AND FUTURES ACT 2001  
~~(CHAPTER 289)~~

SECURITIES AND FUTURES  
(REPORTING OF DERIVATIVES CONTRACTS)  
REGULATIONS 2013

In exercise of the powers conferred by sections 129, 129A, 337(1) and 341 of the Securities and Futures Act 2001, the Monetary Authority of Singapore hereby makes the following Regulations:

PART I

PRELIMINARY

**Citation and commencement**

1. These Regulations may be cited as the Securities and Futures (Reporting of Derivatives Contracts) Regulations 2013 and shall come into operation on 31st October 2013.

**Definitions**

2.—(1) In these Regulations, unless the context otherwise requires —

“booked in Singapore”, in relation to a derivatives contract, means the entry of the derivatives contract on the balance sheet or the profit and loss accounts of a person where —

- (a) the person is a party to the derivatives contract;
- (b) the person’s place of business is in Singapore; and
- (c) the balance sheet or the profit and loss accounts relates to the person’s business in Singapore;

*[S 153/2018 wef 01/04/2018]*

“business day” means any day other than a Saturday, Sunday or public holiday;

“commodity derivatives contract” means a derivatives contract the value of which is determined (whether directly or indirectly, or whether wholly or in part) by reference to, is derived from, or varies by reference to, either of the following:

- (a) the value or amount of one or more commodities;
- (b) fluctuations in the values or amounts of one or more commodities,

but does not include any of the following:

- (i) a debenture;

- (ii) an exchange-traded derivatives contract;
  - (iii) a unit in a collective investment scheme;
  - (iv) a derivatives contract with all of the following characteristics:
    - (A) the contract is for the sale and purchase of one or more commodities (called in this definition underlying commodities) for the purpose of fulfilling the needs of the day-to-day operations of the business of one or more of the parties to the contract, whether or not the contract contains a settlement option;
    - (B) subject to any settlement option that may be agreed amongst the parties to the contract, the seller of the underlying commodities is required to deliver the underlying commodities;
    - (C) subject to any settlement option that may be agreed amongst the parties to the contract, the buyer of the underlying commodities is required to take delivery of the underlying commodities;
- [S 153/2018 wef 01/04/2018]*

“credit derivatives contract” means a derivatives contract the value of which is determined (whether directly or indirectly, or whether wholly or in part) by reference to, is derived from, or varies by reference to, either of the following:

- (a) the value of a credit instrument or a credit-linked instrument;
- (b) fluctuations in the value of a credit instrument or a credit-linked instrument,

but does not include a debenture, an exchange-traded derivatives contract or a unit in a collective investment scheme;

*[S 153/2018 wef 01/04/2018]*

“equity derivatives contract” means a derivatives contract the value of which is determined (whether directly or indirectly, or whether wholly or in part) by reference to, is derived from, or varies by reference to, either of the following:

- (a) the value of any of the following:
  - (i) any stock or share;
  - (ii) a group of stocks or shares;
  - (iii) an index of any stocks or shares;
  - (iv) a unit in a business trust;
  - (v) a unit in a collective investment scheme;

(b) fluctuations in the value of any item mentioned in paragraph (a)(i) to (v), but does not include a debenture, an exchange-traded derivatives contract or a unit in a collective investment scheme;

*[S 153/2018 wef 01/04/2018]*

“exchange-traded derivatives contract” means a derivatives contract —

- (a) that is executed on an organised market and is or will be cleared or settled by a clearing facility under an arrangement, process, mechanism or service by which the parties to the derivatives contract substitute or will substitute, through novation or otherwise, the credit of the clearing facility for the credit of the parties to the derivatives contract; and
- (b) the contractual terms (other than price) of which —
  - (i) are in the same form as the contractual terms of other derivatives contracts of the same type that are executed on the organised market on which the derivatives contract is executed; and
  - (ii) conform to a standard that is provided under the business rules or practices of the organised market on which the derivatives contract is executed,

but does not include any contract under which every contractual term can be negotiated;

*[S 153/2018 wef 01/04/2018]*

“excluded currency contract” means —

- (a) a forward contract for the sale or purchase of a currency (referred to in this definition as target currency) using another currency (referred to in this definition as the consideration currency) which is intended to be settled by the actual delivery of the target currency and consideration currency —
  - (i) in a case where the target currency and the consideration currency are specified in the Sixth Schedule, within 2 business days after the date of the execution of the forward contract; or
  - (ii) in a case where either the target currency or the consideration currency is not, or both the target currency and the consideration currency are not, specified in the Sixth Schedule, by the earlier of the following:
    - (A) the last day of the customary spot settlement period for the target currency or for the consideration currency, whichever is the later;

(B) the seventh business day after the date of the execution of the forward contract; or

(b) a forward contract for the sale or purchase of a currency —

(i) which is entered into for the purpose of settling a sale or purchase of securities denominated in that currency; and

(ii) which is intended to be settled by the actual delivery of the currency, by the earlier of the following:

(A) the last day of the customary settlement period for the securities referred to in sub-paragraph (i);

(B) the seventh business day after the date of the execution of the forward contract;

*[S 727/2014 wef 01/11/2014]*

“foreign exchange derivatives contract” means a derivatives contract the value of which is determined (whether directly or indirectly, or whether wholly or in part) by reference to, is derived from, or varies by reference to, either of the following:

(a) the value of one or more currencies or currency indices;

(b) fluctuations in the value of one or more currencies or currency indices,

but does not include a debenture, an excluded currency contract, an exchange-traded derivatives contract or a unit in a collective investment scheme;

*[S 153/2018 wef 01/04/2018]*

“interest rate derivatives contract” means a derivatives contract the value of which is determined (whether directly or indirectly, or whether wholly or in part) by reference to, is derived from, or varies by reference to, either of the following:

(a) the value of an interest-bearing financial instrument or an interest rate contract (such as an option on an interest rate futures contract), or interest rates;

(b) fluctuations in the value of an interest-bearing financial instrument or an interest rate contract (such as an option on an interest rate futures contract), or interest rates,

but does not include a debenture, an exchange-traded derivatives contract or a unit in a collective investment scheme;

*[S 153/2018 wef 01/04/2018]*

~~“managed assets”, in relation to a holder of a capital markets services licence who is licensed to carry on the business of fund management or real estate investment trust management, means all or any of the following:~~

- ~~(a) moneys and assets which are —
  - ~~(i) contracted by a customer to the holder;~~
  - ~~(ii) drawn down by the holder from a customer’s account; or~~
  - ~~(iii) the subject matter of a contract for fund management or real estate investment trust management by the holder for a customer, where the customer has granted a discretionary authority to the holder;~~~~
  
- ~~(b) moneys and assets which are —
  - ~~(i) contracted by a customer to the holder; and~~
  - ~~(ii) the subject matter of a contract for fund management or real estate investment trust management by the holder for a customer, where the customer has granted a non-discretionary authority to the holder;~~~~
  
- ~~(c) moneys and assets that are under an arrangement under which —
  - ~~(i) the moneys and assets are contracted by a customer to the holder; and~~
  - ~~(ii) the holder subcontracts the money and assets to another party such that the money and assets are the subject matter of a contract for fund management or real estate investment trust management by the party for the customer, whether or not the customer has granted a discretionary authority to the holder;~~~~

*[S 153/2018 wef 01/04/2018]*

“maturity”, in relation to a derivatives contract, means the period remaining until the termination of the derivatives contract;

“old Regulations” means the Securities and Futures (Reporting of Derivatives Contracts) Regulations 2013 in force immediately before the rules revision commencement date;

“place of business”, in relation to a party to a specified derivatives contract, means a head or main office, a branch, a representative office or any other office of the party;

“quarter” means a period of 3 months beginning on 1 January, 1 April, 1 July or 1 October of any year;

*[S 153/2018 wef 01/04/2018]*

~~“reporting commencement date” means the date from which a specified person must commence reporting any information referred to in regulation 7 on a specified derivatives contract in accordance with that regulation;~~

*[S 727/2014 wef 01/11/2014]*

“reporting threshold amount” means \$8 billion;

“resident in Singapore” has the same meaning as in section 2 of the Income Tax Act (Cap. 134);

“rules revision commencement date” means the commencement date of the Securities and Futures (Reporting of Derivatives Contracts) (Amendment) Regulations 2023;

“settlement option”, in relation to a derivatives contract that is a contract for the sale and purchase of one or more commodities, means an option under which the parties to the contract may settle part or all of the amounts owing by one party to the other party by payment of cash instead of delivery of the commodity or commodities, as the case may be;

*[S 153/2018 wef 01/04/2018]*

“significant derivatives holder” means a person who is a significant derivatives holder by virtue of regulation 6;

“traded in Singapore”, in relation to a derivatives contract, means the execution of the derivatives contract by a trader —

- (a) whose place of employment is located in Singapore and who conducts, on behalf of a specified person, activities relating to the execution of derivatives contracts in Singapore; or
- (b) who —
  - (i) for a period of not less than 30 days immediately before the date of the execution of the derivatives contract, conducts or is authorised to conduct, on behalf of a specified person, activities relating to the execution of derivatives contracts in Singapore; and
  - (ii) is physically in Singapore at the time of the execution of the derivatives contract.

*[S 727/2014 wef 01/11/2014]*

(2) Any word or expression used in these Regulations which is defined in section 124 of the Act shall, unless the context otherwise requires, have the same meaning as in that section.

## Forms

3.—(1) The forms to be used for the purposes of Part VIA6A of the Act and these Regulations are those set out at the Authority’s Internet website at <http://www.mas.gov.sg> (~~under “Regulations and Financial Stability”, “Regulations, Guidance and Licensing”, “Securities, Futures and Fund Management”~~), and any reference in these Regulations to a numbered form ~~shall be~~ construed as a reference to the current version of the form bearing the corresponding number which is displayed at that website.

(2) Any document required to be lodged with the Authority under any provision of Part VIA6A of the Act or these Regulations ~~shall~~must be lodged in the relevant form specified in the website referred to in paragraph (1), and in such manner as the Authority may specify from time to time.

(3) All forms used for the purposes of Part VIA6A of the Act and these Regulations ~~shall~~must be completed in the English language and in accordance with such directions as may be specified in the form or by the Authority.

(4) The Authority may refuse to accept any form if it is not completed in accordance with this regulation.

(5) Where strict compliance with any form is not possible, the Authority may allow for the necessary modifications to be made to that form, or for the requirements of that form to be complied with in such other manner as the Authority thinks fit.

## Keeping of books and other information

4. Every specified person shall ensure that all relevant books, and all transaction information and other information as may be required by the Authority for the purposes of the Act, are kept —

- (a) in the case of any relevant book, until at least 5 years after the last date of the expiry or termination of a contract, an agreement or a transaction to which the book relates; or
- (b) in the case of any transaction information or other information, until at least 5 years after the date of the expiry or termination of the contract, agreement or transaction to which the information relates.

## PART II

### REPORTING OF SPECIFIED DERIVATIVES CONTRACTS

#### Specified derivatives contract

5. The following derivatives contracts are prescribed, under the definition of “specified derivatives contract” in section 124 of the Act, as specified derivatives contracts:

- (a) any interest rate derivatives contract which is traded in Singapore or booked in Singapore;
- (b) any credit derivatives contract which is traded in Singapore or booked in Singapore;  
*[S 727/2014 wef 01/11/2014]*
- (c) any foreign exchange derivatives contract which is traded in Singapore or booked in Singapore;  
*[S 727/2014 wef 01/11/2014]*  
*[S 153/2018 wef 01/04/2018]*
- (d) any commodity derivatives contract which is traded in Singapore or booked in Singapore;  
*[S 153/2018 wef 01/04/2018]*
- (e) any equity derivatives contract which is traded in Singapore or booked in Singapore.  
*[S 153/2018 wef 01/04/2018]*

### **Significant derivatives holder**

**6.—(1)** A significant derivatives holder is prescribed, under paragraph (h) of the definition of “specified person” in section 124 of the Act, as a specified person.

(2) Subject to paragraph (2A), if a person satisfies all of the following requirements on the last day of any quarter, the person becomes a significant derivatives holder on the first day of the second quarter immediately following that quarter (called in this regulation the relevant day):

- (a) the person is not a specified person by virtue of any of paragraphs (a) to (g) of the definition of “specified person” in section 124 of the Act;
- (b) the person is resident in Singapore;
- (c) either or both of the following apply to the person:
  - (i) the aggregate gross notional amount of the specified derivatives contracts to which the person is a party and which are booked in Singapore, for the year ending on the last day of the firstmentioned quarter, exceeds the reporting threshold amount;
  - (ii) the aggregate gross notional amount of the specified derivatives contract to which the person is a party and which are traded in Singapore, for the year ending on the last day of the firstmentioned quarter, exceeds the reporting threshold amount.

*[S 153/2018 wef 01/04/2018]*

(2A) Paragraph (2) does not apply to a person if before the relevant day —

- (a) paragraph (3)(a) or (b) occurs; or
- (b) paragraph (3)(c) applies to the person.

*[S 153/2018 wef 01/04/2018]*



(3) A person shall cease to be a significant derivatives holder, if —

(a) he becomes any person referred to in any of paragraphs (a) to (g) of the definition of “specified person” in section 124 of the Act;

(b) he ceases to be resident in Singapore; or

(c) both of the following apply to him:

(i) the aggregate gross notional amount of the specified derivatives contracts to which the person is a party and which are booked in Singapore, for the year ending on the last day of a quarter, does not exceed the reporting threshold amount —

(A) for that quarter; and

(B) for each of the 3 consecutive quarters immediately preceding that quarter;

*[S 153/2018 wef 01/04/2018]*

(ii) the aggregate gross notional amount of the specified derivatives contracts to which the person is a party and which are traded in Singapore, for the year ending on the last day of a quarter, does not exceed the reporting threshold amount —

(A) for that quarter; and

(B) for each of the 3 consecutive quarters immediately preceding that quarter.

*[S 153/2018 wef 01/04/2018]*

(4) For the purposes of this regulation —

(a) the aggregate gross notional amount of the specified derivatives contracts to which a person is a party and which are booked in Singapore or traded in Singapore, for the year ending on the last day of any quarter, is the total of the gross notional amounts, for that quarter and for each of the 3 quarters immediately preceding that quarter, of the specified derivatives contracts (other than the excluded contracts referred to in paragraph (4A)) to which that person is a party; and

*[S 727/2014 wef 01/11/2014]*

*[S 153/2018 wef 01/04/2018]*

(b) the gross notional amount of the specified derivatives contracts to which a person is a party and which are booked in Singapore or traded in Singapore, for any quarter, is the total of the notional amounts of all specified derivatives contracts to which that person is a party and which are booked in Singapore or traded in Singapore, as the case may be, during that quarter, as assessed on the last day of that quarter.

*[S 153/2018 wef 01/04/2018]*

(4A) The excluded contracts referred to in paragraph (4)(a) are —

(a) where the last day of the quarter in question is on or after 1 August 2015 but before 1 November 2015, foreign exchange derivatives contracts traded in or booked in Singapore;

*[S 153/2018 wef 01/04/2018]*

(b) where the last day of the quarter in question is on or after 1 November 2015 but before 1 April 2019, all of the following:

- (i) interest rate derivatives contracts traded in Singapore;
- (ii) credit derivatives contracts traded in Singapore;
- (iii) commodity derivatives contracts traded in or booked in Singapore;
- (iv) equity derivatives contracts traded in or booked in Singapore;
- (v) foreign exchange derivatives contracts traded in or booked in Singapore; and

*[S 153/2018 wef 01/04/2018]*

(c) where the last day of the quarter in question is on or after 1 April 2019 but before 1 April 2021, all of the following:

- (i) commodity derivatives contracts traded in or booked in Singapore;
- (ii) equity derivatives contracts traded in or booked in Singapore;
- (iii) foreign exchange derivatives contracts traded in or booked in Singapore.

*[S 153/2018 wef 01/04/2018]*

*[S 617/2015 wef 01/11/2015]*

*[S 332/2020 wef 28/04/2020]*

(5) A person shall lodge with the Authority —

(a) a notification in Form 1A within 2 months beginning on the day on which he satisfies the requirements in paragraph (2)(a), (b) and (c); and

*[S 224/2014 wef 31/03/2014]*

(b) a notification in Form 1B within 2 months after the day on which he ceases to be a significant derivatives holder.

(6) *[Deleted by S 153/2018 wef 01/04/2018]*

## Information to be reported

7.—(1) Subject to paragraph (2) and (3), a specified person must report under section 125 of the Act —

- (a) any information on a specified derivatives contract belonging to a class of specified derivatives contracts in the fifth column of the First Schedule, that is mentioned in the second, third and fourth columns of that Schedule against that class of specified derivatives contracts; and
- (b) any amendment, modification, variation or change to that information.

(2) A specified person need not report information on a specified derivatives contract in items 58 to 76 of the First Schedule, and any amendment, modification, variation or change to that information, if –

- (a) the specified person executes or causes to execute a specified derivatives contract as an agent of a party to the specified derivatives contract;
- (b) the specified person is not a party to a specified derivatives contract; and
- (c) the specified person is not reasonably expected to capture the information mentioned in items 58 to 76 of the First Schedule when the specified person executes or causes to execute the specified derivatives contract.

(3) A person who is a specified person on the rules revision commencement date need not report a data field (mentioned in the Third Column of the table in the First Schedule) on a specified derivatives contract that was executed before the rules revision commencement date, if –

- (a) the specified person would not have been required to report information related to the data field under the old Regulations; and
- (b) the specified person did not previously capture information related to the data field before the rules revision commencement date.

~~7.—(1) A specified person referred to in paragraph (a) or (c) of the definition of “specified person” in section 124 of the Act must commence reporting under section 125 of the Act —~~

- ~~(a) any information on a specified derivatives contract belonging to a class of specified derivatives contracts in the first column of the Second Schedule, that is set out in the second column of that Schedule against that class of specified derivatives contracts; and~~
- ~~(b) any amendment, modification, variation or change to that information,~~

~~from and including the date specified against that information in the second column of that Schedule.~~

~~(2) A specified person referred to in paragraph (b), (d), (e) or (g) of the definition of “specified person” in section 124 of the Act must commence reporting under section 125 of the Act —~~

~~(a) any information on a specified derivatives contract belonging to a class of specified derivatives contracts in the first column of the Second Schedule, that is set out in the third column of that Schedule against that class of specified derivatives contracts; and~~

~~[S 617/2015 wef 01/11/2015]  
[S 153/2018 wef 01/04/2018]~~

~~(b) any amendment, modification, variation or change to that information,~~

~~from and including the date specified against that information in the third column of that Schedule.~~

~~[S 153/2018 wef 01/04/2018]~~

~~(3) A significant derivatives holder must commence reporting under section 125 of the Act —~~

~~(a) any information on a specified derivatives contract belonging to a class of specified derivatives contracts in the first column of the Second Schedule, that is set out in the fourth column of that Schedule against that class of specified derivatives contracts; and~~

~~[S 617/2015 wef 01/11/2015]  
[S 153/2018 wef 01/04/2018]~~

~~(b) any amendment, modification, variation or change to that information,~~

~~from and including the date specified against that information in the fourth column of that Schedule.~~

~~[S 727/2014 wef 01/11/2014]~~

8. ~~[Deleted by S 727/2014 wef 01/11/2014]~~

### **Time, form and manner of reporting**

9.—(1) Unless deferred reporting under regulation 11, 11A, 11B or 11C is allowed, where a person is, on the applicable reporting rules revision commencement date, a specified person (but not a significant derivatives holder), he ~~shall, she or it must~~ report ~~a matter referred to information mentioned~~ in the first column of the Table in Part 11 of the Third Schedule to a licensed trade repository or licensed foreign trade repository at the time set out in the second column of that Table.

~~[S 874/2018 wef 01/01/2019]~~

(2) Unless deferred reporting under regulation 11, 11A, 11B or 11C is allowed, where a person becomes, after the applicable reporting rules revision commencement date, a specified person (but not a significant derivatives holder), he ~~shall, she or it must~~ report ~~a matter referred to information mentioned~~ in the first column of the Table in Part 11 of the Third Schedule to a

licensed trade repository or licensed foreign trade repository at the time set out in the third column of that Table.

*[S 874/2018 wef 01/01/2019]*

(3) Unless deferred reporting under regulation 11, 11A, 11B or 11C is allowed, where a person is, on the applicable reporting rules revision commencement date, a significant derivatives holder, he ~~shall, she or it must~~ report a matter referred to information mentioned in the first column of the Table in Part H2 of the Third Schedule to a licensed trade repository or licensed foreign trade repository at the time set out in the second column of that Table.

*[S 874/2018 wef 01/01/2019]*

(4) Unless deferred reporting under regulation 11, 11A, 11B or 11C is allowed, where a person becomes, after the applicable reporting rules revision commencement date, a significant derivatives holder, he ~~shall, she or it must~~ report a matter referred to information mentioned in the first column of the Table in Part H2 of the Third Schedule to a licensed trade repository or licensed foreign trade repository at the time set out in the third column of that Table.

*[S 874/2018 wef 01/01/2019]*

(5) Where there is any amendment, modification, variation or change to any information on a specified derivatives contract that has been reported by a specified person to a licensed trade repository or licensed foreign trade repository, that specified person shall report that amendment, modification, variation or change —

- (a) to that licensed trade repository or licensed foreign trade repository; or
- (b) if that specified person is no longer a participant of that licensed trade repository or licensed foreign trade repository, to another licensed trade repository or licensed foreign trade repository of which that specified person is a participant.

## **Exemptions**

**10.**—(1) A person who is a party to a specified derivatives contract shall be exempted from section 125 of the Act in respect of the specified derivatives contract, if —

- (a) he is a person specified in the Fourth Schedule; or
- (b) the counterparty to the specified derivatives contract is a person specified in the Fourth Schedule.

(2) A person who executes or causes to be executed a specified derivatives contract as an agent of a party to the specified derivatives contract shall be exempted from section 125 of the Act in respect of the specified derivatives contract, if —

- (a) the party is a person specified in the Fourth Schedule; or
- (b) the counterparty to the specified derivatives contract is a person specified in the Fourth Schedule.

*[S 643/2019 wef 01/10/2019]*

(2A) A specified person who —

- (a) is a party to a specified derivatives contract; or
- (b) executes or causes to be executed a specified derivatives contract as an agent of a party to the contract,

*[S 643/2019 wef 01/10/2019]*

is exempt from section 125 of the Act in respect of the specified derivatives contract, if the specified person is any of the persons mentioned in paragraph (2B).

*[S 153/2018 wef 01/04/2018]*

(2B) For the purpose of paragraph (2A), the persons are —

- (a) any of the following persons who, as at the date on which the specified derivatives contract is entered into, has carried on its business or operations for less than 4 consecutive quarters after the date on which such business or operations commenced:
  - (i) a subsidiary of a bank incorporated in Singapore;
  - (ii) an insurer licensed under the Insurance Act ~~(Cap. 142); 1966;~~
  - (iii) a holder of a capital markets services licence;
- (b) an approved trustee mentioned in section 289 of the Act; and
- (c) a trust company licensed under the Trust Companies Act ~~(Cap. 336) 2005~~ that entered into the specified derivatives contract as a trustee.

*[S 153/2018 wef 01/04/2018]*

(3) A person specified in the Fourth Schedule shall be exempted from regulations 4 and 6(5).

### **Exemption for holder of capital markets services licence**

**10A.**—(1) A holder of a capital markets services licence is exempt from reporting under regulation 9(1) and (2) ~~the matters in items 1, 1A, 1B and 3 of the first column of the Table in Part I of the Third Schedule on a relevant specified derivatives contract if the condition in paragraph (4) is satisfied~~—

- (a) where the holder ~~is~~was a specified person on the applicable reporting commencement date,
  - (i) any information on a relevant specified derivatives contract that was executed before applicable reporting commencement date, if the condition in paragraph (4) is satisfied on the first business day after that date;

- ~~(i)~~(ii) any information on a relevant specified derivatives contract that was executed on or after the applicable reporting commencement date, if the condition in paragraph (4) is satisfied on the first business day after the execution of the relevant specified derivatives contract;
  - (b) where the holder ~~becomes~~became a specified person after the applicable reporting commencement date, but before the rules revision commencement date,
    - (i) any information on a relevant specified derivatives contract that was executed before the date on which the holder became a specified person, if the condition in paragraph (4) is satisfied on the first business day after that date;
    - (ii) any information on a relevant specified derivatives contract that was executed on or after the date on which the holder became a specified person, if the condition in paragraph (4) is satisfied on the first business day after the execution of the relevant specified derivatives contract; or  
where the holder becomes a specified person on or after the rules revision commencement date,
  - (c) information on a relevant specified derivatives contract that was executed before the date on which the holder becomes a specified person, if the condition in paragraph (4) is satisfied on the first business day after that date; and
    - ~~(i)~~(ii) any information on a relevant specified derivatives contract that was executed on or after the date on which the holder becomes a specified person, if the condition in paragraph (4) is satisfied on the first business day after the execution of the relevant specified derivatives contract.

~~(2) A holder of a capital markets services licence is exempt from reporting under regulation 9(1) and (2) the matters in items 2 and 3 of the first column of the Table in Part I of the Third Schedule on a relevant specified derivatives contract if the condition in paragraph (4) is satisfied on the first business day after the execution of the relevant specified derivatives contract.~~

(3) A holder of a capital markets services licence who is not exempt under paragraph (1) ~~or~~ ~~(2)~~ in respect of a relevant specified derivatives contract is —

- (a) exempt from reporting under regulation 9(1) ~~and (2) the matter in item 1A, 1B or 2 of the first column of the Table in Part I of the Third Schedule (whichever is applicable)~~information on the termination of the relevant specified derivatives contracts if the condition in paragraph (4) is satisfied on the first business day after the termination of the relevant specified derivatives contract; and
- (b) exempt from reporting under regulation 9(1) ~~and (2)~~any amendment, modification, variation or change to the matterinformation in item 3 of the first column of the Table in Part I of the Third Schedule on the relevant specified derivatives contract

if the condition in paragraph (4) is satisfied on the first business day after the amendment, modification, variation or change mentioned in that item occurs.

(4) For the purpose of paragraphs (1), (2) and (3), the condition is —

- (a) the counterparty to the relevant specified derivatives contract is not an accredited investor or an institutional investor; or
- (b) where the counterparty to the relevant specified derivatives contract is an accredited investor or institutional investor, the holder's aggregate gross notional amount of the specified derivatives contracts to which the holder is a party or which the holder executes or causes to be executed as an agent of a party to the contract, which are booked in Singapore or traded in Singapore, and which are entered into with counterparties who are accredited investors or institutional investors, for the year ending on the last day of a quarter, does not exceed \$5 billion —
  - (i) for the most recent completed quarter; and
  - (ii) for each of the 3 consecutive quarters immediately preceding that quarter.

*[S 643/2019 wef 01/10/2019]*

(5) For the purpose of paragraph (4) —

- (a) the reference to the holder's aggregate gross notional amount of the specified derivatives contracts to which the holder is a party or which the holder executes or causes to be executed as an agent of a party to the contract, which are booked in Singapore or traded in Singapore, and which are entered into with counterparties who are accredited investors or institutional investors, for the year ending on the last day of a quarter, has the same meaning as in regulation 6(4)(a) except that —
  - (i) any reference to person in that provision is a reference to the holder; and
  - (ii) the reference to specified derivatives contracts to which a person is a party and which are booked in Singapore or traded in Singapore in that provision is a reference to specified derivatives contracts to which the holder is a party or which the holder executes or causes to be executed as an agent of a party to the contract, which are booked in Singapore or traded in Singapore, and which are entered into with counterparties who are accredited investors or institutional investors; and

*[S 643/2019 wef 01/10/2019]*  
*[S 643/2019 wef 01/10/2019]*

- (b) the gross notional amount of the specified derivatives contracts to which the holder is a party or which the holder executes or causes to be executed as an agent of a party to the contract, which are booked in Singapore or traded in Singapore, and which are entered into with counterparties who are accredited investors or



institutional investors, for any quarter, has the same meaning as in regulation 6(4)(b) except that —

- (i) any reference to person in that provision is a reference to the holder; and
- (ii) the reference to specified derivatives contracts to which a person is a party and which are booked in Singapore or traded in Singapore in that provision is a reference to specified derivatives contracts to which the holder is a party or which the holder executes or causes to be executed as an agent of a party to the contract, which are booked in Singapore or traded in Singapore, and which are entered into with counterparties who are accredited investors or institutional investors.

[S 643/2019 wef 01/10/2019]  
[S 643/2019 wef 01/10/2019]

~~(6) In this regulation,~~ (6) In this regulation, “applicable reporting commencement date” means the date on which reporting is to commence under the Second Schedule to the old Regulations, and “relevant specified derivatives contract”, in relation to a holder of a capital markets services licence, means a specified derivatives contract —

- (a) to which the holder is a party; or
- (b) to which the holder has executed or caused to be executed as an agent of a party to the contract.

[S 153/2018 wef 01/04/2018]  
[S 643/2019 wef 01/10/2019]

**10B.** *[Deleted by S 643/2019 wef 01/10/2019]*

### **Exemption for subsidiary of bank incorporated in Singapore, or insurer licensed under Insurance Act**

**10C.**—(1) A subsidiary of a bank incorporated in Singapore, or an insurer licensed under the Insurance Act ~~(Cap. 142), 1966,~~ is exempt from reporting under regulation 9(1) and (2) ~~the matters in items 1, 1A, 1B and 3 of the first column of the Table in Part I of the Third Schedule on a relevant specified derivatives contract if the condition in paragraph (4) is satisfied —~~

- (a) where the subsidiary of a bank or the insurer (as the case may be) ~~is~~was a specified person on the applicable reporting commencement date,
  - (i) any information on a relevant specified derivatives contract that was executed before applicable reporting commencement date, if the condition in paragraph (4) is satisfied on the first business day after that date;
  - (ii) any information on a relevant specified derivatives contract that was executed on or after the applicable reporting commencement date, if the

condition in paragraph (4) is satisfied on the first business day after the execution of the relevant specified derivatives contract;

(b) where the subsidiary of a bank or the insurer (as the case may be) became a specified person after the applicable reporting commencement date but before the rules revision commencement date,

(i) any information on a relevant specified derivatives contract that was executed before the date on which the subsidiary of a bank or the insurer (as the case may be) became a specified person, if the condition in paragraph (4) is satisfied on the first business day after that date;

(ii) any information on a relevant specified derivatives contract that was executed on or after the date on which the subsidiary of a bank or the insurer (as the case may be) became a specified person, if the condition in paragraph (4) is satisfied on the first business day after the execution of the relevant specified derivatives contract; or

(c) where the subsidiary of a bank or the insurer (as the case may be) becomes a specified person on or after the applicable rules reporting commencement date, on the first business day after

(i) information on a relevant specified derivatives contract that was executed before the date on which the subsidiary of a bank, or the insurer (as the case may be) becomes a specified person, if the condition in paragraph (4) is satisfied on the first business day after that date; and

(ii) any information on a relevant specified derivatives contract that was executed on or after the date on which the subsidiary of a bank or the insurer (as the case may be) becomes a specified person, if the condition in paragraph (4) is satisfied on the first business day after the execution of the relevant specified derivatives contract.

~~(2) A subsidiary of a bank incorporated in Singapore, or an insurer licensed under the Insurance Act, is exempt from reporting under regulation 9(1) and (2) the matters in items 2 and 3 of the first column of the Table in Part I of the Third Schedule on a relevant specified derivatives contract if the condition in paragraph (4) is satisfied on the first business day after the execution of the relevant specified derivatives contract.~~

(3) A subsidiary of a bank incorporated in Singapore, or an insurer licensed under the Insurance Act, which is not exempt under paragraph (1) ~~or (2)~~ in respect of a relevant specified derivatives contract is —

- (a) exempt from reporting under regulation 9(1) ~~and (2) the matter in item 1A, 1B or 2 of the first column of the Table in Part I of the Third Schedule~~ information on the termination of the relevant specified derivatives contracts if the condition in paragraph (4) is satisfied on the first business day after the termination of the relevant specified derivatives contract; and
- (b) exempt from reporting under regulation 9(1) ~~and (2) any amendment, modification, variation or change to the matter in item 3 of the first column of the Table in Part I of the Third Schedule~~ information on the relevant specified derivatives contract if the condition in paragraph (4) is satisfied on the first business day after the amendment, modification, variation or change mentioned in that item occurs.

(4) For the purposes of paragraphs (1), (2) and (3), the condition is the aggregate gross notional amount of the specified derivatives contracts to which the subsidiary of a bank or the insurer (as the case may be) is a party or which the subsidiary of a bank or the insurer (as the case may be) executes or causes to be executed as an agent of a party to the contract and which are booked in Singapore or traded in Singapore, for the year ending on the last day of a quarter, does not exceed \$5 billion —

- (a) for the most recent completed quarter; and
- (b) for each of the 3 consecutive quarters immediately preceding that quarter.

*[S 643/2019 wef 01/10/2019]*

(5) For the purpose of paragraph (4) —

- (a) the reference to the aggregate gross notional amount of the specified derivatives contracts to which the subsidiary of a bank or the insurer (as the case may be) is a party or which the subsidiary of a bank or the insurer (as the case may be) executes or causes to be executed as an agent of a party to the contract and which are booked in Singapore or traded in Singapore, for the year ending on the last day of a quarter, has the same meaning as in regulation 6(4)(a), except that any reference to person in that provision is a reference to the subsidiary of a bank or the insurer, as the case may be; and

*[S 643/2019 wef 01/10/2019]*

- (b) the gross notional amount of the specified derivatives contracts to which the subsidiary of a bank or the insurer (as the case may be) is a party or which the subsidiary of a bank or the insurer (as the case may be) executes or causes to be executed as an agent of a party to the contract and which are booked in Singapore or traded in Singapore, for any quarter, has the same meaning as in regulation 6(4)(b), except that any reference to person in that provision is a reference to the subsidiary of a bank or the insurer, as the case may be.

*[S 643/2019 wef 01/10/2019]*

~~(6) In this regulation,~~ (6) In this regulation, “applicable reporting commencement date” means the date on which reporting is to commence under the Second Schedule to the old Regulations, and “relevant specified derivatives contract”, in relation to a subsidiary of a bank

incorporated in Singapore, or an insurer licensed under the Insurance Act, means a specified derivatives contract —

- (a) to which the subsidiary of a bank or the insurer (as the case may be) is a party; or
- (b) to which the subsidiary of a bank or the insurer (as the case may be) has executed or caused to be executed as an agent of a party to the contract.

[S 153/2018 wef 01/04/2018]  
[S 643/2019 wef 01/10/2019]

## PART IIA

### DEFERRED REPORTING OF COUNTERPARTY INFORMATION

[S 874/2018 wef 01/01/2019]

#### **Cases where specified person is prohibited unless certain consent is obtained, from reporting counterparty information on specified derivatives contract entered into before 1 January 2019, under laws or requirements of any jurisdiction**

11.—(1) A specified person who —

- (a) is a party to a specified derivatives contract that is entered into before 1 January 2019;
- (b) is bound by a requirement of the law of any jurisdiction, or a requirement of any authority of any jurisdiction, to report the counterparty information set out in the First Schedule in respect of the specified derivatives contract only with the consent of the counterparty to the specified derivatives contract; and
- (c) has made reasonable efforts but is unable to obtain such consent,

need not report the counterparty information at such time or times and in such form and manner specified in regulation 9, but must report the counterparty information in accordance with paragraph (2).

(2) Subject to paragraph (3), a specified person to whom paragraph (1) applies must report the counterparty information set out in the First Schedule in respect of the specified derivatives contract not later than —

- (a) 1 July 2019; or
- (b) if the specified person has been making reasonable efforts to obtain the requisite consent of the counterparty, the later of the following dates:
  - (i) 1 July 2019;

- (ii) the last day of the one-month period after the occurrence of either of the following events, whichever occurs first:
  - (A) the requisite consent is obtained;
  - (B) the requirement of the law or of the authority for consent is revoked.

(3) A specified person need not comply with paragraph (2) if the specified derivatives contract ceases to be in force before the date mentioned in paragraph (2)(a) or (b)(i) or (ii), as the case may be.

(4) A specified person who —

- (a) executes or causes to be executed a specified derivatives contract as an agent of a party to the specified derivatives contract before 1 January 2019;  
*[S 643/2019 wef 01/10/2019]*
- (b) is bound by a requirement of the law of any jurisdiction, or a requirement of any authority of any jurisdiction, to report the counterparty information set out in the First Schedule in respect of the specified derivatives contract only with the consent of —
  - (i) the counterparty to the specified derivatives contract;
  - (ii) the party for whom the specified person has entered into the specified derivatives contract; or
  - (iii) both the persons mentioned in sub-paragraphs (i) and (ii); and
- (c) has made reasonable efforts but is unable to obtain such consent,

need not report the counterparty information at such time or times and in such form and manner specified in regulation 9, but must report the counterparty information in accordance with paragraph (5).

(5) Subject to paragraph (6), a specified person to whom paragraph (4) applies must report the counterparty information set out in the First Schedule in respect of the specified derivatives contract not later than —

- (a) 1 July 2019; or
- (b) if the specified person has been making reasonable efforts to obtain the requisite consent of the person or persons mentioned in paragraph (4)(b)(i), (ii) or (iii), as the case may be, the later of the following dates:
  - (i) 1 July 2019;

- (ii) the last day of the one-month period after the occurrence of either of the following events, whichever occurs first:
  - (A) the requisite consent is obtained;
  - (B) the requirement of the law or of the authority for consent is revoked.

(6) A specified person need not comply with paragraph (5) if the specified derivatives contract ceases to be in force before the date mentioned in paragraph (5)(a) or (b)(i) or (ii), as the case may be.

*[S 874/2018 wef 01/01/2019]*

**Cases where specified person is prohibited under laws or requirements of jurisdiction specified in Fifth Schedule from reporting counterparty information on specified derivatives contract**

**11A.—**(1) A specified person who —

- (a) is a party to a specified derivatives contract, or executes or causes to be executed a specified derivatives contract as an agent of a party to the specified derivatives contract; and
- (b) is completely prohibited by a requirement of the law of any jurisdiction specified in the Fifth Schedule or a requirement of any authority of any jurisdiction specified in the Fifth Schedule, from reporting any counterparty information set out in the First Schedule in respect of the specified derivatives contract,

*[S 643/2019 wef 01/10/2019]*

need not report the counterparty information at such time or times and in such form and manner specified in regulation 9, but must report the counterparty information in accordance with paragraph (2).

(2) Subject to paragraph (3), the specified person to whom paragraph (1) applies must report the counterparty information set out in the First Schedule in respect of the specified derivatives contract not later than 1 July of the year immediately following the date on which the requirement of the law or of the authority mentioned in paragraph (1)(b) is revoked (called in this regulation the specified date).

(3) A specified person need not comply with paragraph (2) if the specified derivatives contract ceases to be in force before the specified date.

*[S 874/2018 wef 01/01/2019]*

**Cases where specified person was previously prohibited under laws or requirements of jurisdiction specified in Fifth Schedule from reporting counterparty information on specified derivatives contract**

**11B.**—(1) A specified person who is a party to a specified derivatives contract that is entered into, or executes or causes to be executed a specified derivatives contract as an agent of a party to the specified derivatives contract, before the specified date need not report any counterparty information on the specified derivatives contract at such time or times and in such form and manner specified in regulation 9, but must report the counterparty information in accordance with paragraph (2).

*[S 643/2019 wef 01/10/2019]*

(2) Subject to paragraph (3), the specified person to whom paragraph (1) applies must report the counterparty information set out in the First Schedule in respect of the specified derivatives contract not later than the specified date.

(3) A specified person need not comply with paragraph (2) if the specified derivatives contract ceases to be in force before the specified date.

(4) In this regulation —

“date of change” means the date on which there is a change in a requirement of the law of any jurisdiction specified in the Fifth Schedule or a requirement of any authority of any jurisdiction specified in the Fifth Schedule, whether such change occurred before, on or after 1 January 2019, where had the change not come into force, the specified person mentioned in paragraph (1) would have been completely prohibited from reporting any counterparty information set out in the First Schedule in respect of the specified derivatives contract mentioned in that paragraph;

“specified date” is 1 July of the year immediately following the date of change.

*[S 874/2018 wef 01/01/2019]*

**Cases where specified person is prohibited unless certain consent is obtained, from reporting counterparty information on specified derivatives contract under laws or requirements of jurisdiction specified in Fifth Schedule**

**11C.**—(1) A specified person who —

- (a) is a party to a specified derivatives contract that is entered into before the specified date A;
- (b) is bound by a requirement of the law of any jurisdiction specified in the Fifth Schedule, or a requirement of any authority of any jurisdiction specified in the Fifth Schedule, to report any counterparty information set out in the First Schedule in respect of the specified derivatives contract only with the consent of the counterparty to the specified derivatives contract; and
- (c) had the requirement of the law or of the authority mentioned in sub-paragraph (b) not come into force, would have been completely prohibited under a requirement of

a law or of an authority of the jurisdiction mentioned in sub-paragraph (b) from reporting the counterparty information,

need not report the counterparty information at such time or times and in such form and manner specified in regulation 9, but must report the counterparty information in accordance with paragraph (2).

(2) Subject to paragraph (3), a specified person to whom paragraph (1) applies must report the counterparty information set out in the First Schedule in respect of the specified derivatives contract not later than —

- (a) the specified date A; or
- (b) if the specified person has been making reasonable efforts to obtain the requisite consent of the counterparty, the later of the following dates:
  - (i) the specified date A;
  - (ii) the last day of the one-month period after the occurrence of either of the following events, whichever occurs first:
    - (A) the requisite consent is obtained;
    - (B) the requirement of the law or of the authority for consent is revoked.

(3) A specified person need not comply with paragraph (2) if the specified derivatives contract ceases to be in force before the date mentioned in paragraph (2)(a) or (b)(i) or (ii), as the case may be.

(4) A specified person who —

- (a) executes or causes to be executed a specified derivatives contract as an agent of a party to the specified derivatives contract before the specified date B;  
*[S 643/2019 wef 01/10/2019]*
- (b) is bound by a requirement of the law of any jurisdiction specified in the Fifth Schedule, or a requirement of any authority of any jurisdiction specified in the Fifth Schedule, to report any counterparty information set out in the First Schedule in respect of the specified derivatives contract only with the consent of —
  - (i) the counterparty to the specified derivatives contract;
  - (ii) the party for whom the specified person has entered into the specified derivatives contract; or
  - (iii) both the persons mentioned in sub-paragraphs (i) and (ii); and
- (c) had the requirement of the law or of the authority mentioned in sub-paragraph (b) not come into force, would have been completely prohibited under a requirement



of a law or of an authority of the jurisdiction mentioned in sub-paragraph (b) from reporting the counterparty information,

need not report the counterparty information at such time or times and in such form and manner specified in regulation 9, but must report the counterparty information in accordance with paragraph (5).

(5) Subject to paragraph (6), a specified person to whom paragraph (4) applies must report the counterparty information set out in the First Schedule in respect of the specified derivatives contract not later than —

- (a) the specified date *B*; or
- (b) if the specified person has been making reasonable efforts to obtain the requisite consent of the person or persons mentioned in paragraph (4)(b)(i), (ii) or (iii), as the case may be, the later of the following dates:
  - (i) the specified date *B*;
  - (ii) the last day of the one-month period after the occurrence of either of the following events, whichever occurs first:
    - (A) the requisite consent is obtained;
    - (B) the requirement of the law or of the authority for consent is revoked.

(6) A specified person need not comply with paragraph (5) if the specified derivatives contract ceases to be in force before the date mentioned in paragraph (5)(a) or (b)(i) or (ii), as the case may be.

(7) In this regulation —

“specified date *A*” means 1 July of the year immediately following the date on which the requirement of the law or of the authority mentioned in paragraph (1)(b) came into force;

“specified date *B*” means 1 July of the year immediately following the date on which the requirement of the law or of the authority mentioned in paragraph (4)(b) came into force.

*[S 874/2018 wef 01/01/2019]*

## PART III

### MISCELLANEOUS

#### Offences

**12.**—(1) Any person who contravenes regulation 4 or 6(5) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$50,000 and, in the case of a continuing offence, to a further fine not exceeding \$5,000 for every day or part thereof during which the offence continues after conviction.

(2) Section 333(1) of the Act shall not apply to any offence referred to in paragraph (1).

### FIRST SCHEDULE

Regulations 11(1)(b), (2), (4)(b) and (5), 11A(1)(b) and (2), 11B(2) and (4) and 11C(1)(b), (2), (4)(b) and (5), Second Schedule and Third Schedule

#### PART I

#### DERIVATIVES INFORMATION TO BE REPORTED ~~FOR ALL CLASSES OF SPECIFIED DERIVATIVES CONTRACTS~~

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>	<i>Fifth column</i>				
<i>Index</i>	<i>Type of information</i>	<i>Data field</i>	<i>Description of data field</i>	<i>Class of specified derivatives contracts</i>				
				CR	IR	FX	EQ	CO
<u>1</u>	<u>Counterparty information</u>	<u>Counterparty 1</u>	<u>Identifier of counterparty 1 to the contract.</u>  <u>Field value:</u> <u>Alphanumeric string</u>	✓	✓	✓	✓	✓
<u>2</u>	<u>Counterparty information</u>	<u>Counterparty 2</u>	<u>Identifier of counterparty 2 to the contract.</u>  <u>Field value:</u> <u>Alphanumeric string</u>	✓	✓	✓	✓	✓
<u>3</u>	<u>Counterparty information</u>	<u>Counterparty 2 identifier type</u>	<u>Indicator of whether LEI (including pre-LEI) was used to identify “Counterparty 2”.</u>  <u>Field value:</u> <u>True</u> <u>False</u>	✓	✓	✓	✓	✓

4	<u>Counterparty information</u>	<u>Trading capacity of specified person</u>	<u>To denote trading capacity of specified person.</u>  <u>Field value:</u> <u>Principal Agent</u>	✓	✓	✓	✓	✓
5	<u>Counterparty information</u>	<u>Direction (where applicable)</u>	<u>Indicator of whether “Counterparty 1” is the buyer or the seller in the contract, where applicable.</u>  <u>Field value:</u> <u>"BYER" = Buyer</u> <u>"SLLR" = Seller</u>	✓	✓	✓	✓	✓
6	<u>Counterparty information</u>	<u>Direction of leg 1 (where applicable)</u>	<u>Indicator of whether “Counterparty 1” is the payer or the receiver of leg 1 in the contract, where applicable.</u>  <u>Field value:</u> <u>"MAKE" = Payer</u> <u>"TAKE" = Receiver</u>	✓	✓	✓	✓	✓
7	<u>Counterparty information</u>	<u>Direction of leg 2 (where applicable)</u>	<u>Indicator of whether “Counterparty 1” is the payer or the receiver of leg 2 in the contract, where applicable.</u>  <u>Field value:</u> <u>"MAKE" = Payer</u> <u>"TAKE" = Receiver</u>	✓	✓	✓	✓	✓
8	<u>Counterparty information</u>	<u>Reporting specified person</u>	<u>Identifier of the specified person with the reporting obligation in respect of the contract.</u>  <u>Field value:</u> <u>Alphanumeric string</u>	✓	✓	✓	✓	✓
9	<u>Counterparty information</u>	<u>Data submitter</u>	<u>Identifier of the entity submitting information on the contract, which is reported to a licensed trade repository or licensed foreign trade repository.</u>  <u>Field value:</u> <u>Alphanumeric string</u>	✓	✓	✓	✓	✓
10	<u>Contract information</u>	<u>Unique transaction identifier (UTI)</u>	<u>A unique identifier to denote the contract.</u>	✓	✓	✓	✓	✓

			Field value: Alphanumeric string					
<u>11</u>	<u>Contract information</u>	<u>Unique product identifier (UPI)</u>	An identifier to denote the product type.  Field value: Alphanumeric string	✓	✓	✓	✓	✓
<u>12</u>	<u>Contract information</u>	<u>Prior UTI (where applicable)</u>	To denote the previous UTI that immediately precedes the UTI that relates to this contract, where applicable.  Field value: Alphanumeric string	✓	✓	✓	✓	✓
<u>13</u>	<u>Contract information</u>	<u>Contract type</u>	To denote the contract type of the derivatives contract.  Field value: “CFDS” = Contract for difference “FRAS” = Forward rate agreement “FORW” = Forward “OPTN” = Option “SWAP” = Swap “SWPT” = Swaption “OTHR” = if any of the above are not applicable.	✓	✓	✓	✓	✓
<u>14</u>	<u>Contract information</u>	<u>Asset class</u>	To denote the asset class of the derivatives contract.  Field value: “COMM” = Commodity “CRDT” = Credit “CURR” = Foreign exchange; “EQU” = Equity “INTR” = Interest rate	✓	✓	✓	✓	✓
<u>15</u>	<u>Contract information</u>	<u>Underlying (where applicable)</u>	An identifier for the underlying thing to the contract, where applicable.  Field value: Alphanumeric string	✓	✓	✗	✓	✓
<u>16</u>	<u>Contract information</u>	<u>Fixed rate of leg 1 (where applicable)</u>	Per annum rate of the fixed rate of leg 1, where applicable.  Field value: Positive and negative values expressed as decimal	✓	✓	✗	✓	✓

<u>17</u>	<u>Contract information</u>	<u>Identifier of the floating rate of leg 1 (where applicable)</u>	<u>Identifier of the rate used for leg 1 which are reset at predetermined intervals by reference to a market reference rate, where applicable.</u>  <u>Field value:</u> <u>ISIN (12 alphanumeric digits)</u>	✓	✓	✗	✓	✓
<u>18</u>	<u>Contract information</u>	<u>Name of the floating rate of leg 1 (where applicable)</u>	<u>Name of the rate used for leg 1 which are reset at predetermined intervals by reference to a market reference rate, where “Identifier of the floating rate of leg 1” is not available.</u>  <u>Field value:</u> <u>Alphanumeric string</u>	✓	✓	✗	✓	✓
<u>19</u>	<u>Contract information</u>	<u>Spread of leg 1 (where applicable)</u>	<u>For leg 1 of the contract, where applicable, the spread on the floating rate index reference price of leg 1, or the difference between the reference prices of two floating rate indexes.</u>  <u>Field value:</u> <u>Any value if “Spread notation of leg 1” = 1</u> <u>Any value expressed as decimal, if “Spread notation of leg 1” = 3</u> <u>Any integer value expressed in basis points, if “Spread notation of leg 1” = 4</u>	✓	✓	✗	✓	✓
<u>20</u>	<u>Contract information</u>	<u>Spread notation of leg 1 (where applicable)</u>	<u>Manner in which “Spread of leg 1” is expressed, where applicable.</u>  <u>Field value:</u> <u>1 = Monetary amount</u> <u>3 = Decimal</u> <u>4 = Basis points</u>	✓	✓	✗	✓	✓
<u>21</u>	<u>Contract information</u>	<u>Spread currency of leg 1 (where applicable)</u>	<u>Currency in which “Spread of leg 1” is denominated, where applicable.</u>  <u>Field value:</u>	✓	✓	✗	✓	✓

			<u>Currencies included in ISO 4217</u>					
<u>22</u>	<u>Contract information</u>	<u>Fixed rate of leg 2 (where applicable)</u>	<u>Per annum rate of the fixed rate of leg 2, where applicable.</u>  <u>Field value:</u> <u>Positive and negative values expressed as decimal</u>	✓	✓	✗	✓	✓
<u>23</u>	<u>Contract information</u>	<u>Identifier of the floating rate of leg 2 (where applicable)</u>	<u>Identifier of the rate used for leg 2 which are reset at predetermined intervals by reference to a market reference rate, where applicable.</u>  <u>Field value:</u> <u>ISIN (12 alphanumeric digits)</u>	✓	✓	✗	✓	✓
<u>24</u>	<u>Contract information</u>	<u>Name of the floating rate of leg 2 (where applicable)</u>	<u>Name of the rate used for leg 2 which are reset at predetermined intervals by reference to a market reference rate, where “Identifier of the floating rate of leg 2” is not available.</u>  <u>Field value:</u> <u>Alphanumeric string</u>	✓	✓	✗	✓	✓
<u>25</u>	<u>Contract information</u>	<u>Spread of leg 2 (where applicable)</u>	<u>For leg 2 of the contract, where applicable, the spread on the floating rate index reference price of leg 2, or the difference between the reference prices of the two floating rate indexes.</u>  <u>Field value:</u> <u>Any value if “Spread notation of leg 2” = 1</u> <u>Any value expressed as decimal, if “Spread notation of leg 2” = 3</u> <u>Any integer value expressed in basis points, if “Spread notation of leg 2” = 4</u>	✓	✓	✗	✓	✓
<u>26</u>	<u>Contract information</u>	<u>Spread notation of leg 2 (where applicable)</u>	<u>Manner in which “Spread of leg 2” is expressed, where applicable.</u>  <u>Field value:</u>	✓	✓	✗	✓	✓

			<u>1 = Monetary amount</u> <u>3 = Decimal</u> <u>4 = Basis points</u>					
<u>27</u>	<u>Contract information</u>	<u>Spread currency of leg 2 (where applicable)</u>	<u>Currency in which “Spread of leg 2” is denominated, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✓	✓	✗	✓	✓
<u>28</u>	<u>Contract information</u>	<u>Option type (where applicable)</u>	<u>To denote the type of option, where applicable.</u>  <u>Field value:</u> <u>“CALL” = Call</u> <u>“PUTO” = Put</u> <u>“OTHR” = where it cannot be determined whether it is a “CALL” or “PUTO”</u>	✓	✓	✓	✓	✓
<u>29</u>	<u>Contract information</u>	<u>Option style (where applicable)</u>	<u>To indicate whether the option can be exercised on a fixed date or any time during the life of the contract, where applicable.</u>  <u>Field value:</u> <u>“AMER” = American</u> <u>“EURO” = European</u> <u>“BERM” = Bermudan</u>	✓	✓	✓	✓	✓
<u>30</u>	<u>Contract information</u>	<u>First exercise date (where applicable)</u>	<u>First unadjusted date during the exercise period in which an option can be exercised, where applicable.</u>  <u>Field value:</u> <u>ISO 8601 date format, UTC time</u>	✓	✓	✓	✓	✓
<u>31</u>	<u>Contract information</u>	<u>Effective date</u>	<u>Unadjusted date at which obligations under the contract come into effect.</u>  <u>Field value:</u> <u>ISO 8601 date format, UTC time</u>	✓	✓	✓	✓	✓
<u>32</u>	<u>Contract information</u>	<u>Expiration date</u>	<u>Unadjusted date at which obligations under the contract stop being effective.</u>	✓	✓	✓	✓	✓

			Field value: ISO 8601 date format, UTC time					
<u>33</u>	<u>Contract information</u>	<u>Swap link ID (where applicable)</u>	The identifier that links both legs of a foreign exchange swap, where applicable.  Field value: Alphanumeric string	✗	✗	✓	✗	✗
<u>34</u>	<u>Contract information</u>	<u>Package Identifier (where applicable)</u>	The identifier (determined by the reporting counterparty) in order to connect two or more derivatives contracts in the same package (other than a foreign exchange swap), where applicable.  Field value: Alphanumeric string	✓	✓	✓	✓	✓
<u>35</u>	<u>Settlement</u>	<u>Delivery type</u>	To indicate whether the contract is settled physically or in cash.  Field value: “CASH” = Cash “PHYS” = Physical “OPTL” = Optional	✓	✓	✓	✓	✓
<u>36</u>	<u>Settlement</u>	<u>Settlement currency of the contract or leg 1 (where applicable)</u>	For multicurrency contracts that do not net, the settlement currency of leg 1. For all other contracts, the currency for the cash settlement of the contract, where applicable.  Field value: Currencies included in ISO 4217	✓	✓	✓	✓	✓
<u>37</u>	<u>Settlement</u>	<u>Settlement currency of leg 2 (where applicable)</u>	For multicurrency contracts that do not net, the cash settlement currency of leg 2, where applicable.  Field value: Currencies included in ISO 4217	✓	✓	✓	✓	✓
<u>38</u>	<u>Settlement</u>	<u>Final contractual settlement date</u>	Unadjusted date as per the contract, by which all transfer of cash or assets should take	✓	✓	✓	✓	✓



			<p><u>place and the counterparties should no longer have any outstanding obligations to each other under that contract.</u></p> <p><u>Field value:</u> <u>ISO 8601 date format, UTC time</u></p>					
39	<u>Clearing</u>	<u>Cleared</u>	<p><u>Indicator of whether the contract has been cleared, or is intended to be cleared, by a central counterparty.</u></p> <p><u>Field values:</u> <u>“Y” = Yes, centrally cleared</u> <u>“N” = No, not centrally cleared</u> <u>“I” = Intent to clear</u></p>	✓	✓	✓	✓	✓
40	<u>Clearing</u>	<u>Central counterparty (where applicable)</u>	<p><u>Identifier of the central counterparty that cleared the contract, where applicable.</u></p> <p><u>Field value:</u> <u>Alphanumeric string</u></p>	✓	✓	✓	✓	✓
41	<u>Clearing</u>	<u>Clearing member (where applicable)</u>	<p><u>Identifier of the clearing member through which a contract was cleared at a central counterparty, where applicable.</u></p> <p><u>Field value:</u> <u>Alphanumeric string</u></p>	✓	✓	✓	✓	✓
42	<u>Clearing</u>	<u>Clearing timestamp (where applicable)</u>	<p><u>The date when the clearing of the contract took place, where applicable.</u></p> <p><u>Field value:</u> <u>ISO 8601 date format, UTC time</u></p>	✓	✓	✓	✓	✓
43	<u>Execution &amp; related information</u>	<u>Platform identifier</u>	<p><u>Identifier of the trading facility on which the contract was executed.</u></p> <p><u>Field value:</u> <u>ISO 10383 Segment Market Identifier Code (MIC), or</u> <u>if no trading facility was involved in the transaction:</u></p>	✓	✓	✓	✓	✓

			<p><u>“XOFF”, for contracts in listed instruments</u>  <u>“XXXX”, for contracts in instruments that are not listed in any venue</u>  <u>“BILT”, if the reporting counterparty cannot determine whether the instrument is listed or not, as per jurisdictional requirements</u></p>					
44	<u>Execution &amp; related information</u>	<u>Reporting obligation of specified person (where applicable)</u>	<p><u>To indicate the jurisdiction(s), other than Singapore, to which the specified person has a reporting obligation, where applicable.</u></p> <p><u>Field value:</u>  <u>ISO 3166-1 alpha-2 country code</u></p>	✓	✓	✓	✓	✓
45	<u>Execution &amp; related information</u>	<u>Booking location</u>	<p><u>Where the contract is booked in Singapore, to use country code for Singapore “SG”.</u>  <u>Where the contract is not booked in Singapore, to denote the country where the contract was booked.</u></p> <p><u>Field value:</u>  <u>ISO 3166-1 alpha-2 country code</u></p>	✓	✓	✓	✓	✓
46	<u>Execution &amp; related information</u>	<u>Trader location</u>	<p><u>Where the contract is traded in Singapore, to use country code for Singapore “SG”.</u>  <u>Where the contract is not traded in Singapore, to denote the country where the trader which executed the contract is located.</u></p> <p><u>Field value:</u>  <u>ISO 3166-1 alpha-2 country code</u></p>	✓	✓	✓	✓	✓
47	<u>Execution &amp; related information</u>	<u>Confirmed</u>	<p><u>To indicate whether the legally binding terms of a contract were documented and agreed upon (confirmed) or not (unconfirmed).</u></p> <p><u>Field value:</u>  <u>“NCNF” = Unconfirmed</u></p>	✓	✓	✓	✓	✓

			<u>“ECNF” = Electronic</u> <u>“YCNF” = Non-electronic</u>					
<u>48</u>	<u>Execution &amp; related information</u>	<u>Confirmation timestamp (where applicable)</u>	<u>The date when the contract is confirmed, where applicable.</u>  <u>Field value:</u> <u>ISO 8601 date format, UTC time</u>	✓	✓	✓	✓	✓
<u>49</u>	<u>Execution &amp; related information</u>	<u>Execution timestamp</u>	<u>Date and time a contract was originally executed, resulting in the generation of a new UTI.</u>  <u>Field value:</u> <u>ISO 8601 date format, UTC time</u>	✓	✓	✓	✓	✓
<u>50</u>	<u>Execution &amp; related information</u>	<u>Reporting timestamp</u>	<u>Date and time when the contract was reported to the trade repository.</u>  <u>Field value:</u> <u>ISO 8601 date format, UTC time</u>	✓	✓	✓	✓	✓
<u>51</u>	<u>Custom basket</u>	<u>Identifier of the basket's constituents (where applicable)</u>	<u>Underliers that represent the constituents of a custom basket, where applicable.</u>	✓	✓	✓	✓	✓
<u>52</u>	<u>Custom basket</u>	<u>Source of the identifier of the basket constituents (where applicable)</u>	<u>Source of the underliers' identifiers that represent the constituents of a custom basket, where applicable.</u>	✓	✓	✓	✓	✓
<u>53</u>	<u>Valuation</u>	<u>Valuation amount</u>	<u>Current monetary value of the outstanding contract.</u>  <u>Field value:</u> <u>Any value</u>	✓	✓	✓	✓	✓
<u>54</u>	<u>Valuation</u>	<u>Valuation currency</u>	<u>Currency in which “Valuation amount” is denominated.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✓	✓	✓	✓	✓

<u>55</u>	<u>Valuation</u>	<u>Valuation method</u>	<p><u>Source and method used for the valuation of the contract by the “Reporting specified person”.</u></p> <p><u>Field value:</u>  <u>“MTMA” = Mark-to-market</u>  <u>“MTMO” = Mark-to-model</u>  <u>“CCPV” = Central counterparty’s valuation</u></p>	✓	✓	✓	✓	✓
<u>56</u>	<u>Valuation</u>	<u>Valuation timestamp</u>	<p><u>Date and time of the last valuation, whether by "mark-to-market", "mark-to-model" or provided by the central counterparty, as the case may be.</u></p> <p><u>Field value:</u>  <u>ISO 8601 date format, UTC time</u></p>	✓	✓	✓	✓	✓
<u>57</u>	<u>Collateral &amp; margin</u>	<u>Collateral portfolio indicator</u>	<p><u>Indicator of whether the collateralisation was performed on a portfolio basis.</u></p> <p><u>Field value:</u>  <u>True, if collateralised on a portfolio basis</u>  <u>False, if not on a portfolio basis</u></p>	✓	✓	✓	✓	✓
<u>58</u>	<u>Collateral &amp; margin</u>	<u>Collateral portfolio code (where applicable)</u>	<p><u>Unique code assigned by “Counterparty 1” to the portfolio when collateral is reported on a portfolio basis, where applicable.</u></p> <p><u>Field value:</u>  <u>Alphanumeric string</u></p>	✓	✓	✓	✓	✓
<u>59</u>	<u>Collateral &amp; margin</u>	<u>Initial margin posted by Counterparty 1 (pre-haircut) (where applicable)</u>	<p><u>Monetary value of initial margin that has been posted by “Counterparty 1”, where applicable.</u></p> <p><u>Field value:</u>  <u>Any value greater than or equal to zero</u></p>	✓	✓	✓	✓	✓
<u>60</u>	<u>Collateral &amp; margin</u>	<u>Initial margin posted by Counterparty 1 (post-haircut)</u>	<p><u>Monetary value of initial margin that has been posted by “Counterparty 1” after application of the haircut.</u></p>	✓	✓	✓	✓	✓

		<u>(where applicable)</u>	<u>where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to zero.</u>					
<u>61</u>	<u>Collateral &amp; margin</u>	<u>Currency of initial margin posted (where applicable)</u>	<u>Currency in which the initial margin (both pre-haircut and post-haircut) posted by “Counterparty 1” is denominated, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✓	✓	✓	✓	✓
<u>62</u>	<u>Collateral &amp; margin</u>	<u>Initial margin collected by Counterparty 1 (pre-haircut) (where applicable)</u>	<u>Monetary value of initial margin that has been collected by “Counterparty 1”, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to zero</u>	✓	✓	✓	✓	✓
<u>63</u>	<u>Collateral &amp; margin</u>	<u>Initial margin collected by Counterparty 1 (post-haircut) (where applicable)</u>	<u>Monetary value of initial margin that has been collected by “Counterparty 1” after application of the haircut, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to zero</u>	✓	✓	✓	✓	✓
<u>64</u>	<u>Collateral &amp; margin</u>	<u>Currency of initial margin collected (where applicable)</u>	<u>Currency in which the initial margin (both pre-haircut and post-haircut) collected by “Counterparty 1” is denominated, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✓	✓	✓	✓	✓
<u>65</u>	<u>Collateral &amp; margin</u>	<u>Variation margin posted by Counterparty 1 (pre-haircut) (where applicable)</u>	<u>Monetary value of the variation margin posted by “Counterparty 1”, where applicable.</u>  <u>Field value:</u>	✓	✓	✓	✓	✓

			<u>Any value greater than or equal to zero</u>					
<u>66</u>	<u>Collateral &amp; margin</u>	<u>Variation margin posted by Counterparty 1 (post-haircut) (where applicable)</u>	<u>Monetary value of the variation margin posted by “Counterparty 1” after application of the haircut, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to zero</u>	✓	✓	✓	✓	✓
<u>67</u>	<u>Collateral &amp; margin</u>	<u>Currency of variation margin posted (where applicable)</u>	<u>Currency in which the variation margin (both pre-haircut and post-haircut) posted is denominated, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✓	✓	✓	✓	✓
<u>68</u>	<u>Collateral &amp; margin</u>	<u>Variation margin collected by Counterparty 1 (pre-haircut) (where applicable)</u>	<u>Monetary value of the variation margin collected by “Counterparty 1”, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to zero</u>	✓	✓	✓	✓	✓
<u>69</u>	<u>Collateral &amp; margin</u>	<u>Variation margin collected by Counterparty 1 (post-haircut) (where applicable)</u>	<u>Monetary value of the variation margin collected by “Counterparty 1” after application of the haircut, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to zero</u>	✓	✓	✓	✓	✓
<u>70</u>	<u>Collateral &amp; margin</u>	<u>Currency of variation margin collected (where applicable)</u>	<u>Currency in which the variation margin (both pre-haircut and post-haircut) collected by “Counterparty 1” is denominated, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✓	✓	✓	✓	✓

<u>71</u>	<u>Collateral &amp; margin</u>	<u>Excess collateral posted by Counterparty 1 (where applicable)</u>	<u>Monetary value of any additional collateral posted by “Counterparty 1” which is separate and independent from initial and variation margin, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to zero</u>	✓	✓	✓	✓	✓
<u>72</u>	<u>Collateral &amp; margin</u>	<u>Currency of excess collateral posted (where applicable)</u>	<u>Currency in which “Excess collateral posted by Counterparty 1” is denominated, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✓	✓	✓	✓	✓
<u>73</u>	<u>Collateral &amp; margin</u>	<u>Excess collateral collected by Counterparty 1 (where applicable)</u>	<u>Monetary value of any additional collateral collected by “Counterparty 1” which is separate and independent from initial margin and variation margin, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to zero</u>	✓	✓	✓	✓	✓
<u>74</u>	<u>Collateral &amp; margin</u>	<u>Currency of excess collateral collected (where applicable)</u>	<u>Currency in which “Excess collateral collected by Counterparty 1” is denominated, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✓	✓	✓	✓	✓
<u>75</u>	<u>Collateral &amp; margin</u>	<u>Collateralisation category (where applicable)</u>	<u>Indicator of whether a collateral agreement (or collateral agreements) between the counterparties exists (uncollateralised/partially collateralised/one-way collateralised/fully collateralised), where applicable.</u>	✓	✓	✓	✓	✓

			<u>Field value:</u> <u>“UNCL” = Uncollateralised</u> <u>“PRC1” = Partially collateralised: Counterparty 1 only</u> <u>“PRC2” = Partially collateralised: Counterparty 2 only</u> <u>“PRCL” = Partially collateralised</u> <u>“OWC1” = One-way collateralised: Counterparty 1 only</u> <u>“OWC2” = One-way collateralised: Counterparty 2 only</u> <u>“OWP1” = One-way/partially collateralised: Counterparty 1</u> <u>“OWP2” = One-way/partially collateralised: Counterparty 2</u> <u>“FLCL” = Fully collateralised</u>					
76	<u>Notional</u>	<u>Notional amount of the contract or leg 1</u>	<u>The notional amount of the contract or leg 1 of the contract.</u>  <u>Field value:</u> <u>Any value</u>	✓	✓	✓	✓	✓
77	<u>Notional</u>	<u>Notional currency of the contract or leg 1</u>	<u>Currency in which "Notional amount of the contract or leg 1" is denominated.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✓	✓	✓	✓	✓
78	<u>Notional</u>	<u>Notional amount of leg 2 (where applicable)</u>	<u>The notional amount of leg 2 of the contract, where applicable.</u>  <u>Field value:</u> <u>Any value</u>	✓	✓	✓	✓	✓
79	<u>Notional</u>	<u>Notional currency of leg 2 (where applicable)</u>	<u>Currency in which "Notional amount of leg 2" is denominated, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✓	✓	✓	✓	✓



80	<u>Notional</u>	<u>Total notional quantity of the contract or leg 1 (where applicable)</u>	<u>Aggregate notional quantity of the underlying thing to the contract, for the term of the contract or for leg 1 of the contract, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to zero</u>	✗	✗	✗	✓	✓
81	<u>Notional</u>	<u>Quantity unit of measure for the contract or leg 1 (where applicable)</u>	<u>Unit of measure in which "Total notional quantity of the contract or leg 1" and "Notional quantity of the contract or leg 1" are expressed, where applicable.</u>  <u>Field value:</u> <u>Alphanumeric string</u>	✗	✗	✗	✓	✓
82	<u>Notional</u>	<u>Notional quantity of the contract or leg 1 (where applicable)</u>	<u>The amount of the commodity (in quantity units) quoted on the contract or for leg 1 of the contract, where applicable.</u>  <u>Field value:</u> <u>Any valid number</u>	✗	✗	✗	✗	✓
83	<u>Notional</u>	<u>Quantity frequency of the contract or leg 1 (where applicable)</u>	<u>The rate at which the quantity is quoted on the contract or for leg 1 of the contract (e.g. hourly, daily, weekly or monthly), where applicable.</u>  <u>Field value:</u> <u>"HOUL" = Hourly</u> <u>"DAIL" = Daily</u> <u>"WEEK" = Weekly</u> <u>"MNTH" = Monthly</u> <u>"QURT" = Quarterly</u> <u>"MIAN" = Semi-annually</u> <u>"YEAR" = Yearly</u> <u>"ODMD" = OnDemand</u> <u>"EXPI" = End of term</u> <u>"ADHO" = Ad-hoc</u>	✗	✗	✗	✗	✓
84	<u>Notional</u>	<u>Quantity frequency multiplier of the contract or leg 1 (where applicable)</u>	<u>The number of time units for the "Quantity frequency of the contract or leg 1", where applicable.</u>  <u>Field value:</u> <u>Any number greater than or equal to 0</u>	✗	✗	✗	✗	✓

85	<u>Notional</u>	<u>Total notional quantity of leg 2 (where applicable)</u>	<u>Aggregate notional quantity of the underlying thing for the term of leg 2 of the contract, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to zero</u>	✗	✗	✗	✓	✓
86	<u>Notional</u>	<u>Quantity unit of measure of leg 2 (where applicable)</u>	<u>Unit of measure in which "Total notional quantity of leg 2" and "Notional quantity of leg 2" are expressed, where applicable.</u>  <u>Field value:</u> <u>Alphanumeric string</u>	✗	✗	✗	✓	✓
87	<u>Notional</u>	<u>Notional quantity of leg 2 (where applicable)</u>	<u>The amount of the commodity (in quantity units) quoted for leg 2 of the contract, where applicable.</u>  <u>Field value:</u> <u>Any valid number</u>	✗	✗	✗	✗	✓
88	<u>Notional</u>	<u>Quantity frequency of leg 2 (where applicable)</u>	<u>The rate at which the quantity is quoted for leg 2 of the contract (e.g. hourly, daily, weekly or monthly), where applicable.</u>  <u>Field value:</u> <u>"HOUL" = Hourly</u> <u>"DAIL" = Daily</u> <u>"WEEK" = Weekly</u> <u>"MNTH" = Monthly</u> <u>"QURT" = Quarterly</u> <u>"MIAN" = Semi-annually</u> <u>"YEAR" = Yearly</u> <u>"ODMD" = OnDemand</u> <u>"EXPI" = End of term</u> <u>"ADHO" = Ad-hoc</u>	✗	✗	✗	✗	✓
89	<u>Notional</u>	<u>Quantity frequency multiplier of leg 2 (where applicable)</u>	<u>The number of time units for the "Quantity frequency of leg 2", where applicable.</u>  <u>Field value:</u> <u>Any number greater than or equal to 0</u>	✗	✗	✗	✗	✓

90	<u>Notional</u>	<u>Call amount (where applicable)</u>	<u>Monetary amount that the option gives “Counterparty 1” the right to buy, where applicable.</u>  <u>Field value:</u> <u>Any value greater than zero</u>	✗	✗	✓	✗	✗
91	<u>Notional</u>	<u>Call currency (where applicable)</u>	<u>Currency in which “Call amount” is denominated, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✗	✗	✓	✗	✗
92	<u>Notional</u>	<u>Put amount (where applicable)</u>	<u>Monetary amount that the option gives “Counterparty 1” the right to sell, where applicable.</u>  <u>Field value:</u> <u>Any value greater than zero</u>	✗	✗	✓	✗	✗
93	<u>Notional</u>	<u>Put currency (where applicable)</u>	<u>Currency in which “Put amount” is denominated, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✗	✗	✓	✗	✗
94	<u>Prices</u>	<u>Price (where applicable)</u>	<u>Price specified in the contract, where applicable.</u>  <u>Field value:</u> <u>Any monetary value, if Price notation = 1</u> <u>Any value expressed as a decimal, if Price notation = 3</u>	✗	✓	✗	✓	✓
95	<u>Prices</u>	<u>Price currency (where applicable)</u>	<u>Currency in which “Price” is denominated, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✗	✓	✗	✓	✓

96	Prices	Price notation (where applicable)	Manner in which "Price" is expressed, where applicable.  Field value: 1 = Monetary amount 3 = Decimal	✗	✓	✗	✓	✓
97	Prices	Price unit of measure (where applicable)	Unit of measure in which "Price" is expressed, where applicable.	✗	✓	✗	✓	✓
98	Prices	Unadjusted effective date of the price (Price schedule) (where applicable)	Unadjusted effective date of the price, where applicable.  Field value: ISO 8601 date format, UTC time	✗	✓	✗	✓	✓
99	Prices	Unadjusted end date of the price (Price schedule) (where applicable)	Unadjusted end date of the price, where applicable.  Field value: ISO 8601 date format, UTC time	✗	✓	✗	✓	✓
100	Prices	Price in effect between the unadjusted effective date and end date (Price schedule) (where applicable)	Price in effect between the unadjusted effective date and unadjusted end date inclusive, where applicable.  Field value: Any monetary value, if the Price notation = 1 Any value expressed as a decimal, if the Price notation = 3	✗	✓	✗	✓	✓
101	Prices	Strike price (where applicable)	The strike price of the option, where applicable.  Field value: Any monetary value, if "Strike price notation" = 1 Any value expressed as a decimal, if "Strike price notation" = 3	✓	✓	✓	✓	✓

<u>102</u>	<u>Contract information</u>	<u>Strike price currency/ currency pair (where applicable)</u>	<u>The currency or currency pair in which “Strike price” of the option is denominated or expressed, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u> <u>For foreign exchange options, Unit currency/Quoted currency</u>	✓	✓	✓	✓	✓
<u>103</u>	<u>Contract information</u>	<u>Strike price notation (where applicable)</u>	<u>Manner in which “Strike price” is expressed, where applicable.</u>  <u>Field value:</u> <u>1 = Monetary amount</u> <u>3 = Decimal</u>	✓	✓	✓	✓	✓
<u>104</u>	<u>Prices</u>	<u>Effective date of strike price (Strike price schedule) (where applicable)</u>	<u>Unadjusted effective date of the strike price, where applicable.</u>  <u>Field value:</u> <u>ISO 8601 date format, UTC time</u>	✓	✓	✓	✓	✓
<u>105</u>	<u>Prices</u>	<u>End date of strike price (Strike price schedule) (where applicable)</u>	<u>Unadjusted end date of the strike price, where applicable.</u>  <u>Field value:</u> <u>ISO 8601 date format, UTC time</u>	✓	✓	✓	✓	✓
<u>106</u>	<u>Prices</u>	<u>Strike price in effect on associated effective date (Strike price schedule) (where applicable)</u>	<u>Strike price in effect between the unadjusted effective date and unadjusted end date inclusive, where applicable.</u>  <u>Field value:</u> <u>Any monetary value, if Strike price notation = 1</u> <u>Any value expressed as a decimal, if the Strke price notation = 3</u>	✓	✓	✓	✓	✓
<u>107</u>	<u>Prices</u>	<u>Option premium amount (where applicable)</u>	<u>Monetary amount paid by the option buyer, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to zero</u>	✓	✓	✓	✓	✓

<u>108</u>	<u>Prices</u>	<u>Option premium currency (where applicable)</u>	<u>Currency in which “Option premium amount” is denominated, where applicable</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✓	✓	✓	✓	✓
<u>109</u>	<u>Prices</u>	<u>Exchange rate</u>	<u>Exchange rate between the two different currencies specified in the contract.</u>  <u>Field value:</u> <u>Any value greater than 0</u>	✗	✗	✓	✗	✗
<u>110</u>	<u>Prices</u>	<u>Exchange rate basis</u>	<u>Currency pair and order in which “Exchange rate” and “Forward exchange rate”, where applicable, is denominated.</u>  <u>Field value:</u> <u>Any pair of currencies included in ISO 4217</u>	✗	✗	✓	✗	✗
<u>111</u>	<u>Payment</u>	<u>Fixed rate day count convention of leg 1 (where applicable)</u>	<u>The actual number of days in the calculation period for the fixed rate of leg 1, where applicable.</u>  <u>Field value:</u> <u>A001-A020 and “NARR”</u>	✓	✓	✓	✓	✓
<u>112</u>	<u>Payment</u>	<u>Fixed rate day count convention of leg 2 (where applicable)</u>	<u>The actual number of days in the calculation period for the fixed rate of leg 2, where applicable.</u>  <u>Field value:</u> <u>A001-A020 and “NARR”</u>	✓	✓	✓	✓	✓
<u>113</u>	<u>Payment</u>	<u>Floating rate day count convention of leg 1 (where applicable)</u>	<u>The actual number of days in the calculation period for the floating rate of leg 1, where applicable.</u>  <u>Field value:</u> <u>A001-A020 and “NARR”</u>	✓	✓	✓	✓	✓

<u>114</u>	<u>Payment</u>	<u>Floating rate day count convention of leg 2 (where applicable)</u>	<u>The actual number of days in the calculation period for the floating rate of leg 2, where applicable.</u>  <u>Field value:</u> <u>A001-A020 and “NARR”</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>
<u>115</u>	<u>Payment</u>	<u>Floating rate reset frequency period of leg 1 (where applicable)</u>	<u>Time unit associated with the frequency of resets of leg 1, where applicable.</u>  <u>Field value:</u> <u>“DAIL” = daily</u> <u>“WEEK” = weekly</u> <u>“MNTH” = monthly</u> <u>“QURT” = quarterly</u> <u>“YEAR” = yearly</u> <u>“ADHO” = ad hoc which applies when payments are irregular</u> <u>“EXPI” = payment at term</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>
<u>116</u>	<u>Payment</u>	<u>Floating rate reset frequency period multiplier of leg 1 (where applicable)</u>	<u>Number of time units (as expressed by “Floating rate reset frequency period of leg 1”) that determines the frequency at which periodic payment dates for reset occur for the floating rate of leg 1, where applicable.</u>  <u>Field value:</u> <u>Any number greater than or equal to 0</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>
<u>117</u>	<u>Payment</u>	<u>Floating rate reset frequency period of leg 2 (where applicable)</u>	<u>Time unit associated with the frequency of resets of leg 2, where applicable.</u>  <u>Field value:</u> <u>“DAIL” = daily</u> <u>“WEEK” = weekly</u> <u>“MNTH” = monthly</u> <u>“QURT” = quarterly</u> <u>“YEAR” = yearly</u> <u>“ADHO” = ad hoc which applies when payments are irregular</u> <u>“EXPI” = payment at term</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>

<u>118</u>	<u>Payment</u>	<u>Floating rate reset frequency period multiplier of leg 2 (where applicable)</u>	<u>Number of time units (as expressed by “Floating rate reset frequency period of leg 2”) that determines the frequency at which periodic payment dates for reset occur for the floating rate of leg 2, where applicable.</u>  <u>Field value:</u> <u>Any number greater than or equal to 0</u>	✓	✓	✓	✓	✓
<u>119</u>	<u>Payment</u>	<u>Fixed rate payment frequency period of leg 1 (where applicable)</u>	<u>Time unit associated with the frequency of payments for “Fixed rate of leg 1”, where applicable.</u>  <u>Field value:</u> <u>“DAIL” = daily</u> <u>“WEEK” = weekly</u> <u>“MNTH” = monthly</u> <u>“QURT” = quarterly</u> <u>“YEAR” = yearly</u> <u>“ADHO” = ad hoc which applies when payments are irregular</u> <u>“EXPI” = payment at term</u>	✓	✓	✗	✓	✓
<u>120</u>	<u>Payment</u>	<u>Fixed rate payment frequency period multiplier of leg 1 (where applicable)</u>	<u>Number of time units (as expressed by “Fixed rate payment frequency period of leg 1”) that determines the frequency at which periodic payment dates occur for “Fixed rate of leg 1”, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to 0</u>	✓	✓	✗	✓	✓
<u>121</u>	<u>Payment</u>	<u>Fixed rate payment frequency period of leg 2 (where applicable)</u>	<u>Time unit associated with the frequency of payments for “Fixed rate of leg 2”, where applicable.</u>  <u>Field value:</u> <u>“DAIL” = daily</u> <u>“WEEK” = weekly</u> <u>“MNTH” = monthly</u> <u>“QURT” = quarterly</u> <u>“YEAR” = yearly</u> <u>“ADHO” = ad hoc which</u>	✓	✓	✗	✓	✓



			<u>applies when payments are irregular</u> <u>“EXPI” = payment at term</u>					
<u>122</u>	<u>Payment</u>	<u>Fixed rate payment frequency period multiplier of leg 2</u> <u>(where applicable)</u>	<u>Number of time units (as expressed by “Fixed rate payment frequency period of leg 2”) that determines the frequency at which periodic payment dates occur for the “Fixed rate of leg 2”, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to 0</u>	✓	✓	✗	✓	✓
<u>123</u>	<u>Payment</u>	<u>Floating rate payment frequency period of leg 1</u> <u>(where applicable)</u>	<u>Time unit associated with the frequency of payments for the floating rate of leg 1, where applicable.</u>  <u>Field value:</u> <u>“DAIL” = daily</u> <u>“WEEK” = weekly</u> <u>“MNTH” = monthly</u> <u>“QURT” = quarterly</u> <u>“YEAR” = yearly</u> <u>“ADHO” = ad hoc which applies when payments are irregular</u> <u>“EXPI” = payment at term</u>	✓	✓	✗	✓	✓
<u>124</u>	<u>Payment</u>	<u>Floating rate payment frequency period multiplier of leg 1</u> <u>(where applicable)</u>	<u>Number of time units (as expressed by “Floating rate payment frequency period of leg 1”) that determines the frequency at which periodic payment dates occur for the floating rate of leg 1, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to 0</u>	✓	✓	✗	✓	✓

<u>125</u>	<u>Payment</u>	<u>Floating rate payment frequency period of leg 2 (where applicable)</u>	<u>Time unit associated with the frequency of payments for the floating rate of leg 2, where applicable.</u>  <u>Field value:</u> <u>“DAIL” = daily</u> <u>“WEEK” = weekly</u> <u>“MNTH” = monthly</u> <u>“QURT” = quarterly</u> <u>“YEAR” = yearly</u> <u>“ADHO” = ad hoc which applies when payments are irregular</u> <u>“EXPI” = payment at term</u>	✓	✓	✗	✓	✓
<u>126</u>	<u>Payment</u>	<u>Floating rate payment frequency period multiplier of leg 2 (where applicable)</u>	<u>Number of time units (as expressed by the payment frequency period) that determines the frequency at which periodic payment dates occur for the floating rate of leg 2, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to 0</u>	✓	✓	✗	✓	✓
<u>127</u>	<u>Payment</u>	<u>Other payment type (where applicable)</u>	<u>Type of “Other payment amount”, where applicable.</u>  <u>Field value:</u> <u>“UFRO” = Upfront Payment</u> <u>“UWIN” = Unwind or Full termination</u> <u>“PEXH” = Principal Exchange</u>	✓	✓	✓	✓	✓
<u>128</u>	<u>Payment</u>	<u>Other payment amount (where applicable)</u>	<u>Other payment amount based on “Other payment type”, where applicable.</u>  <u>Field value:</u> <u>Any value greater than or equal to zero</u>	✓	✓	✓	✓	✓
<u>129</u>	<u>Payment</u>	<u>Other payment currency (where applicable)</u>	<u>Currency in which “Other payment amount” is denominated, where applicable.</u>  <u>Field value:</u> <u>Currencies included in ISO 4217</u>	✓	✓	✓	✓	✓

<u>130</u>	<u>Payment</u>	<u>Other payment payer (where applicable)</u>	<u>Identifier of the payer of “Other payment amount”, where applicable.</u>  <u>Field value:</u> <u>Alphanumeric string</u>	✓	✓	✓	✓	✓
<u>131</u>	<u>Payment</u>	<u>Other payment receiver (where applicable)</u>	<u>Identifier of the receiver of “Other payment amount”, where applicable.</u>  <u>Field value:</u> <u>Alphanumeric string</u>	✓	✓	✓	✓	✓
<u>132</u>	<u>Event</u>	<u>Action type</u>	<u>Type of action taken on the contract.</u>  <u>Field value:</u> <u>4 alphabetic characters:</u> <u>“NEWT” = New</u> <u>“MODI” = Modify</u> <u>“CORR” = Correct</u> <u>“EROR” = Error</u> <u>“TERM” = Terminate</u> <u>“REVI” = Revive</u> <u>“VALU” = Valuation</u> <u>“MARU” = Collateral/Margin update</u>	✓	✓	✓	✓	✓
<u>133</u>	<u>Event</u>	<u>Event type (where applicable)</u>	<u>Explanation or reason for the action being taken on the contract, where applicable.</u>  <u>Field value:</u> <u>4 alphabetic characters:</u> <u>“TRAD” = Trade</u> <u>“NOVA” = Novation</u> <u>“COMP” = Compression or other risk reduction exercise</u> <u>“ETRM” = Early termination</u> <u>“CLRG” = Clearing</u> <u>“EXER” = Exercise</u> <u>“ALOC” = Allocation</u> <u>“CLAL” = Clearing &amp; Allocation</u> <u>“CREV” = Credit event</u> <u>“CORP” = Corporate Event</u> <u>“UPDT” = Update</u>	✓	✓	✓	✓	✓
<u>134</u>	<u>Event</u>	<u>Event date (where applicable)</u>	<u>Date of occurrence of the event</u>  <u>Field value:</u>	✓	✓	✓	✓	✓

			<u>ISO 8601 date format, UTC time</u>					
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<i>First column Type of information</i>	<i>Second column Data field</i>	<i>Third column Description of data field</i>
1- Contract information	Unique transaction identifier (UTI)	An identifier to denote the transaction. For an uncleared contract that is not electronically confirmed, the specified person must report a UTI to be agreed on with the counterparty to the contract or a UTI that is internally generated. For all other contracts, the specified person must report the UTI to be agreed on with the counterparty to the contract. Field value: Alphanumeric string.
	Unique product identifier (UPI)	An identifier to denote the product type (e.g. ISDA product taxonomy). Field value: Alphanumeric string.
	Previous UTI (where applicable)	To denote the previous UTI relating to this contract. Field value: Alphanumeric string.
2- Counterparty information	Identifier of counterparty 1	An identifier of counterparty 1. Where counterparty 1 is a specified person, to use LEI or pre-LEI if LEI is not available. Where counterparty 1 is not a specified person, to use LEI or pre-LEI if LEI is not available or, if counterparty 1 does not have any LEI or pre-LEI, to use SWIFT BIC code, AVOX ID, any identifier issued by a licensed trade repository or licensed foreign trade repository, or client code. In the case of individuals, to use a client code. Field value: Alphanumeric string.
	Identifier of counterparty 2	An identifier of counterparty 2. Where counterparty 2 is a specified person, to use LEI or pre-LEI if LEI is not available. Where counterparty 2 is not a specified person, to use LEI or pre-LEI if LEI is not available or, if counterparty 2 does not have any LEI or pre-LEI, to use SWIFT BIC code, AVOX ID, any identifier issued by a licensed trade repository or licensed foreign trade repository, or client code. In the case of individuals, to use a client code. Field value: Alphanumeric string.
	Identifier of reporting entity	To denote the identity of the reporting entity. To use LEI or pre-LEI if LEI is not available. Field value: Alphanumeric string.
3- Clearing	Whether the contract has been cleared	To denote if the contract has been cleared. Field value: "True" or "False".

-		Identifier of clearing entity (where applicable)	To denote the identity of the clearing entity. To use LEI or pre-LEI if LEI is not available. Field value: Alphanumeric string.
4.	Transactional data	Effective date or start date of contract	The date under which the obligations under the contract come into effect. Field value: ISO 8601 date format, UTC time.
-		Maturity, termination or end date of contract	The date of expiry of the contract. Field value: ISO 8601 date format, UTC time.
5.	Timestamp	Reporting timestamp	The date and time when the contract was reported to a LTR or LFTR. Field value: ISO 8601 date format, UTC time.
6.	Option (where applicable)	Option type	To denote the type of option. Field value: "Call" or "Put".
-		Option expiration date	The expiry date of the option. Field value: ISO 8601 date format, UTC time.
-		Option premium	The amount of option premium paid by the buyer to the seller for the reported contract. Field value: Any valid number.
-		Option premium currency	The currency in which the option premium is expressed in. Field value: ISO currency code.
-		Option style	To indicate whether the option can be exercised on a fixed date or any time during the life of the contract. Field value: "American", "European" or "Bermudan".
-		Strike price (cap/floor rate)	The strike price of the option. Field value: Any valid number.

{S 120/2020 wef 25/02/2020}  
 {S 153/2018 wef 01/04/2018}  
 {S 529/2017 wef 01/10/2017}  
 {S 30/2017 wef 26/01/2017}  
 {S 41/2016 wef 29/01/2016}  
 {S 727/2014 wef 01/11/2014}  
 {S 224/2014 wef 31/03/2014}

**PART IA**

**ADDITIONAL DERIVATIVES INFORMATION TO BE  
 REPORTED FOR ALL CLASSES OF SPECIFIED  
 DERIVATIVES CONTRACTS**

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
1. Counterparty information	Trading capacity of specified person	To denote trading capacity of specified person. Field value: "Principal" or "Agent".
	Identifier of beneficiary	To denote the identity of the beneficiary of the contract. Where the contract is executed via a structure representing a number of beneficiaries such as a trust or a fund, the beneficiary must be identified as that structure (i.e. as the trust or fund). Where the beneficiary is a legal entity, to use LEI or pre-LEI if LEI is not available.  Where the beneficiary is a collective investment scheme (CIS) or real estate investment trust (REIT), the beneficiary must be identified by the LEI, or the OPERA II scheme number if LEI is not available. Where the beneficiary is an individual, to report the client code assigned by the specified person. Field value: Alphanumeric string.
	Reporting obligation of specified person	To indicate the jurisdiction to which the specified person has a reporting obligation. Field value: Free text.
2. Confirmation	Date of confirmation	The date when the contract is confirmed. Field value: ISO 8601 date format, UTC time.
	Whether the contract is electronically confirmed	To indicate whether the contract is electronically confirmed. Field value: "Electronic", "Non-electronic" or "Not Confirmed".
3. Trade execution	Identifier of execution venue	Identifier of execution venue. To denote "SEF", "DCM", "Off Facility" or LEI of the execution venue if applicable. To use LEI or pre-LEI if LEI is not available. Field value: Alphanumeric string.
4. Transactional data	Delivery type	To indicate whether the contract is settled physically or in cash. Field value: "Cash", "Physical" or "Election".

		Deliverable Currency (where applicable)	The currency to be delivered. Field value: ISO currency code.
		Mark to market or mark to model value of contract	To denote the mark to market or mark to model value of the contract. Field value: Any valid number.
		Currency of mark to market or mark to model value	Currency in which the mark to market or mark to model value of the contract is expressed. Field value: ISO currency code.
		Valuation type	To denote if the contract is mark to market or mark to model. Field value: "Mark to market" or "Mark to model".
		Date and time of valuation	Date and time of the last mark to market or mark to model valuation. Field value: ISO 8601 date format, UTC time.
5.	Timestamp	Execution date	The date of execution of the contract. Field value: ISO 8601 date format, UTC time.
		Clearing date (where applicable)	Where the contract is cleared, the date when the clearing took place. Field value: ISO 8601 date format, UTC time.
6.	Contract information	Booking location	Where the contract is booked in Singapore, to use country code for Singapore "SG". Where the contract is not booked in Singapore, to denote the country where the contract was booked. Field value: ISO 3166-1 alpha-2 country code.
		Trader location	Where the contract is traded in Singapore, to use country code for Singapore "SG". Where the contract is not traded in Singapore, to denote the country where the trader which executed the contract is located. Field value: ISO 3166-1 alpha-2 country code.

[S-153/2018-wef 01/04/2018]

## PART II

### DERIVATIVES INFORMATION TO BE REPORTED FOR INTEREST RATE DERIVATIVES CONTRACTS

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
1. Transactional data	Notional amount for leg 1	The notional amount of leg 1 of the contract. Field value: Any valid number.
	Notional currency for leg 1	Currency in which notional amount of leg 1 of the contract is expressed in. Field value: ISO currency code.
	Notional amount for leg 2	The notional amount of leg 2 of the contract. Field value: Any valid number.
	Notional currency for leg 2	Currency in which notional amount of leg 2 of the contract is expressed in. Field value: ISO currency code.
	Amount of upfront payment (where applicable)	The amount of any upfront payment counterparty 1 made or received. Field value: Any valid number.
	Currency/currencies in which upfront payment is expressed (where applicable)	The currency/currencies in which the upfront payment is expressed. Field value: ISO currency code.
	Payer of leg 1	LEI of counterparty paying leg 1. Field value: Alphanumeric string.
	Payer of leg 2	LEI of counterparty paying leg 2. Field value: Alphanumeric string.
	Rate of leg 1 (where applicable)	The rate used in leg 1, where applicable. Field value: Any valid number.
	Rate of leg 2 (where applicable)	The rate used in leg 2, where applicable. Field value: Any valid number.
	Payment frequency period of leg 1 (where applicable)	The frequency period of payments for leg 1. Field value: D (day), M (month), W (week), Y (year) or T (term).
	Payment frequency multiplier of leg 1 (where applicable)	An integer number of the payment frequency period of leg 1. Field value: Any valid number.
	Payment frequency period of leg 2 (where applicable)	The frequency period of payments for leg 2. Field value: D (day), M (month), W (week), Y (year) or T (term).



Payment frequency multiplier of leg 2 (where applicable)	An integer number of the payment frequency period of leg 2. Field value: Any valid number.
Day count of leg 1 (where applicable)	The actual number of days in the calculation period for leg 1. Field value: "1/1", "30/360", "30E/360.ISDA", "30E/360", "ACT/360", "ACT/365.FIXED", "ACT/365L", "ACT/ACT.AFB", "ACT/ACT.ICMA", "ACT/ACT.ISDA", "ACT/ACT.ISMA", "BUS/252" or "Other".
Day count of leg 2 (where applicable)	The actual number of days in the calculation period for leg 2. Field value: "1/1", "30/360", "30E/360.ISDA", "30E/360", "ACT/360", "ACT/365.FIXED", "ACT/365L", "ACT/ACT.AFB", "ACT/ACT.ICMA", "ACT/ACT.ISDA", "ACT/ACT.ISMA", "BUS/252" or "Other".
Reset frequency period of leg 1 (where applicable)	The frequency with which leg 1 resets. Field value: D (day), M (month), W (week), Y (year) or T (term).
Reset frequency multiplier of leg 1 (where applicable)	An integer number of the reset frequency period of leg 1. Field value: Any valid number.
Reset frequency period of leg 2 (where applicable)	The frequency with which leg 2 resets. Field value: D (day), M (month), W (week), Y (year) or T (term).
Reset frequency multiplier of leg 2 (where applicable)	An integer number of the reset frequency period of leg 2. Field value: Any valid number.
Price/spread (where applicable)	Transacted price/spread. Field value: Any valid number.

[S-153/2018-wef 01/04/2018]

### PART III

#### DERIVATIVES INFORMATION TO BE REPORTED FOR CREDIT DERIVATIVES CONTRACTS

- <i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
1. Counterparty information	Identifier of counterparty purchasing protection (where applicable)	An identifier of the counterparty purchasing protection. Where the counterparty is a specified person, to use LEI or pre-LEI if LEI is not available. Where the counterparty is not a specified person, to use LEI or pre-LEI if LEI is not available, or if the counterparty does not have any LEI or pre-LEI, to use SWIFT BIC code, AVOX ID, any identifier issued by a licensed trade repository or licensed foreign trade repository, or client code. In the case of individuals, to use a client code. Field value: Alphanumeric string.
	Identifier of counterparty selling protection (where applicable)	An identifier of the counterparty selling protection. Where the counterparty is a specified person, to use LEI or pre-LEI if LEI is not available. Where the counterparty is not a specified person, to use LEI or pre-LEI if LEI is not available, or if the counterparty does not have any LEI or pre-LEI, to use SWIFT BIC code, AVOX ID, any identifier issued by a licensed trade repository or licensed foreign trade repository, or client code. In the case of individuals, to use a client code. Field value: Alphanumeric string.
	Information identifying the reference entity	An identifier of the entity that is the subject of the protection being purchased and sold. To use REDID (where available). Field value: Alphanumeric string.
2. Transactional data	Notional amount	The notional amount of the contract. Field value: Any valid number.
	Notional currency	The currency in which the notional amount is expressed in. Field value: ISO currency code.
	Amount of upfront payment (where applicable)	The amount of any upfront payment counterparty 1 made or received. Field value: Any valid number.
	Currency/ currencies in which upfront payment is expressed (where applicable)	The currency/currencies in which the upfront payment is expressed. Field value: ISO currency code.
	Payment frequency period of counterparty 1 (where applicable)	The frequency period of payments for counterparty 1. Field value: D (day), M (month), W (week), Y (year) or T (term).
	Payment frequency multiplier of	An integer number of the payment frequency period of counterparty 1. Field value: Any valid number.

-	counterparty 1 (where applicable)	
-	Payment frequency period of counterparty 2 (where applicable)	The frequency period of payments for counterparty 2. Field value: D (day), M (month), W (week), Y (year) or T (term).
-	Payment frequency multiplier of counterparty 2 (where applicable)	An integer number of the payment frequency period of counterparty 2. Field value: Any valid number.
-	Price/spread (where applicable)	Transacted price/spread. Field value: Any valid number.

[S 224/2014-wef 31/03/2014]

#### PART IV

#### DERIVATIVES INFORMATION TO BE REPORTED FOR FOREIGN EXCHANGE DERIVATIVES CONTRACTS

<i>First column Type of information</i>	<i>Second column Data field</i>	<i>Third column Description of data field</i>
- - - - -	Notional amount 1	The notional amount of the first underlying currency. Field value: Any valid number.
	Currency 1	The notional currency payable by specified person. Field value: ISO currency code.
	Notional amount 2	The notional amount of the second underlying currency. Field value: Any valid number.
	Currency 2	The notional currency payable by the counterparty. Field value: ISO currency code.
	Exchange rate	The exchange rate of the currencies of the contract. Field value: Any valid number.

[S 727/2014-wef 01/11/2014]

#### PART V

#### DERIVATIVES INFORMATION TO BE REPORTED FOR EQUITY DERIVATIVES CONTRACTS

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
1. Contract information	Underlying	A unique identifier for the underlying to the derivative to which the transaction relates, or, if no unique identifier is available in the case of baskets or indices, a notation to indicate that the underlying is a basket or index. Field value: ISIN (12 alphanumerical digits); CUSIP (9 alphanumerical digits); SEDOL (7 alphanumerical digits); RIC (5 alphanumerical digits); Interim entity identifier (20 alphanumerical digits), B = Basket, I = Index.
2. Transactional data	Notional amount (where applicable)	The notional amount of the contract. Field value: Any valid number.
	Notional currency	The currency in which the notional amount is expressed in. Field value: ISO currency code.
	Quantity (where applicable)	This field represents the number of units/shares/baskets/options/variance amount. Field value: Any valid number.
	Amount of upfront payment (where applicable)	The amount of any upfront payment counterparty 1 made or received. Field value: Any valid number.
	Currency/currencies in which upfront payment is expressed (where applicable)	The currency/currencies in which the upfront payment is expressed. Field value: ISO currency code.
	Payment frequency (where applicable)	The frequency period of payments for counterparty 1. Field value: D (day), M (month), W (week), Y (year) or T (term).
	Payment frequency multiplier (where applicable)	An integer number of the payment frequency period of counterparty 1. Field value: Any valid number.
	Price/rate (where applicable)	Transacted price/rate. Field value: Any valid number.
	Currency in which price/rate is expressed (where applicable)	The currency in which the price is expressed. Field value: ISO currency code.

[S-153/2018-wef 01/04/2018]

PART VI

**DERIVATIVES INFORMATION TO BE REPORTED  
FOR COMMODITY DERIVATIVES CONTRACTS**

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
1. Contract information	Commodity base	Indicates the type of commodity underlying the contract. Field value: AG (Agricultural), EN (Energy), ME (Metals), IN (Index), EX (Exotic)
2. Transactional data	Commodity details	Details of the type of commodity underlying the contract. Field value: Agricultural GO (Grains oilseeds), DA (Dairy), LI (Livestock), FO (Forestry), SO (Softs). Energy OI (Oil), NG (Natural gas), CO (Coal), EL (Electricity), IE (Inter energy). Metals PR (Precious), NP (Non-precious).
-	Quantity unit (where applicable)	A unit to measure the quantity of each side of the derivative (e.g. barrels or bushels). Field value: Alphanumeric string.
-	Quantity (where applicable)	The amount of the commodity (in quantity units) quoted on the derivative. Field value: Any valid number.
-	Quantity frequency (where applicable)	The rate at which the quantity is quoted on the derivative (e.g. hourly, daily, weekly or monthly). Field value: D (day), H (hour), M (month), W (week).
-	Total quantity (where applicable)	The quantity of the commodity for the entire term of the derivative. Field value: Any valid number.
-	Notional amount	The current total notional amount or total quantity in the unit of measure of the commodity underlying the derivative, or payout where a fixed payment is made at maturity based on certain conditions being met at expiry or during the life of the derivative. Field value: Any valid number.
-	Notional currency	The currency in which the notional amount is expressed in. Field value: ISO currency code.
-	Amount of upfront payment (where applicable)	The amount of any upfront payment the specified person made or received. Field value: Any valid number.

-	Currency/currencies of upfront payment (where applicable)	Currency/currencies in which the upfront payment, if any, is expressed in. Field value: ISO currency code.
-	Payment frequency	The frequency of payments (e.g. 3M or 1Y). Field value: D (day), M (month), W (week), Y (year) or T (term).
-	Payment multiplier	The number of periods of payments. Field value: Any valid number.
-	Buyer/Seller	Buyer/Seller of the derivative. Field value: "Buyer", "Seller".

[S 153/2018 wef 01/04/2018]  
[S 874/2018 wef 01/01/2019]

## SECOND SCHEDULE

[Deleted by SXXX/2023 wef from XX/10/2024]

Regulation 7

### REPORTING COMMENCEMENT DATE

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>
<i>Class of specified derivatives contracts</i>	<i>Required information and reporting commencement date applicable to specified person mentioned in paragraph (a) or (c) of definition of "specified person" in section 124 of Act</i>	<i>Required information and reporting commencement date applicable to specified person mentioned in paragraph (b), (d), (e) or (g) of definition of "specified person" in section 124 of Act</i>	<i>Required information and reporting commencement date applicable to significant derivatives holder</i>
1. Interest rate derivatives contracts booked in Singapore	1 April 2014 for information mentioned in Parts I and II of the First Schedule	1 July 2014 for information mentioned in Parts I and II of the First Schedule	1 October 2014 for information mentioned in Parts I and II of the First Schedule
-	1 November 2015 for information mentioned in items 1 to 5 of Part IA of the First Schedule	1 November 2015 for information mentioned in items 1 to 5 of Part IA of the First Schedule	1 November 2015 for information mentioned in items 1 to 5 of Part IA of the First Schedule
-	1 October 2018 for information mentioned in item 6 of Part IA of the First Schedule	1 October 2018 for information mentioned in item 6 of Part IA of the First Schedule	1 October 2018 for information mentioned in item 6 of Part IA of the First Schedule
	1 November 2015 for information mentioned in	1 October 2019 for information mentioned in	1 October 2019 for information mentioned in

2.	Interest rate derivatives contracts traded in Singapore	Part I, items 1 to 5 of Part IA and Part II of the First Schedule	Parts I, IA and II of the First Schedule	Parts I, IA and II of the First Schedule
		1 October 2018 for information mentioned in item 6 of Part IA of the First Schedule		
3.	Credit derivatives contracts booked in Singapore	1 April 2014 for information mentioned in Parts I and III of the First Schedule	1 July 2014 for information mentioned in Parts I and III of the First Schedule	1 October 2014 for information mentioned in Parts I and III of the First Schedule
		1 November 2015 for information mentioned in items 1 to 5 of Part IA of the First Schedule	1 November 2015 for information mentioned in items 1 to 5 of Part IA of the First Schedule	1 November 2015 for information mentioned in items 1 to 5 of Part IA of the First Schedule
		1 October 2018 for information mentioned in item 6 of Part IA of the First Schedule	1 October 2018 for information mentioned in item 6 of Part IA of the First Schedule	1 October 2018 for information mentioned in item 6 of Part IA of the First Schedule
4.	Credit derivatives contracts traded in Singapore	1 November 2015 for information mentioned in Part I, items 1 to 5 of Part IA and Part III of the First Schedule	1 October 2019 for information mentioned in Parts I, IA and III of the First Schedule	1 October 2019 for information mentioned in Parts I, IA and III of the First Schedule
		1 October 2018 for information mentioned in item 6 of Part IA of the First Schedule		
5.	Foreign exchange derivatives contracts booked in Singapore	1 May 2015 for information mentioned in Parts I and IV of the First Schedule	1 October 2021 for information mentioned in Parts I, IA and IV of the First Schedule	1 October 2021 for information mentioned in Parts I, IA and IV of the First Schedule
		1 November 2015 for information mentioned in items 1 to 5 of Part IA of the First Schedule		
		1 October 2018 for information mentioned in item 6 of Part IA of the First Schedule		
6.	Foreign exchange derivatives contracts traded in Singapore	1 November 2015 for information mentioned in Parts I, items 1 to 5 of Part IA and Part IV of the First Schedule	1 October 2021 for information mentioned in Parts I, IA and IV of the First Schedule	1 October 2021 for information mentioned in Parts I, IA and IV of the First Schedule
		1 October 2018 for information mentioned in		

		item 6 of Part IA of the First Schedule		
7.	Equity derivatives contracts booked in Singapore	1 October 2018 for information mentioned in Parts I, IA and V of the First Schedule	1 October 2021 for information mentioned in Parts I, IA and V of the First Schedule	1 October 2021 for information mentioned in Parts I, IA and V of the First Schedule
8.	Equity derivatives contracts traded in Singapore	1 October 2018 for information mentioned in Parts I, IA and V of the First Schedule	1 October 2021 for information mentioned in Parts I, IA and V of the First Schedule	1 October 2021 for information mentioned in Parts I, IA and V of the First Schedule
9.	Commodity derivatives contracts booked in Singapore	1 October 2018 for information mentioned in Parts I, IA and VI of the First Schedule	1 October 2021 for information mentioned in Parts I, IA and VI of the First Schedule	1 October 2021 for information mentioned in Parts I, IA and VI of the First Schedule
10.	Commodity derivatives contracts traded in Singapore	1 October 2018 for information mentioned in Parts I, IA and VI of the First Schedule	1 October 2021 for information mentioned in Parts I, IA and VI of the First Schedule	1 October 2021 for information mentioned in Parts I, IA and VI of the First Schedule

[S 332/2020 wef 28/04/2020]  
[S 153/2018 wef 01/04/2018]



## THIRD SCHEDULE

Regulation 9(1), (2), (3) and (4)

### PART I

TIME AT WHICH SPECIFIED PERSON  
(BUT NOT SIGNIFICANT DERIVATIVES HOLDER)  
MUST REPORT MATTER INFORMATION

<i>First column</i> <u>Matter Information</u>	<i>Second column</i> <i>Time at which person who is, on <del>applicable reporting</del>the rules <del>revision</del> commencement date, specified person (but not significant derivatives holder) must report <del>matter information</del></i>	<i>Third column</i> <i>Time at which person who becomes, after <del>applicable reporting</del>the rules <del>revision</del> commencement date, specified person (but not significant derivatives holder) must report <del>matter information</del></i>
1. Information mentioned in <del>Parts I to VI</del> of the First Schedule in respect of the execution of a relevant specified derivatives contract	Within 6 months after the <del>applicable reporting</del> rules <del>revision</del> commencement date	Within 6 months after the date on which the person becomes a specified person (but not a significant derivatives holder)
1A. Information mentioned in <del>Parts I to VI</del> of the First Schedule in respect of the termination of a relevant specified derivatives contract which terminates in the period during which the <u>matter information</u> mentioned in item 1 on the relevant specified derivatives contract is to be reported	Where — (a) the relevant specified derivatives contract terminates before the penultimate day of the 6-month period mentioned in this column against item 1, by the last day of that 6-month period; or (b) the relevant specified derivatives contract terminates on the penultimate day or the last day of the 6-month period mentioned in this column against item 1, within 2 business days	Where — (a) the relevant specified derivatives contract terminates before the penultimate day of the 6-month period mentioned in this column against item 1, by the last day of that 6-month period; or (b) the relevant specified derivatives contract terminates on the penultimate day or the last day of the 6-month period mentioned in this column against item 1, within 2 business days

	after the termination	after the termination
1B. Information mentioned in <del>Parts I to VI</del> of the First Schedule in respect of the termination of a relevant specified derivatives contract which terminates after the period during which the <del>matter</del> information mentioned in item 1 on the relevant specified derivatives contract is to be reported	Within 2 business days after the termination of the relevant specified derivatives contract	Within 2 business days after the termination of the relevant specified derivatives contract
2. Information <del>referred to</del> mentioned in the First Schedule in respect of the execution or termination of a specified derivatives contract which was executed on or after the <del>applicable reporting rules</del> revision commencement date, and which was booked in Singapore or traded in Singapore	Within 2 business days after the execution or termination of the specified derivatives contract	Within 2 business days after the execution or termination of the specified derivatives contract
3. Any amendment, modification, variation or change, to any information <del>referred to</del> mentioned in item 1 or 2, which is made on or after the <del>applicable reporting rules</del> revision commencement date	Within 2 business days after the amendment, modification, variation or change	Within 2 business days after the amendment, modification, variation or change
4. <u>Information mentioned in the First Schedule in respect of the execution of a pre-existing unreported specified derivatives contract</u>	<u>Within 2 business days after the execution of the pre-existing unreported specified derivatives contract</u>	<u>Not applicable</u>
4A. <u>Any termination, amendment, modification, variation or change to any information mentioned in item 4, which is made on or after the rules revision commencement date</u>	<u>Within 2 business days after the termination, amendment, modification, variation or change</u>	<u>Not applicable</u>
5. <u>Any termination, amendment, modification, variation or change to any information mentioned in the First Schedule in respect of a pre-existing reported specified derivatives contract, which is made on or after the rules revision</u>	<u>Within 2 business days after the termination, amendment, modification, variation or change</u>	<u>Not applicable</u>

<u>commencement date or less than 2 business days before the rules revision commencement date</u>		
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*Note:*

“relevant specified derivatives contract”, in relation to a person who is a specified person (but not a significant derivatives holder) on the applicable reporting rules revision commencement date, means a specified derivatives contract ~~that~~ —

- (a) that was executed before the applicable reporting rules revision commencement date;
- (b) ~~was booked in Singapore;~~ that is in force on the rules revision commencement date;
- (c) ~~is in force on~~ that has a maturity of at least 6 months as at the applicable reporting rules revision commencement date; and
- (d) ~~has a maturity in respect of at least one year as at which execution the applicable reporting specified person —~~
  - (i) had reported information in accordance with item 1 or 2 of the Table in Part I of the Third Schedule to the old Regulations before the rules revision commencement date; or
  - ~~(ii)~~ where the person became a specified person less than 6 months before the rules revision commencement date, was required to report information in accordance with item 1 of the Table in Part I of the Third Schedule to the old Regulations, regardless whether the specified person had reported the information before the rules revision commencement date;

“relevant specified derivatives contract”, in relation to a person who becomes a specified person (but not a significant derivatives holder) after the applicable reporting rules revision commencement date, means a specified derivatives contract that —

- (a) was executed before the date on which the person becomes a specified person (but not a significant derivatives holder);
- (b) was booked in Singapore;
- (c) is in force on the date mentioned in paragraph (a); and
- (d) has a maturity of at least one year as at the date mentioned in paragraph (a);

[S 153/2018 wef 01/04/2018]  
[S 727/2014 wef 01/11/2014]

“pre-existing unreported specified derivatives contract”, in relation to a person who is a specified person (but not a significant derivatives holder) on the rules revision commencement date, means a specified derivatives contract —

- (a) that was executed less than 2 business days before the rules revision commencement date;
- (b) that is in force on the rules revision commencement date; and

(c) in respect of which execution the specified person was required to report information in accordance with item 1 or 2 of the Table in Part I of the Third Schedule to the old Regulations but had not reported the information before the rules revision commencement date.

“pre-existing reported specified derivatives contract”, in relation to a person who is a specified person (but not a significant derivatives holder) on the rules revision commencement date, means a specified derivatives contract —

- (a) that was executed before the rules revision commencement date;
- (b) that is either in force on the rules revision commencement date or was terminated less than 2 business days before the rules revision commencement date;
- (c) that has a maturity of less than 6 months as at the rules revision commencement date; and
- (d) in respect of which execution the specified person had reported information in accordance with item 2 of the Table in Part I of the Third Schedule to the old Regulations, but (if terminated) in respect of which termination the specified person had not reported information in accordance with item 2 of the Table in Part I of the Third Schedule to the old Regulations;

## PART ~~H~~2

### TIME AT WHICH SIGNIFICANT DERIVATIVES HOLDER MUST REPORT ~~MATTER~~INFORMATION

<i>First column</i> <del>Matter</del> Information	<i>Second column</i> Time at which person who is, on <del>applicable reporting rules</del> revision commencement date, significant derivatives holder must report <del>matter</del> information	<i>Third column</i> Time at which person who becomes, after <del>applicable reporting rules</del> revision commencement date, significant derivatives holder must report <del>matter</del> information
1. Information mentioned in <del>Parts I to VI</del> of the First Schedule in respect of the execution of a relevant specified derivatives contract	Within 6 months after the <del>applicable reporting rules</del> revision commencement date	Within 6 months after the date on which the person becomes a significant derivatives holder
1A. Information mentioned in <del>Parts I to VI</del> of the First Schedule in respect of the termination of a relevant specified derivatives contract which terminates in the period during which the <del>matter</del> information mentioned in item 1 on the relevant specified	Where — (a) the relevant specified derivatives contract terminates before the penultimate day of the 6-month period mentioned in this	Where — (a) the relevant specified derivatives contract terminates before the penultimate day of the 6-month period mentioned in this

<p>derivatives contract is to be reported</p>	<p>column against item 1, by the last day of that 6-month period; or</p> <p>(b) the relevant specified derivatives contract terminates on the penultimate day or the last day of the 6-month period mentioned in this column against item 1, within 2 business days after the termination</p>	<p>column against item 1, by the last day of that 6-month period; or</p> <p>(b) the relevant specified derivatives contract terminates on the penultimate day or the last day of the 6-month period mentioned in this column against item 1, within 2 business days after the termination</p>
<p>1B. Information mentioned in <del>Parts I to VI</del> of the First Schedule in respect of the termination of a relevant specified derivatives contract which terminates after the period during which the <u>matter information</u> mentioned in item 1 on the relevant specified derivatives contract is to be reported</p>	<p>Within 2 business days after the termination of the relevant specified derivatives contract</p>	<p>Within 2 business days after the termination of the relevant specified derivatives contract</p>
<p>2. Information <u>referred to</u> mentioned in the First Schedule in respect of the execution or termination of a specified derivatives contract which was executed on or after the <u>applicable reporting rules revision</u> commencement date, and which was booked in Singapore or traded in Singapore</p>	<p>Within 2 business days after the execution or termination of the specified derivatives contract</p>	<p>Within 2 business days after the execution or termination of the specified derivatives contract</p>
<p><u>3. Any amendment, modification, variation or change, to any information mentioned in item 1 or 2, which is made on or after the rules revision commencement date</u></p>	<p><u>Within 2 business days after the amendment, modification, variation or change</u></p>	<p><u>Within 2 business days after the amendment, modification, variation or change</u></p>
<p><u>4. Information mentioned in the First Schedule in respect of the execution of a pre-existing</u></p>	<p><u>Within 2 business days after the execution of the pre-existing unreported specified derivatives contract</u></p>	<p><u>Not applicable</u></p>

	<u>unreported specified derivatives contract</u>		
4A.	<u>Any termination, amendment, modification, variation or change to any information mentioned in item 4, which is made on or after the rules revision commencement date</u>	<u>Within 2 business days after the amendment, modification, variation or change</u>	<u>Not applicable</u>
3.	<u>Any amendment, modification, variation or change, to any information referred to in item 1 or 2, which is made on or after the applicable reporting commencement date</u>	<u>Within 2 business days after the <del>termination,</del> amendment, modification, variation or change</u>	<u>Within 2 business days after the amendment, modification, variation or change</u> <u>Not applicable</u>
5.	<u>Any termination, amendment, modification, variation or change to any information mentioned in the First Schedule in respect of a pre-existing reported specified derivatives contract, which is made on or after the rules revision commencement date or less than 2 business days before the rules revision commencement date</u>		

*Note:*

“relevant specified derivatives contract”, in relation to a person who is a significant derivatives holder on the ~~applicable reporting~~rules revision commencement date, means a specified derivatives contract ~~that~~—

- (a) that was executed before the ~~applicable reporting~~rules revision commencement date;
- (b) ~~was booked in Singapore;~~ that is in force on the rules revision commencement date;
- (c) ~~is in force on~~that has a maturity of at least 6 months as at the ~~applicable reporting~~rules revision commencement date; and
- (d) ~~has a maturity in respect of at least one year as at which execution the applicable~~reporting~~specified person –~~
  - (i) had reported information in accordance with item 1 or 2 of the Table in Part I of the Third Schedule to the old Regulations before the rules revision commencement date; or
  - ~~(ii)~~ where the person became a specified person less than 6 months before the rules revision commencement date, was required to report information in accordance with item 1 of the Table in Part I of the Third Schedule to the old Regulations, regardless whether the specified person had reported the information before the rules revision commencement date;

“relevant specified derivatives contract”, in relation to a person who becomes a significant derivatives holder after the ~~applicable reporting rules revision~~ commencement date, means a specified derivatives contract that —

- (a) was executed before the date on which the person becomes a significant derivatives holder;
- (b) was booked in Singapore;
- (c) is in force on the date mentioned in paragraph-(a); and
- (d) ~~has a maturity of at least one year as at the date mentioned in paragraph (a).~~

*{S 153/2018 wef 01/04/2018}*  
*{S 727/2014 wef 01/11/2014}*

“pre-existing unreported specified derivatives contract”, in relation to a person who is a significant derivatives holder on the rules revision commencement date, means a specified derivatives contract —

- (a) that was executed less than 2 business days before the rules revision commencement date;
- (b) that is in force on the rules revision commencement date; and
- (c) in respect of which execution the specified person was required to report information in accordance with item 2 of the Table in Part I of the Third Schedule to the old Regulations but had not reported the information before the rules revision commencement date.

“pre-existing reported specified derivatives contract”, in relation to a person who is a significant derivatives holder on the rules revision commencement date, means a specified derivatives contract —

- (a) that was executed before the rules revision commencement date;
- (b) that is either in force on the rules revision commencement date or was terminated less than 2 business days before the rules revision commencement date;
- (c) that has a maturity of less than 6 months as at the rules revision commencement date; and
- (d) in respect of which execution the specified person had reported information in accordance with item 2 of the Table in Part I of the Third Schedule to the old Regulations, but (if terminated) in respect of which termination the specified person had not reported information in accordance with item 2 of the Table in Part I of the Third Schedule to the old Regulations;

## FOURTH SCHEDULE

Regulation 10(1), (2) and (3)

### EXEMPTED PERSONS

1. The Government
2. Any statutory board established under any written law
3. Any central bank in a jurisdiction other than Singapore

4. Any central government in a jurisdiction other than Singapore
5. Any agency (of a central government in a jurisdiction other than Singapore) that is incorporated or established, in a jurisdiction other than Singapore, for non-commercial purposes
6. Any of the following multilateral agencies, organisations or entities:
  - (a) the African Development Bank
  - (b) the Asian Development Bank
  - (c) the Bank for International Settlements
  - (d) the European Bank for Reconstruction and Development
  - (e) the European Economic Community
  - (f) the European Investment Bank
  - (g) the Inter-American Development Bank
  - (h) the International Monetary Fund *[S 153/2018 wef 01/04/2018]*
  - (i) the Asian Infrastructure Investment Bank *[S 153/2018 wef 01/04/2018]*
  - (j) the Caribbean Development Bank *[S 153/2018 wef 01/04/2018]*
  - (k) the Council of Europe Development Bank *[S 153/2018 wef 01/04/2018]*
  - (l) the European Investment Fund *[S 153/2018 wef 01/04/2018]*
  - (m) the Islamic Development Bank *[S 153/2018 wef 01/04/2018]*
  - (n) the Nordic Investment Bank *[S 153/2018 wef 01/04/2018]*
  - (o) the International Finance Facility for Immunisation *[S 153/2018 wef 01/04/2018]*
  - (p) the World Bank Group, including the International Bank for Reconstruction and Development, the International Finance Corporation and the Multilateral Investment Guarantee Agency *[S 153/2018 wef 01/04/2018]*

## FIFTH SCHEDULE

Regulations 11A(1)(b), 11B(4) and 11C(1)(b) and (4)(b)

### SPECIFIED JURISDICTIONS

1. Algeria
2. Argentina



3. Austria
4. Bahrain
5. Belgium
6. France
7. Hungary
8. India
9. Luxembourg
10. Pakistan
11. People's Republic of China
12. Republic of Korea
13. Samoa
14. Singapore
15. Switzerland
16. Taiwan

*[S 874/2018 wef 01/01/2019]*

## SIXTH SCHEDULE

Regulation 2(1)

### SPECIFIED CURRENCIES

1. Euro
2. US Dollar
3. Japanese Yen
4. Australian Dollar
5. Swiss Franc
6. Hong Kong Dollar
7. New Zealand Dollar
8. Singapore Dollar
9. Norwegian Krone
10. Mexican Peso

*[S 727/2014 wef 01/11/2014]*

Made this 22nd day of October 2013.

RAVI MENON  
*Managing Director,*  
*Monetary Authority of Singapore.*

[ED-S012/2013; AG/LLRD/SL/289/2010/28 Vol. 2]