

**Guidelines for Creating, Recordkeeping and Reporting  
of Transaction Information specified in Article 4(1) of  
the Cabinet Office Order on the Regulation of Over-the-  
Counter Derivatives Transactions, etc.  
(Draft)**

XX 2022  
Financial Services Agency of Japan

※ The following terms used in the text are as follows :

FIEA: Financial Instruments and Exchange Act (Act No.25 of 1948)

Cabinet Office Order: Cabinet Office Order on the Regulation of Over-the-Counter Derivatives Transactions (Cabinet Office Order No.48 of 2012)

Under Article 156 - 63 and Article 156 - 64 of the FIEA, Financial Instruments Clearing Organization, etc. (meaning a Financial Instruments Clearing Organization or a Foreign Financial Instruments Clearing Organization; the same applies hereafter) and Financial Instruments Business Operators, etc. (Financial Instruments Business Operators or Registered Financial Institutions; the same applies hereafter) must provide transaction information to a Trade Repository, etc. (meaning a Trade Repository (hereinafter referred to as the "TR" ) or Designated Foreign Trade Repository; the same applies hereafter).

In addition, under Article 156 - 65 of the FIEA, the TR must prepare and preserve records on matters specified in Article 4, Paragraph 1 of the Cabinet Office Order with respect to the transaction information provided by a Financial Instruments Clearing Organization, etc. and a Financial Instruments Business Operator, etc., Financial Institutions, etc., and report the retained transaction information to the Prime Minister.

These Guidelines provide the TR, the Financial Instruments Clearing Organization, etc. and the Financial Instruments Business Operator, etc., with details of matters specified in Article 4, Paragraph 1 of the Cabinet Office Order.

#### **【Attachment 1】**

"Definition and Interpretation of the matters to be reported" shows the definition and interpretation, etc. of the matters specified in Article 4, Paragraph 1 of the Cabinet Office Order. When reporting to TR, etc., a Financial Instruments Clearing Organization, etc. and a Financial Instruments Business Operator, etc., are requested to check the content of Attachment 1 "Definition and Interpretation of the matters to be reported" as necessary.

Please refer to "CFTC Technical Specification Parts 43 and 45 swap data reporting and public dissemination requirements September 30, 2021 Version 3.0" for the items below.

"Mapping of Day count convention allowable values to ISO 20022, FpML, and FIX/FIXML values", "Valuation method", "Collateralisation category", "Notional amount", "Valid Action type and Event type combinations"

## 【Attachment 2】

For specific generation rules and methods, etc. please refer to Attachment 2: "How to determine the generation of Unique Transaction Identifier (UTI) ".

## 【Treatment of Existing Transactions】

Over-the-Counter Transactions of Derivatives that were traded before the effective date of these Guidelines (April 1, 2024) and have not matured as of the effective date (Existing Transactions), shall be deemed to have changed in the matters prescribed in Article 4, Paragraph 1 of the Cabinet Office Order on the effective date, and the details stated in these Guidelines regarding the changed matters shall be updated / provided as follows:

### A. Transaction information provided or reported prior to the effective date:

Please provide the changed transaction information to the TR, etc. within 180 days from the effective date.

\*1 However, in order to accumulate transaction information, a Financial Instruments Clearing Organization, etc. and a Financial Instruments Business Operator, etc. are requested to provide to TR, etc. the transaction information on matters provisionally determined by TR, etc. on the effective date.

\*2 Please provide evaluation information and collateral information at the time of provision to the TR, etc. (provided, however, this does not preclude provision from the effective date).

### C. If the maturity date is reached before the provision of the transaction information:

After the effective date, if the maturity date is reached before the provision of the transaction information in A, it is not necessary to update and provide the transaction information thereafter.

D. Treatment of cases where the day of the transaction (including the day when obligations are assumed by the Financial Instruments Clearing Organization, etc.) executed is before the effective date of when the transaction information is submitted: A change in transaction information shall be deemed to have occurred on the effective date, and the transaction information shall be provided to the TR, etc. by the reporting deadline (April 3, 2024) counting from the effective date.

Established on XX, 2022

Effective April 1, 2024

# **Definition and Interpretation of the matters to be reported**

**XX 2022**  
**Financial Services Agency of Japan**

st of Reporting Matters

Matters relating to the date and time of executing a transaction, the date and time of evaluating a contract pertaining to a transaction, and other matters relating to the date and time pertaining to a transaction :

	Data Element Name	Source
1	Effective date	CDE
2	Expiration date	CDE
3	Early termination date	CDE
4	Reporting timestamp	CDE
5	Execution timestamp	CDE

Appraisal value and valuation method of contracts pertaining to transactions, and matters related to collateral and margins :

	Data Element Name	Source
6	Entity responsible for reporting	ESMA
7	Counterparty 1 (reporting counterparty)	CDE
8	Counterparty 2	CDE
9	Counterparty 2 identifier type	CDE
10	Direction 1 (Buyer/Seller)	CDE
11	Direction 2 (Payer/Receiver)	CDE
12	Submitter identifier	CFTC
13	New SDR identifier	CFTC
14	Original swap SDR identifier	CFTC

Matters concerning the assumption of obligations, settlement, and identification of transactions by financial instruments clearing organizations, etc. :

	Data Element Name	Source
15	Cleared	CDE
16	Central counterparty	CDE
17	Clearing member	CDE
18	Platform identifier	CDE
19	Confirmed	CDE
20	Final contractual settlement date	CDE
21	Settlement currency	CDE
22	Clearing account origin	CFTC
23	Original swap UTI	CFTC
24	Clearing receipt timestamp	CFTC
25	Unique transaction identifier (UTI)	CFTC
26	Prior UTI (for one-to-one and one-to-many relations between transactions)	CDE

The method of calculating the number of days in transactions, the periodicity of regular monetary payments, and other matters related to payments :

	Data Element Name	Source
27	Day count convention	CDE
28	Payment frequency period	CDE
29	Payment frequency period multiplier	CDE
30	Fixing date	CFTC
31	Floating rate reset frequency period	CFTC
32	Floating rate reset frequency period multiplier	CFTC
33	Other payment amount	CDE
34	Other payment type	CDE
35	Other payment currency	CDE
36	Other payment date	CDE
37	Other payment payer	CDE
38	Other payment receiver	CDE

Appraisal value and valuation method of contracts pertaining to transactions, and matters related to collateral and margins ;

	Data Element Name	Source
39	Valuation amount	CDE
40	Valuation currency	CDE
41	Valuation timestamp	CDE
42	Valuation method	CDE
44	Collateral portfolio indicator	CDE
45	Initial margin posted by the reporting counterparty (pre-haircut)	CDE
46	Initial margin posted by the reporting counterparty (post-haircut)	CDE
47	Currency of initial margin posted	CDE
48	Initial margin collected by the reporting counterparty (pre-haircut)	CDE
49	Initial margin collected by the reporting counterparty (post-haircut)	CDE
50	Currency of initial margin collected	CDE
51	Variation margin posted by the reporting counterparty (pre-haircut)	CDE
52	Variation margin posted by the reporting counterparty (post-haircut)	CDE
53	Currency of variation margin posted	CDE
54	Variation margin collected by the reporting counterparty (pre-haircut)	CDE
55	Variation margin collected by the reporting counterparty (post-haircut)	CDE
56	Currency of variation margin collected	CDE
57	Excess collateral posted by the reporting counterparty	CDE
58	Currency of excess collateral posted	CDE
59	Excess collateral collected by the reporting counterparty	CDE
60	Currency of excess collateral collected	CDE
61	Collateralisation category	CDE
62	Initial margin collateral portfolio code	CFTC
63	Variation margin collateral portfolio code	CFTC

ating to transaction prices

	Data Element Name	Source
64	Price	CDE
65	Price currency	CDE
66	Price notation	CDE
67	Price unit of measure	CDE
68	Price schedules - Unadjusted effective date of the price	CDE
69	Price schedules - Unadjusted end date of the price	CDE
70	Price schedules - Price in effect between the unadjusted effective date and unadjusted end date inclusive	CDE
71	Fixed rate	CDE
72	Spread	CDE
73	Spread currency	CDE
74	Spread notation	CDE
75	Strike price	CDE
76	Strike price currency/currency pair	CDE
77	Strike price notation	CDE
78	Strike price schedules - Unadjusted effective date of the strike price	CDE
79	Strike price schedules - Unadjusted end date of the strike price	CDE
80	Strike price schedules - Strike price in effect between the unadjusted effective date and unadjusted end date inclusive.	CDE
81	Option premium amount	CDE
82	Option premium currency	CDE
83	Option premium payment date	CDE
84	First exercise date	CDE
85	Exchange rate	CDE
86	Exchange rate basis	CDE

st of Reporting Matters

Matters relating to transaction prices

	Data Element Name	Source
87	Notional amount	CDE
88	Call amount	CDE
89	Put amount	CDE
90	Notional currency	CDE
91	Call currency	CDE
92	Put currency	CDE
93	Quantity unit of measure	CDE
94	Notional amount schedule - notional amount in effect on associated effective date	CDE
95	Notional amount schedule - unadjusted effective date of the notional amount	CDE
96	Notional amount schedule - unadjusted end date of the notional amount	CDE
97	Total notional quantity	CDE
98	Notional quantity schedules - Unadjusted date on which the associated notional quantity becomes effective	CDE
99	Notional quantity schedules - Unadjusted end date of the notional quantity	CDE
100	Notional quantity schedules - Notional quantity which becomes effective on the associated unadjusted effective date	CDE

Whether it is a new transaction, a change, or a cancellation transaction, and other matters related to the process of transactions ;

	Data Element Name	Source
101	Action type	CFTC
102	Event type	CFTC
103	Event identifier	CFTC
104	Event timestamp	CFTC

Matters related to the agreed financial indicators and other subject matter of transactions ;

	Data Element Name	Source
105	Index factor	CFTC
106	Embedded option type	CFTC
108	Delivery type	ESMA
109	Asset Class	ESMA
110	Underlying identification type	ESMA
111	Underlying identification	ESMA
112	Indicator of the underlying index	ESMA
113	Name of the underlying index	ESMA
114	Reference entity	ESMA
115	Indicator of the floating rate	ESMA
116	Name of the floating rate	ESMA
117	Floating rate reference period – time period	ESMA
118	Floating rate reference period – multiplier	ESMA
119	Derivative based on crypto-assets	ESMA
120	Maturity date of the underlying	ESMA
121	Seniority (CD)	ESMA
122	Series (CD)	ESMA
123	Version (CD)	ESMA
124	CDS index attachment point	CDE
125	CDS index detachment point	CDE
126	Custom basket code	CDE
127	Identifier of the basket's constituents	CDE
128	Basket constituent identifier source	CDE

Matters concerning types of contracts pertaining to transactions ;

	Data Element Name	Source
129	Contract type	ESMA
130	Option style	ESMA
131	Option type	ESMA
132	Package identifier	CDE
133	Package transaction price	CDE
134	Package transaction price currency	CDE
135	Package transaction price notation	CDE
136	Package transaction spread	CDE
137	Package transaction spread currency	CDE
138	Package transaction spread notation	CDE
139	Package indicator	CFTC

※ Delta and UPI are excluded from the reporting matters as of April 1, 2024. The timing of implementation will be determined in light of future international discussions. These two elements will be included for reporting under matter 43 and 107, respectively. Therefore, matters 43 and 107 are omitted in the list of matters.

※Matters and allowable values for each data elements will be revised in light of future international discussions.

Basic view of the table

Data Element Name	Leg1, Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
						Reference source matter number
Data Element Name	Enter "Leg1, Leg2" if reporting is required for Leg1 and Leg2 respectively.	Definition of data elements	Tolerances for each data element	Points to note in reporting	Source of the original text where details of matters are specified	Reference source matter number

Basic view of the Allowable values for each data element

Format	Content in brief	Additional Explanation	Example(s)
YYYY-MM-DD	Date	YYYY = four-digit year MM = two-digit month DD = two-digit day	2015-07-06 (corresponds to 6 July 2015)
YYYY-MM-DDThh:mm:ssZ	Date and time	YYYY, MM, DD as above hh = two-digit hour (00 through 23) (am/pm NOT allowed) mm = two-digit minute (00 through 59) ss = two-digit second (00 through 59) T is fixed and indicates the beginning of the time element. Z is fixed and indicates that times are expressed in UTC (Coordinated Universal Time) and not in local time.	2014-11-05T13:15:30Z (corresponds to 5 November 2014, 1:15:30 pm, Coordinated Universal time)
Num(25,5)	Up to 25 numerical characters including up to five decimal places	The length is not fixed but limited to 25 numerical characters including up to five numerical characters after the decimal point. Should the value have more than five digits after the decimal, reporting counterparties should round half-up.	1352.67 12345678901234567890.12345 1234567890123456789012345 12345678901234567890.12345 0 - 20000.25 - 0.257
Num(18,0)	Up to eighteen numerical characters, no decimals are allowed	The length is not fixed but limited to eighteen numerical characters.	1234567890 12345 20
Char(3)	Three alphanumeric characters	The length is fixed at three alphanumeric characters.	USD X1X 999
Varchar(25)	Up to 25 alphanumeric characters	The length is not fixed but limited at up to 25 alphanumeric characters. No special characters are permitted. If permitted, it would be explicitly stated in the format of the data element.	asgaGEH3268EFdsagtTRCF5 43 aaaaaaaaa x
Boolean	Boolean characters	Either "True" or "False"	True False

※ Abbreviations used in this guideline refers to the following documents :

CDE: ROC Harmonisation of critical OTC derivatives data elements (other than UTI and UPI) Revised CDE Technical Guidance – version 2

CFTC: CFTC Technical Specification Parts 43 and 45 swap data reporting and public dissemination requirements September 30, 2021 Version 3.0

ESMA: Final Report Technical standards on reporting, data quality, data access and registration of Trade Repositories under EMIR REFIT 17 December 2020

※ The following terms used in the text are as follows :

FSA Notification No. 105 : Designation of Transactions and Loans Designated by the Commissioner of the Financial Services Agency Excluded from Transactions Subject to Financial Instruments Obligation Assumption Service (FSA Notification No. 105 of 2011)

CCP : Central Counterparty.

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	
							#
1	Effective date		Unadjusted date at which obligations under the OTC derivative transaction come into effect, as included in the confirmation.	YYYY-MM-DD(UTC)	If the effective date is not stated in the confirmation, report the Execution date. If the Execution date is not stated, report the Trade Date.  Otherwise, the definition used by the internal management of each financial institution is permitted.	CDE	2.1
2	Expiration date		Unadjusted date at which obligations under the OTC derivative transaction stop being effective, as included in the confirmation. Early termination does not affect this data element.	YYYY-MM-DD(UTC)	If a contract is early terminated, the date of when the early termination occurred is to be entered in the Early termination date column, and the expiration date determined at the time of the original execution shall continue to be entered in the Expiration date column.	CDE	2.2
3	Early termination date		Effective date of the early termination (expiry) of the reported transaction. This data element is applicable if the termination of the transaction occurs prior to its maturity due to an ex-interim decision of a counterparty (or counterparties). Examples of early terminations (expiry) are: negotiated early termination; early termination under an optional early termination provision ("mutual put"); novation; offsetting (netting) transaction; option exercise; compression; early termination clause specified in the original contract which is a callable swap (bought embedded option); mutual credit break.	YYYY-MM-DD(UTC)	Early termination includes the exercise of options (including Swaption). This applies to cases where options are exercisable at any time during the term, such as American-type options. In such cases, enter the effective date when the rights are exercised.  Offsetting (netting) transactions have the same effect as early termination, however reporting is not required unless the position held by the financial institution is offsetted and cleared out.	CDE	2.3
4	Reporting timestamp		Date and time of the submission of the report to the trade repository.	YYYY-MM-DDThh:mm:ssZ (UTC)	System input time, data generation time, and system connection time are to be considered as acceptable values. In addition, if determining the time up to the seconds is impossible due to system restrictions, setting the seconds to "00" shall be acceptable.  If it can be determined that the reporting date and time are the same as the trade date, then Trade Date, may be used as a substitute value. (If different, substitution will not be permitted.)	CDE	2.4
5	Execution timestamp		Date and time a transaction was originally executed, resulting in the generation of a new UTI. This data element remains unchanged throughout the life of the UTI.	YYYY-MM-DDThh:mm:ssZ (UTC)	System input time, data generation time, and system connection time are to be considered as acceptable values. In addition, if determining the time up to the seconds is impossible due to system restrictions, setting the seconds to "00" shall be acceptable.  If it can be determined that the reporting date and time are the same as the trade date, then Trade Date, may be used as a substitute value. (If different, substitution will not be permitted.)	CDE	2.5



	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
6	Entity responsible for reporting		The identifier of the financial institution that is the reporting obligation.	ISO 17442 Legal Entity Identifier (LEI) Char(20)	<p>Reporting party of the trades will be determined based on the identifier reported for "Entity responsible for reporting" and by "Submitter identifier".</p> <p>Examples of who the reporting party is:  [Case 1] Where a party to a transaction is other than a fund (normal case)  •"Entity responsible for reporting" = Financial institution with reporting obligation and involved in the transaction as Counterparty 1  •"Counterparty 1 (reporting counterparty)" = Same as above  •"Submitter identifier" = Same as above  [Case 2] Where a trading party is a fund  •"Entity responsible for reporting" = Trust Bank LEI  •"Counterparty 1 (reporting counterparty)" = Fund LEI  •"Submitter identifier" = Trust bank LEI  [Case 3] Reporting party is an agent, etc. (where a regional bank requests the Trust Bank, etc. to report)  •"Entity responsible for reporting" = Financial institution with reporting obligation and involved in the transaction as Counterparty 1  •"Counterparty 1 (reporting counterparty)" = Same as above  •"Submitter identifier" = LEI of the agent acting as the service provider for reporting</p>	ESMA	3
7	Counterparty 1 (reporting counterparty)		<p>Identifier of the counterparty to an OTC derivative transaction who is fulfilling its reporting obligation via the report in question.  In jurisdictions where both parties must report the transaction, the identifier of Counterparty 1 always identifies the reporting counterparty.  In the case of an allocated derivative transaction executed by a fund manager on behalf of a fund, the fund and not the fund manager is reported as the counterparty.</p>	<p>ISO 17442 Legal Entity Identifier (LEI) Char(20)</p> <p>The fund reports its LEI.</p>		CDE	2.6

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
8	Counterparty 2		<p>Identifier of the second counterparty to an OTC derivative transaction.</p> <p>In the case of an allocated derivative transaction executed by a fund manager on behalf of a fund, the fund and not the fund manager is reported as the counterparty.</p>	<p>ISO 17442 Legal Entity Identifier (LEI) Char(20)</p> <p>Varchar(72), for natural persons who are acting as private individuals (not eligible for an LEI per the ROC Statement - Individuals Acting in a Business Capacity).</p> <p>The fund reports its LEI.</p>	<p>If LEI cannot be obtained, a tentative LEI is permitted.</p> <p>[In the case of financial institutions] Tentative LEI = Party LEI + Counterparty BIC Code [In the case of corporations and individuals] Tentative LEI = Trading Party LEI + Unique Alphanumeric Code (Control number assigned by the financial institution, etc.)</p> <p>Tentative LEI must have a unique alphanumeric string to ensure the party can be uniquely identified.</p> <p>If a fund LEI is yet to be obtained, the Trust Bank must share a tentative LEI for the fund (Trust Bank LEI + Unique Alphanumeric Code) with its counterparty financial institution.</p> <p>Enter the LEI of the clearing organization if the company transacts with a clearing organization prescribed in JFSA Notification No. 105.</p>	CDE	2.7
9	Counterparty 2 identifier type		<p>Indicator of whether LEI was used to identify the Counterparty 2.</p>	<ul style="list-style-type: none"> <li>• True, for Legal entities</li> <li>• False, for natural persons who are acting as private individuals (not eligible for an LEI per the ROC Statement - Individuals Acting in a Business Capacity)</li> </ul>	<p>Under the CDE Guidance, legal entity is to be reported as "True" and individual as "False". However, for cases where a tentative LEI is used to report for a legal entity, it should be reported as "False".</p>	CDE	2.8
10	Direction 1 (Buyer/Seller)		<p>Indicator of whether the reporting counterparty is the buyer or the seller as determined at the time of the transaction.</p> <p>A non-exhaustive list of examples of instruments for which this data element could apply are:</p> <ul style="list-style-type: none"> <li>• most forwards and forward-like contracts (except for foreign exchange forwards and foreign exchange non-deliverable forwards)</li> <li>• most options and option-like contracts including swaptions, caps and floors</li> <li>• credit default swaps (buyer/seller of protection)</li> <li>• variance, volatility and correlation swaps</li> <li>• contracts for difference and spreadbets</li> </ul> <p>This data element is not applicable to instrument types covered by data elements Direction 2.</p>	<p>Char(4)</p> <ul style="list-style-type: none"> <li>• BYER = buyer</li> <li>• SLLR = seller</li> </ul>		CDE	2.13.1

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
11	Direction 2 (Payer/Receiver)	Leg1,Leg2	<p>Indicator of whether the reporting counterparty is the payer or the receiver of the Leg as determined at the time of the transaction.</p> <p>A non-exhaustive list of examples of instruments for which this data element could apply are:</p> <ul style="list-style-type: none"> <li>• most swaps and swap-like contracts including interest rate swaps, credit total return swaps, and equity swaps (except for credit default swaps, variance, volatility, and correlation swaps)</li> <li>• foreign exchange swaps, forwards, non-deliverable forwards</li> </ul> <p>This data element is not applicable to instrument types covered by data elements Direction 1.</p>	Char(4) MAKE = payer (for each Leg) TAKE = receiver (for each Leg)		CDE	2.13.2
12	Submitter identifier		<p>Identifier of the entity submitting the data to the swap data repository (SDR). The Submitter identifier will be the same as the reporting counterparty or swap execution facility (SEF), unless they use a third-party service provider to submit the data to SDR in which case, report the identifier of the third-party service provider.</p>	ISO 17442 Legal Entity Identifier (LEI) Char(20)	<p>See "Entity responsible for reporting".</p> <p>Applicable for central counterparty and financial institutions.</p> <p>If reporting is conducted using a platform, then the platform is deemed to be the submitter.</p>	CFTC	22
13	New SDR identifier		<p>Identifier of the new swap data repository where the swap transaction is transferred to.</p>	ISO 17442 Legal Entity Identifier (LEI) Char(20)	<p>If unapplicable, leave it blank.</p>	CFTC	105
14	Original swap SDR identifier		<p>Identifier of the swap data repository (SDR) to which the original swap was reported.</p>	ISO 17442 Legal Entity Identifier (LEI) Char(20)	<p>Applicable for central counterparty and financial institutions.</p>	CFTC	9

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
15	Cleared		Indicator of whether the transaction has been cleared, or is intended to be cleared, by a central counterparty.	<ul style="list-style-type: none"> <li>• Y= yes, centrally cleared, for beta and gamma transactions.</li> <li>• N= no, not centrally cleared.</li> <li>• I= intent to clear, for alpha transactions that are planned to be submitted to clearing.</li> </ul>	<p>"N" will be acceptable if "I" cannot be distinguished due to system limitation.</p> <p>If N or I, it is to be reported by the financial institution. If Yes, it is to be reported by the central counterparty. However, if the financial institution conducts a transaction with a clearing organization prescribed in Financial Services Agency Notification No. 105, the financial institution must report the transaction information as a bilateral transaction, even if it is a clearing transaction.</p> <p>Examples of reporting transactions with the central counterparty prescribed in JFSA Notification No. 105 are as follows :</p> <p>(Example : The following items are mandatory)</p> <p>15 Cleared Y 16 LEI of central counterparty 17 LEI of the clearing member 22 Clearing account origin 23 Original swap UTI for alpha transaction</p>	CDE	2.14
16	Central counterparty		Identifier of the central counterparty that cleared the transaction. This data element is not applicable if the value of the data element "Cleared" is "N" ("No, not centrally cleared") or "I" ("Intent to clear").	ISO 17442 Legal Entity Identifier (LEI) Char(20)	Reported by central counterparty. However, when a financial institution conducts a transaction with a central counterparty prescribed in JFSA Notification No. 105, the financial institution must report the transaction information as a bilateral transaction, even if it is a clearing transaction.	CDE	2.15
17	Clearing member		<p>Identifier of the clearing member through which a derivative transaction was cleared at a central counterparty.</p> <p>This data element is applicable to cleared transactions under both the agency clearing model and the principal clearing model.</p> <ul style="list-style-type: none"> <li>• In the case of the principal clearing model, the clearing member is identified as clearing member and also as a counterparty in both transactions resulting from clearing: (i) in the transaction between the central counterparty and the clearing member; and (ii) in the transaction between the clearing member and the counterparty to the original alpha transaction.</li> <li>• In the case of the agency clearing model, the clearing member is identified as clearing member but not as the counterparty to transactions resulting from clearing. Under this model, the counterparties are the central counterparty and the client.</li> </ul> <p>This data element is not applicable if the value of the data element "Cleared" is "N" ("No, not centrally cleared") or "I" ("Intent to clear").</p>	ISO 17442 Legal Entity Identifier (LEI) Char(20)	<p>Reported by central counterparty. However, when a financial institution conducts a transaction with a central counterparty prescribed in JFSA Notification No. 105, the financial institution must report the transaction information as a bilateral transaction, even if it is a clearing transaction.</p> <p>(If clearing is concentrated through a clearing broker, report the identifiers of the clearing brokers.)</p>	CDE	2.16

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
18	Platform identifier		Identifier of the trading facility (eg multilateral trading facility, swap execution facility) on which the transaction was executed.	<p>ISO 10383 Segment Market Identifier Code (MIC) Char(4)</p> <p>If no trading facility was involved in the transaction:</p> <ul style="list-style-type: none"> <li>• XOFF, for transactions in listed instruments</li> <li>• XXXX, for transactions in instruments that are not listed in any venue</li> <li>• BILT, if the reporting counterparty cannot determine whether the instrument is listed or not, as per jurisdictional requirements.</li> </ul>	<p>In Japan, an electronic trading platform operator is applicable as a swap execution facility. This may also be applicable for reporting when facilities in the United States and Europe are used.</p> <p>The CDE and CFTC Technical Specifications definitions include, but are not limited to, MTFs and SEFs. Referencing to the examples used in the definition, Japanese electronic trading platform operators will need to be included for reporting.</p>	CDE	2.17
19	Confirmed		<p>For new reportable transactions (as defined by the CPMI-IOSCO Technical Guidance: Harmonisation of the Unique Transaction Identifier), whether the Legally binding terms of an OTC derivatives contract were documented and agreed upon (confirmed) or not (unconfirmed). If documented and agreed, whether such confirmation was done:</p> <ul style="list-style-type: none"> <li>• via a shared confirmation facility or platform, or a private/bilateral electronic system (electronic);</li> <li>• via a human-readable written document, such as fax, paper or manually processed e-mails (non- electronic).</li> </ul>	<ul style="list-style-type: none"> <li>• NCNF = unconfirmed</li> <li>• ECNF = electronic</li> <li>• YCNF = non-electronic</li> </ul>	<p>In cases where it is difficult to ascertain the status of the agreement through paper confirmation, it is acceptable to report as non-electronic (YCNF) with agreement (DONE), However, this will be limited to cases where the status can be promptly confirmed post agreement.</p> <p>In cases where it is already known in advance that it will take some time before an agreement can be reached, it is expected to be reported as unconfirmed (NCNF) and then changed to non-electronic (YCNF) post agreement.</p>	CDE	2.18
20	Final contractual settlement date		<p>Unadjusted date as per the contract, by which all transfer of cash or assets should take place and the counterparties should no longer have any outstanding obligations to each other under that contract.</p> <p>For products that may not have a final contractual settlement date (eg American options), this data element reflects the date by which the transfer of cash or asset would take place if termination were to occur on the expiration date.</p>	YYYY-MM-DD(UTC)		CDE	2.19

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
21	Settlement currency	Leg1,Leg2	Currency for the cash settlement of the transaction when applicable. For multicurrency products that do not net, the settlement currency of each Leg. This data element is not applicable for physically settled products (eg physically settled swaptions).	ISO 4217 Char(3)	Offshore currencies are to be reported as onshore currency.  For products denominated in multiple currencies which do not net (i.e. currency swaps that exchange JPY and foreign currency), reporting data must consist of two separate records (receipt and payment).	CDE	2.20
22	Clearing account origin		Indicator of whether the clearing member acted as principal for a house trade or an agent for a customer trade.	<ul style="list-style-type: none"> <li>• HOUS=House</li> <li>• CLIE=Client</li> </ul>	Reported by central counterparty. However, when a financial institution conducts a transaction with a central counterparty prescribed in JFSA Notification No. 105, the financial institution must report the transaction information as a bilateral transaction, even if it is a clearing transaction.	CFTC	3
23	Original swap UTI		The unique transaction identifier (UTI) of the original swap submitted for clearing to the derivatives clearing organization (DCO) that is replaced by clearing swaps.	Varchar(52) UTI	Reported by central counterparty. However, when a financial institution conducts a transaction with a central counterparty prescribed in JFSA Notification No. 105, the financial institution must report the transaction information as a bilateral transaction, even if it is a clearing transaction.	CFTC	8
24	Clearing receipt timestamp		The date and time, expressed in UTC, the original swap was received by the derivatives clearing organization (DCO) for clearing and recorded by the DCO's system.	YYYY-MM-DDThh:mm:ssZ (UTC)	Reported by central counterparty. However, when a financial institution conducts a transaction with a central counterparty prescribed in JFSA Notification No. 105, the financial institution must report the transaction information as a bilateral transaction, even if it is a clearing transaction.	CFTC	10
25	Unique transaction identifier (UTI)		Requiring the reporting of the UTI.	Varchar(52) UTI		CFTC	103

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
26	Prior UTI (for one-to-one and one-to-many relations between transactions)		<p>UTI assigned to the predecessor transaction that has given rise to the reported transaction due to a lifecycle event, in a one-to-one relation between transactions (eg in the case of a novation, when a transaction is terminated, and a new transaction is generated) or in a one-to-many relation between transactions (eg in clearing or if a transaction is split into several different transactions).</p> <p>This data element is not applicable when reporting many-to-one and many-to-many relations between transactions (eg in the case of a compression).</p>	Varchar(52) UTI	<p>This is applicable to one to-many or one to-one novation transactions.</p> <p>In addition to novation, it is to be applied to new transactions arising from the exercise of swap rights for swaptions and clearing transactions (<math>\beta</math> and <math>\gamma</math> transactions) reported by central counterparty.</p> <p>Additionally, in the case of novation, it is to be reported in cases where a new financial institution joins the contract (step-in party).</p> <p>However, in cases where no UTI has been assigned in the past, or it is physically difficult to obtain the Prior UTI, a tentative Prior UTI (unique number established by each financial institution) may be used.</p>	CDE	2.96
27	Day count convention	<p>Fixed rate day count convention Leg1,Leg2</p> <p>Floating rate day count convention Leg1Leg2</p>	<p>For each Leg of the transaction, where applicable: day count convention (often also referred to as day count fraction or day count basis or day count method) that determines how interest payments are calculated. It is used to compute the year fraction of the calculation period, and indicates the number of days in the calculation period divided by the number of days in the year.</p>	<p>Char(4)</p> <ul style="list-style-type: none"> <li>• A001</li> <li>• A002</li> <li>• A003</li> <li>• A004</li> <li>• A005</li> <li>• A006</li> <li>• A007</li> <li>• A008</li> <li>• A009</li> <li>• A010</li> <li>• A011</li> <li>• A012</li> <li>• A013</li> <li>• A014</li> <li>• A015</li> <li>• A016</li> <li>• A017</li> <li>• A018</li> <li>• A019</li> <li>• A020</li> <li>• NARR</li> </ul>	<p>To be reported for fixed and variable convention, and for Leg1 and Leg2.</p>	CDE	2.22

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
28	Payment frequency period	Fixed rate payment frequency period Leg1,Leg 2 Floating rate payment frequency period Leg 1,Leg 2	For each Leg of the transaction, where applicable: time unit associated with the frequency of payments, eg day, week, month, year or term of the stream.	Char(4) • DAIL = daily • WEEK = weekly • MNTH = monthly • YEAR = yearly • ADHO = ad hoc which applies when payments are irregular • EXPI = payment at term	To be reported for fixed and variable convention, and for Leg1 and Leg2.	CDE	2.23
29	Payment frequency period multiplier	Fixed rate payment frequency period multiplier Leg 1,Leg 2 Floating rate payment frequency period multiplier Leg 1,Leg 2	For each Leg of the transaction, where applicable: number of time units (as expressed by the payment frequency period) that determines the frequency at which periodic payment dates occur. For example, a transaction with payments occurring every two months is represented with a payment frequency period of "MNTH" (monthly) and a payment frequency period multiplier of 2. This data element is not applicable if the payment frequency period is "ADHO". If payment frequency period is "EXPI", then the payment frequency period multiplier is 1. If the payment frequency is intraday, then the payment frequency period is "DAIL" and the payment frequency multiplier is 0.	Any value greater than or equal to zero. Num(3,0)	To be reported for fixed and variable convention, and for Leg1 and Leg2.	CDE	2.24
30	Fixing date	Leg1,Leg2	Describes the specific date when a non-deliverable forward as well as various types of FX OTC options such as cash-settled options that will "fix" against a particular exchange rate, which will be used to compute the ultimate cash settlement.	YYYY-MM-DD(UTC)		CFTC	54
31	Floating rate reset frequency period	Leg1,Leg2	For each floating Leg of the swap transaction, where applicable, time unit associated with the frequency of resets, e.g., day, week, month, year or term of the stream.	Char(4) • DAIL = Daily • WEEK = Weekly • MNTH = Monthly • YEAR = Yearly • ADHO = Ad hoc which applies when payments are irregular • EXPI = Payment at term		CFTC	55



	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
32	Floating rate reset frequency period multiplier	Leg1,Leg2	For each floating Leg of the swap transaction, where applicable, number of time units (as expressed by the Floating rate reset frequency period) that determines the frequency at which periodic payment dates for reset occur. For example, a transaction with reset payments occurring every two months is represented with a Floating rate reset frequency period of "MNTH" (monthly) and a Floating rate reset frequency period multiplier of 2 This data element is not applicable if the Floating rate reset frequency period is "ADHO". If Floating rate reset frequency period is "EXPI", then the Floating rate reset frequency period multiplier is 1. If the reset frequency period is intraday, then the Floating rate reset frequency period is "DAIL" and the Floating rate reset frequency period multiplier is 0.	Any value greater than or equal to zero. Num(3,0)		CFTC	56
33	Other payment amount		Payment amounts with corresponding payment types to accommodate requirements of transaction descriptions from different asset classes.	Num(25,5)	<p>Exchange of principal amount is reported as both receipt and payment.</p> <p>With respect to the exchange of principal amount for currency swaps, following is an example of how to handle the principal amount difference arising for a Mark-to-Market type transaction.</p> <p>Example : If the initial USD principal is 1 and the spot at execution time is 110, then the JPY principal is fixed at 110. Assuming that the interest payment period is three months and the spot after three months is 100, the new principal amount in U.S. dollars is 1.1, which is calculated by dividing the fixed principal amount in yen of 110 by the spot amount of 100, and the change in the principal amount in U.S. dollars (0.1) shall be received and paid.</p> <p>For above example the expected values would be to:</p> <ul style="list-style-type: none"> <li>• Report the difference as other payment amount.</li> <li>• Report "modify" and other payment type as "PEXH". Also, report the new principal amount in notional amount.</li> </ul> <p>In the above example :</p> <p>Notional Amount: USD 1.1 Other payment Type: PEXH Other payment amount: USD 0.1</p>	CDE	2.83

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
34	Other payment type		Type of Other payment amount. Option premium payment is not included as a payment type as premiums for option are reported using the option premium dedicated data element.	Char(4) • UFRO = Upfront Payment, ie the initial payment made by one of the counterparties either to bring a transaction to fair value or for any other reason that may be the cause of an off-market transaction • UWIN = Unwind or Full termination, ie the final settlement payment made when a transaction is unwound prior to its end date; Payments that may result due to full termination of derivative transaction(s) • PEXH = Principal Exchange, ie Exchange of notional values for cross-currency swaps	Exchange of principal amount is to be reported as both receipt and payment.	CDE	2.84
35	Other payment currency		Currency in which Other payment amount is denominated.	ISO 4217 Char(3)		CDE	2.85
36	Other payment date		Unadjusted date on which the other payment amount is paid.	YYYY-MM-DD(UTC)		CDE	2.86

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	
							#
37	Other payment payer		Identifier of the payer of Other payment amount.	Char(20), for an LEI code  If LEI cannot be obtained, a tentative LEI is permitted. (Varchar(72))	[In the case of financial institutions] Tentative LEI = Party LEI + Counterparty BIC Code [In the case of corporations and individuals] Tentative LEI = Trading Party LEI + Unique Alphanumeric Code (Control number assigned by the financial institution, etc.)  Tentative LEI must have a unique alphanumeric string to ensure the party can be uniquely identified.The fund reports its LEI.	CDE	2.87
38	Other payment receiver		Identifier of the receiver of Other payment amount.	Char(20), for an LEI code  If LEI cannot be obtained, a tentative LEI is permitted. (Varchar(72))	[In the case of financial institutions] Tentative LEI = Party LEI + Counterparty BIC Code [In the case of corporations and individuals] Tentative LEI = Trading Party LEI + Unique Alphanumeric Code (Control number assigned by the financial institution, etc.)  Tentative LEI must have a unique alphanumeric string to ensure the party can be uniquely identified.The fund reports its LEI.	CDE	2.88
39	Valuation amount		Current value of the outstanding contract without applying any valuation adjustments. Valuation amount is expressed as the exit cost of the contract or components of the contract, ie the price that would be received to sell the contract (in the market in an orderly transaction at the valuation date).	Any value. Num(25,5)	Valuation amount does not take into account the various valuation adjustments such as CVA (Credit Valuation Adjustment). Amount to be reported is to be the pre-adjusted valuation amount.	CDE	2.25
40	Valuation currency		Currency in which the valuation amount is denominated.	Currencies included in ISO 4217. Char(3)		CDE	2.26
41	Valuation timestamp		Date and time of the last valuation marked to market, provided by the central counterparty or calculated using the current or last available market price of the inputs. If for example a currency exchange rate is the basis for a transaction's valuation, then the valuation timestamp reflects the moment in time that exchange rate was current.	YYYY-MM-DDThh:mm:ssZ (UTC)	Valuation time period specified by each financial institution is permitted.	CDE	2.27

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
42	Valuation method		Source and method used for the valuation of the transaction by the reporting counterparty. If at least one valuation input is used that is classified as mark-to-model in appendix D of CFTC Technical Specification, then the whole valuation is classified as mark-to-model. If only inputs are used that are classified as mark-to-market in the table below, then the whole valuation is classified as mark-to-market.	Char(4) • MTMA= mark-to-market • MTMO= mark-to-model • central counterpartyV= central counterparty's valuation		CDE	2.28
44	Collateral portfolio indicator		Indicator of whether the collateralisation was performed on a portfolio basis. By "on a portfolio basis", it is meant a set of transactions that are margined together (either on a net or a gross basis) contrary to the scenario where the margin is calculated and posted for each individual transaction separately.	Boolean: True or False • True, if collateralised on a portfolio basis • False, if not part of a portfolio	True, if collateralisation has been set for each parties involved in the transaction.  Whether or not the collateralisation is set will be assumed based on CSA agreement, however it should also include any independently created collateral agreements other than CSA agreement.  True, if there is a collateral agreement that covers more than one transaction even if there is only one currently outstanding balance.	CDE	2.29
45	Initial margin posted by the reporting counterparty (pre-haircut)		Monetary value of initial margin that has been posted by the reporting counterparty, including any margin that is in transit and pending settlement unless inclusion of such margin is not allowed under the jurisdictional requirements. If the collateralisation is performed at portfolio level, the initial margin posted relates to the whole portfolio; if the collateralisation is performed for single transactions, the initial margin posted relates to such single transaction. This refers to the total current value of the initial margin, rather than to its daily change. The data element refers both to uncleared and centrally cleared transactions. For centrally cleared transactions, the data element does not include default fund contributions, nor collateral posted against liquidity provisions to the central counterparty, ie committed credit lines. If the initial margin posted is denominated in more than one currency, those amounts are converted into a single currency chosen by the reporting counterparty and reported as one total value.	Any value greater than or equal to zero. Num(25,5)	Collateral reporting shall be separate from transaction reporting. If the collateralisation is performed at portfolio level, then the portfolio code and the amount of collateral (gross amount) should be reported together at the time of collateral reporting.	CDE	2.31

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	
							#
46	Initial margin posted by the reporting counterparty (post-haircut)		<p>Monetary value of initial margin that has been posted by the reporting counterparty, including any margin that is in transit and pending settlement unless inclusion of such margin is not allowed under the jurisdictional requirements.</p> <p>If the collateralisation is performed at portfolio level, the initial margin posted relates to the whole portfolio; if the collateralisation is performed for single transactions, the initial margin posted relates to such single transaction.</p> <p>This refers to the total current value of the initial margin after application of the haircut (if applicable), rather than to its daily change.</p> <p>The data element refers both to uncleared and centrally cleared transactions. For centrally cleared transactions, the data element does not include default fund contributions, nor collateral posted against liquidity provisions to the central counterparty, ie committed credit lines.</p> <p>If the initial margin posted is denominated in more than one currency, those amounts are converted into a single currency chosen by the reporting counterparty and reported as one total value.</p>	Any value greater than or equal to zero. Num(25,5)	Collateral reporting shall be separate from transaction reporting. If the collateralisation is performed at portfolio level, then the portfolio code and the amount of collateral (gross amount) should be reported together at the time of collateral reporting.	CDE	2.32
47	Currency of initial margin posted		<p>Currency in which the initial margin posted is denominated.</p> <p>If the initial margin posted is denominated in more than one currency, this data element reflects one of those currencies into which the reporting counterparty has chosen to convert all the values of posted initial margins.</p>	Currencies included in ISO 4217. Char(3)		CDE	2.33
48	Initial margin collected by the reporting counterparty (pre-haircut)		<p>Monetary value of initial margin that has been collected by the reporting counterparty, including any margin that is in transit and pending settlement unless inclusion of such margin is not allowed under the jurisdictional requirements.</p> <p>If the collateralisation is performed at portfolio level, the initial margin collected relates to the whole portfolio; if the collateralisation is performed for single transactions, the initial margin collected relates to such single transaction.</p> <p>This refers to the total current value of the initial margin, rather than to its daily change.</p> <p>The data element refers both to uncleared and centrally cleared transactions. For centrally cleared transactions, the data element does not include collateral collected by the central counterparty as part of its investment activity.</p> <p>If the initial margin collected is denominated in more than one currency, those amounts are converted into a single currency chosen by the reporting counterparty and reported as one total value.</p>	Any value greater than or equal to zero. Num(25,5)	Collateral reporting shall be separate from transaction reporting. If the collateralisation is performed at portfolio level, then the portfolio code and the amount of collateral (gross amount) should be reported together at the time of collateral reporting.	CDE	2.34

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	
							#
49	Initial margin collected by the reporting counterparty (post-haircut)		<p>Monetary value of initial margin that has been collected by the reporting counterparty, including any margin that is in transit and pending settlement unless inclusion of such margin is not allowed under the jurisdictional requirements.</p> <p>If the collateralisation is performed at portfolio level, the initial margin collected relates to the whole portfolio; if the collateralisation is performed for single transactions, the initial margin collected relates to such single transaction.</p> <p>This refers to the total current value of the initial margin after application of the haircut (if applicable), rather than to its daily change.</p> <p>The data element refers both to uncleared and centrally cleared transactions. For centrally cleared transactions, the data element does not include collateral collected by the central counterparty as part of its investment activity.</p> <p>If the initial margin collected is denominated in more than one currency, those amounts are converted into a single currency chosen by the reporting counterparty and reported as one total value.</p>	Any value greater than or equal to zero. Num(25,5)	Collateral reporting shall be separate from transaction reporting. If the collateralisation is performed at portfolio level, then the portfolio code and the amount of collateral (gross amount) should be reported together at the time of collateral reporting.	CDE	2.35
50	Currency of initial margin collected		<p>Currency in which the initial margin collected is denominated.</p> <p>If the initial margin collected is denominated in more than one currency, this data element reflects one of those currencies into which the reporting counterparty has chosen to convert all the values of collected initial margins.</p>	Currencies included in ISO 4217. Char(3)		CDE	2.36
51	Variation margin posted by the reporting counterparty (pre-haircut)		<p>Monetary value of the variation margin posted by the reporting counterparty (including the cash-settled one), and including any margin that is in transit and pending settlement unless inclusion of such margin is not allowed under the jurisdictional requirements.</p> <p>Contingent variation margin is not included.</p> <p>If the collateralisation is performed at portfolio level, the variation margin posted relates to the whole portfolio; if the collateralisation is performed for single transactions, the variation margin posted relates to such single transaction.</p> <p>This data element refers to the total current value of the variation margin, cumulated since the first reporting of variation margins posted for the portfolio/transaction.</p> <p>If the variation margin posted is denominated in more than one currency, those amounts are converted into a single currency chosen by the reporting counterparty and reported as one total value.</p>	Any value greater than or equal to zero. Num(25,5)	Collateral reporting shall be separate from transaction reporting. If the collateralisation is performed at portfolio level, then the portfolio code and the amount of collateral (gross amount) should be reported together at the time of collateral reporting.	CDE	2.37

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	
							#
52	Variation margin posted by the reporting counterparty (post-haircut)		<p>Monetary value of the variation margin posted by the reporting counterparty (including the cash-settled one), and including any margin that is in transit and pending settlement unless inclusion of such margin is not allowed under the jurisdictional requirements. Contingent variation margin is not included.</p> <p>If the collateralisation is performed at portfolio level, the variation margin posted relates to the whole portfolio; if the collateralisation is performed for single transactions, the variation margin posted relates to such single transaction.</p> <p>This data element refers to the total current value of the variation margin after application of the haircut (if applicable), cumulated since the first reporting of posted variation margins for the portfolio/transaction.</p> <p>If the variation margin posted is denominated in more than one currency, those amounts are converted into a single currency chosen by the reporting counterparty and reported as one total value.</p>	Any value greater than or equal to zero. Num(25,5)	Collateral reporting shall be separate from transaction reporting. If the collateralisation is performed at portfolio level, then the portfolio code and the amount of collateral (gross amount) should be reported together at the time of collateral reporting.	CDE	2.38
53	Currency of variation margin posted		<p>Currency in which the variation margin posted is denominated.</p> <p>If the variation margin posted is denominated in more than one currency, this data element reflects one of those currencies into which the reporting counterparty has chosen to convert all the values of posted variation margins.</p>	Currencies included in ISO 4217. Char(3)		CDE	2.39
54	Variation margin collected by the reporting counterparty (pre-haircut)		<p>Monetary value of the variation margin collected by the reporting counterparty (including the cash-settled one), and including any margin that is in transit and pending settlement unless inclusion of such margin is not allowed under the jurisdictional requirements. Contingent variation margin is not included.</p> <p>If the collateralisation is performed at portfolio level, the variation margin collected relates to the whole portfolio; if the collateralisation is performed for single transactions, the variation margin collected relates to such single transaction.</p> <p>This refers to the total current value of the variation margin, cumulated since the first reporting of collected variation margins for the portfolio/transaction.</p> <p>If the variation margin collected is denominated in more than one currency, those amounts are converted into a single currency chosen by the reporting counterparty and reported as one total value.</p>	Any value greater than or equal to zero. Num(25,5)	Collateral reporting shall be separate from transaction reporting. If the collateralisation is performed at portfolio level, then the portfolio code and the amount of collateral (gross amount) should be reported together at the time of collateral reporting.	CDE	2.40

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	
							#
55	Variation margin collected by the reporting counterparty (post-haircut)		<p>Monetary value of the variation margin collected by the reporting counterparty (including the cash- settled one), and including any margin that is in transit and pending settlement unless inclusion of such margin is not allowed under the jurisdictional requirements.</p> <p>Contingent variation margin is not included.</p> <p>If the collateralisation is performed at portfolio level, the variation margin collected relates to the whole portfolio; if the collateralisation is performed for single transactions, the variation margin collected relates to such single transaction.</p> <p>This refers to the total current value of the variation margin collected after application of the haircut (if applicable), cumulated since the first reporting of collected variation margins for the portfolio/transaction.</p> <p>If the variation margin collected is denominated in more than one currency, those amounts are converted into a single currency chosen by the reporting counterparty and reported as one total value.</p>	Any value greater than or equal to zero. Num(25,5)	Collateral reporting shall be separate from transaction reporting. If the collateralisation is performed at portfolio level, then the portfolio code and the amount of collateral (gross amount) should be reported together at the time of collateral reporting.	CDE	2.41
56	Currency of variation margin collected		<p>Currency in which the variation margin collected is denominated.</p> <p>If the variation margin collected is denominated in more than one currency, this data element reflects one of those currencies into which the reporting counterparty has chosen to convert all the values of collected variation margins.</p>	Currencies included in ISO 4217. Char(3)		CDE	2.42
57	Excess collateral posted by the reporting counterparty		<p>Monetary value of any additional collateral posted by the reporting counterparty separate and independent from initial and variation margin. This refers to the total current value of the excess collateral before application of the haircut (if applicable), rather than to its daily change.</p> <p>Any initial or variation margin amount posted that exceeds the required initial margin or required variation margin, is reported as part of the initial margin posted or variation margin posted respectively rather than included as excess collateral posted.</p> <p>For centrally cleared transactions, excess collateral is reported only to the extent it can be assigned to a specific portfolio or transaction.</p>	Any value greater than or equal to zero. Num(25,5)	By definition, excess collateral should be managed separately from both initial margin and variation margin. (Example : Independent Amount)	CDE	2.43
58	Currency of excess collateral posted		<p>Currency in which the excess collateral posted is denominated.</p> <p>If the excess collateral posted is denominated in more than one currency, this data element reflects one of those currencies into which the reporting counterparty has chosen to convert all the values of posted excess collateral.</p>	Currencies included in ISO 4217. Char(3)	By definition, excess collateral should be managed separately from both initial margin and variation margin. (Example : Independent Amount)	CDE	2.44



	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
59	Excess collateral collected by the reporting counterparty		<p>Monetary value of any additional collateral collected by the reporting counterparty separate and independent from initial and variation margin. This data element refers to the total current value of the excess collateral before application of the haircut (if applicable), rather than to its daily change.</p> <p>Any initial or variation margin amount collected that exceeds the required initial margin or required variation margin, is reported as part of the initial margin collected or variation margin collected respectively, rather than included as excess collateral collected.</p> <p>For centrally cleared transactions excess collateral is reported only to the extent it can be assigned to a specific portfolio or transaction.</p>	Any value greater than or equal to zero. Num(25,5)	By definition, excess collateral should be managed separately from both initial margin and variation margin. (Example : Independent Amount)	CDE	2.45
60	Currency of excess collateral collected		<p>Currency in which the excess collateral collected is denominated.</p> <p>If the excess collateral is denominated in more than one currency, this data element reflects one of those currencies into which the reporting counterparty has chosen to convert all the values of collected excess collateral.</p>	Currencies included in ISO 4217. Char(3)	By definition, excess collateral should be managed separately from both initial margin and variation margin. (Example : Independent Amount)	CDE	2.46
61	Collateralisation category		Indicator of whether a collateral agreement (or collateral agreements) between the counterparties exists (uncollateralised/partially collateralised/one-way collateralised/fully collateralised). This data element is provided for each transaction or each portfolio, depending on whether the collateralisation is performed at the transaction or portfolio level, and is applicable to both cleared and uncleared transactions.	Char(4)		CDE	2.47
62	Initial margin collateral portfolio code		<p>If collateral is reported on a portfolio basis, a unique code assigned by the reporting counterparty to the portfolio that tracks the aggregate initial margin of a set of open swap transactions.</p> <p>This data element is not applicable if the collateralisation was performed on a transaction level basis, or if there is no collateral agreement, or if no collateral is posted or received.</p> <p>The portfolio code is required for both collateral reporting and valuation reporting in order to link the 2 data sets.</p>	Varchar(52)	<p>Report the unique code assigned by the financial institution.</p> <p>If collateralisation is performed separately for each parties involved in the transaction, report the code per each party.</p>	CFTC	116
63	Variation margin collateral portfolio code		<p>If collateral is reported on a portfolio basis, a unique code assigned by the reporting counterparty to the portfolio that tracks the aggregate variation margin related to a set of open swap transactions.</p> <p>This data element is not applicable if the collateralisation was performed on a transaction level basis, or if there is no collateral agreement, or if no collateral is posted or received.</p> <p>The portfolio code is required for both collateral reporting and valuation reporting in order to link the 2 data sets.</p>	Varchar(52)	<p>Report the unique code assigned by the financial institution.</p> <p>If collateralisation is performed separately for each parties involved in the transaction, report the code per each party.</p>	CFTC	124

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
64	Price		<p>Price specified in the OTC derivative transaction. It does not include fees, taxes or commissions.</p> <p>For commodity fixed/float swaps and similar products with periodic payments, this data element refers to the fixed price of the fixed Leg(s).</p> <p>For commodity and equity forwards and similar products, this data element refers to the forward price of the underlying or reference asset.</p> <p>For equity swaps, portfolios swaps, and similar products, this data element refers to the initial price of the underlying or reference asset.</p> <p>For contracts for difference and similar products, this data element refers to the initial price of the underlier.</p> <p>This data element is not applicable to:</p> <ul style="list-style-type: none"> <li>• Interest rate swaps and forward rate agreements, as it is understood that the information included in the data elements Fixed rate and Spread may be interpreted as the price of the transaction.</li> <li>• Interest rate options and interest rate swaptions, as it is understood that the information included in the data elements Strike price and Option premium may be interpreted as the price of the transaction.</li> <li>• Commodity basis swaps and the floating Leg of commodity fixed/float swaps, as it is understood that the information included in the data element Spread may be interpreted as the price of the transaction.</li> <li>• Foreign exchange swaps, forwards and options, as it is understood that the information included in the data elements Exchange rate, Strike price, and Option premium may be interpreted as the price of the transaction.</li> <li>• Equity options, as it is understood that the information included in the data elements Strike price and Option premium may be interpreted as the price of the transaction.</li> <li>• Credit default swaps and credit total return swaps, as it is understood that the information included in the data elements Fixed rate, Spread and Upfront payment (Other payment type: Upfront payment) may be interpreted as the price of the transaction.</li> <li>• Commodity options, as it is understood that the information included in the data elements Strike price and Option premium may be interpreted as the price of the transaction.</li> </ul> <p>Where the price is not known when a new transaction is reported, the price is updated as it becomes available.</p> <p>For transactions that are part of a package, this data element contains the price of the component transaction where applicable.</p>	<ul style="list-style-type: none"> <li>• Num(18,13), any value, if Price notation = 1</li> <li>• Num(11,10), any value expressed as decimal (eg 0.0257 instead of 2.57%), if Price notation = 3</li> </ul>		CDE	2.50
65	Price currency		<p>Currency in which the price is denominated.</p> <p>Price currency is only applicable if Price notation = 1.</p>	<p>Currencies included in ISO 4217.</p> <p>Char(3)</p>		CDE	2.51
66	Price notation		<p>Manner in which the price is expressed.</p>	<p>Char(1)</p> <ul style="list-style-type: none"> <li>• 1 = monetary amount</li> <li>• 3 = decimal</li> </ul> <p>The above allowable values might be restricted based on jurisdictional requirements (eg certain jurisdictions might require the value to be reported as a decimal instead of percentage).</p>		CDE	2.52

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
67	Price unit of measure		Unit of measure in which the price is expressed.	Char(4) ISO 20022: UnitOfMeasureCode codeset		CDE	2.53
68	Price schedules - Unadjusted effective date of the price		For OTC derivative transactions with prices varying throughout the life of the transaction: <ul style="list-style-type: none"> <li>• 68: Unadjusted effective date of the price</li> <li>• 69: Unadjusted end date of the price</li> </ul> (not applicable if the unadjusted end date of a given schedule's period is back-to-back with the unadjusted effective date of the subsequent period) <ul style="list-style-type: none"> <li>• 70: Price in effect between the unadjusted effective date and unadjusted end date inclusive.</li> </ul> Price schedule is only applicable if the price varies per schedule. The currency, notation, and unit of measure for the varying prices in the schedule are reported in Price currency, Price notation, and Price unit of measure data elements.	YYYY-MM-DD(UTC)	Applicable for products where the prices will vary throughout the life of transaction. For those products that are not applicable, reporting is not required.	CDE	2.54.1
69	Price schedules - Unadjusted end date of the price			YYYY-MM-DD(UTC)	Applicable for products where the prices will vary throughout the life of transaction. For those products that are not applicable, reporting is not required.	CDE	2.54.2
70	Price schedules - Price in effect between the unadjusted effective date and unadjusted end date inclusive			<ul style="list-style-type: none"> <li>• Num(18,13) , if Price notation = 1</li> <li>• Num(11,10), if Price notation = 3</li> </ul>	Applicable for products where the prices will vary throughout the life of transaction. For those products that are not applicable, reporting is not required.	CDE	2.54.3
71	Fixed rate	Leg1,Leg2	For each Leg of the transaction, where applicable: for OTC derivative transactions with periodic payments, per annum rate of the fixed Leg(s).	<ul style="list-style-type: none"> <li>• Num(11,10)</li> <li>• Positive and negative values expressed as decimal (eg 0.0257 instead of 2.57%).</li> </ul>	In case the receipt and payment amount is fixed, it is to be converted into a rate.	CDE	2.55

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
72	Spread	Leg1,Leg2	<p>For each Leg of the transaction, where applicable: for OTC derivative transactions with periodic payments (eg interest rate fixed/float swaps, interest rate basis swaps, commodity swaps),</p> <ul style="list-style-type: none"> <li>spread on the individual floating Leg(s) index reference price, in the case where there is a spread on a floating Leg(s). For example, USD-LIBOR-BBA plus .03 or WTI minus USD 14.65; or</li> <li>difference between the reference prices of the two floating Leg indexes. For example, the 9.00 USD "Spread" for a WCS vs. WTI basis swap where WCS is priced at 43 USD and WTI is priced at 52 USD.</li> </ul>	<ul style="list-style-type: none"> <li>Num(18,13), any value, if Spread notation = 1</li> <li>Num(11,10), any value expressed as decimal (eg 0.0257 instead of 2.57%), if Spread notation = 3</li> <li>Num(5), any integer value expressed in basis points (eg 257 instead of 2.57%), if Spread notation = 4</li> </ul>		CDE	2.57
73	Spread currency	Leg1,Leg2	<p>For each Leg of the transaction, where applicable: currency in which the spread is denominated. This data element is only applicable if Spread notation = 1.</p>	<p>Currencies included in ISO 4217. Char(3)</p>		CDE	2.58
74	Spread notation	Leg1,Leg2	<p>For each Leg of the transaction, where applicable: manner in which the spread is expressed.</p>	<p>Char(1)</p> <ul style="list-style-type: none"> <li>1 = monetary amount</li> <li>3 = decimal</li> <li>4 = basis points</li> </ul> <p>The above allowable values might be restricted based on jurisdictional requirements (eg certain jurisdictions might require the value to be reported as a decimal instead of percentage).</p>		CDE	2.59

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
75	Strike price		<ul style="list-style-type: none"> <li>For options other than FX options, swaptions and similar products, price at which the owner of an option can buy or sell the underlying asset of the option.</li> <li>For foreign exchange options, exchange rate at which the option can be exercised, expressed as the rate of exchange from converting the unit currency into the quoted currency. In the example 0.9426 USD/EUR, USD is the unit currency and EUR is the quoted currency; USD 1 = EUR 0.9426. Where the strike price is not known when a new transaction is reported, the strike price is updated as it becomes available.</li> <li>For volatility and variance swaps and similar products the volatility strike price is reported in this data element.</li> </ul>	<ul style="list-style-type: none"> <li>Num(18,13), any value (eg USD 6.39) expressed as 6.39, for equity options, commodity options, foreign exchange options and similar products, if Strike price notation = 1.</li> <li>Num(11,10,), any value expressed as decimals (eg 0.021 instead of 2.1%), for interest rate options, interest rate and credit swaptions quoted in spread, and similar products, if Strike price notation = 3.</li> </ul>	In the case of over-the-counter derivatives transactions with a Strike Price schedule, report the Strike Price as of the commencement of the transaction.	CDE	2.60
76	Strike price currency/currency pair		<p>For equity options, commodity options, and similar products, currency in which the strike price is denominated.</p> <p>For foreign exchange options: Currency pair and order in which the strike price is expressed. It is expressed as unit currency/quoted currency. In the example 0.9426 USD/EUR, USD is the unit currency and EUR is the quoted currency, USD 1 = EUR 0.9426</p> <p>Strike price currency/currency pair is only applicable if Strike price notation = 1.</p>	<p>Currencies included in ISO 4217. Char(3)</p> <p>For foreign exchange options: Char(3)/Char(3); [Unit currency/Quoted currency] without restricting the currency pair ordering (ie the Strike price currency pair may be USD/EUR or EUR/USD).</p>		CDE	2.61
77	Strike price notation		Manner in which the Strike price is expressed.	<p>Char(1)</p> <ul style="list-style-type: none"> <li>1 = monetary amount</li> <li>3=decimal</li> </ul> <p>The above allowable values might be restricted based on jurisdictional requirements (eg certain jurisdictions might require the value to be reported as a decimal instead of percentage).</p>		CDE	2.62

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
78	Strike price schedules - Unadjusted effective date of the strike price		<p>For options, swaptions and similar products with strike prices varying throughout the life of the transaction:</p> <ul style="list-style-type: none"> <li>• 78: Unadjusted effective date of the strike price</li> <li>• 79: Unadjusted end date of the strike price</li> </ul> <p>(not applicable if the unadjusted end date of a given schedule's period is back-to-back with the unadjusted effective date of the subsequent period)</p> <ul style="list-style-type: none"> <li>• 80: Strike price in effect between the unadjusted effective date and unadjusted end date inclusive.</li> </ul> <p>Strike price schedule is only applicable if the strike price varies per schedule.</p> <p>The currency for the varying strike prices in the schedule is reported in Strike price currency data element.</p>	YYYY-MM-DD (UTC)	Applicable for products where the Strike price will vary throughout the life of transaction. For those products that are not applicable, reporting is not required.	CDE	2.63.1
79	Strike price schedules - Unadjusted end date of the strike price			YYYY-MM-DD (UTC)	Applicable for products where the Strike price will vary throughout the life of transaction. For those products that are not applicable, reporting is not required.	CDE	2.63.2
80	Strike price schedules - Strike price in effect between the unadjusted effective date and unadjusted end date inclusive.			<p>Any value greater than zero.</p> <ul style="list-style-type: none"> <li>• Num(18,13), any value (eg USD 6.39) expressed as 6.39, for equity options, commodity options, foreign exchange options and similar products if Strike price notation = 1.</li> <li>• Num(11,10), any value expressed as decimal (eg 0.021 instead of 2.1%), for interest rate options, interest rate and credit swaptions quoted in spread, and similar products, if Strike price notation = 3.</li> </ul>	Applicable for products where the Strike price will vary throughout the life of transaction. For those products that are not applicable, reporting is not required. (Reporting is not required if Strike Price is not stated.)	CDE	2.63.3
81	Option premium amount		<p>For options and swaptions of all asset classes, monetary amount paid by the option buyer. This data element is not applicable if the instrument is not an option or does not embed any optionality.</p>	<p>Num(25,5)</p> <p>Any value greater than or equal to zero.</p>		CDE	2.64
82	Option premium currency		<p>For options and swaptions of all asset classes, currency in which the option premium amount is denominated. This data element is not applicable if the instrument is not an option or does not embed any optionality.</p>	<p>Currencies included in ISO 4217.</p> <p>Char(3)</p>		CDE	2.65

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
83	Option premium payment date		Unadjusted date on which the option premium is paid.	YYYY-MM-DD(UTC)	If option premiums are paid in installments, report the first payment date.	CDE	2.66
84	First exercise date		First unadjusted date during the exercise period in which an option can be exercised. For European-style options, this date is same as the Expiration date. For American-style options, the first possible exercise date is the unadjusted date included in the execution timestamp. For knock-in options, where the first exercise date is not known when a new transaction is reported, the first exercise date is updated as it becomes available. This data element is not applicable if the instrument is not an option or does not embed any optionality.	YYYY-MM-DD(UTC)		CDE	2.67
85	Exchange rate		Exchange rate between the two different currencies specified in the OTC derivative transaction agreed by the counterparties at the inception of the transaction, expressed as the rate of exchange from converting the unit currency into the quoted currency. In the example 0.9426 USD/EUR, USD is the unit currency and EUR is the quoted currency; USD 1 = EUR 0.9426.	Any value greater than zero. Num(18,13)		CDE	2.68
86	Exchange rate basis		Currency pair and order in which the exchange rate is denominated, expressed as unit currency/quoted currency. In the example 0.9426 USD/EUR, USD is the unit currency and EUR is the quoted currency, USD 1 = EUR 0.9426.	Char(3)/Char(3); [Unit currency/Quoted currency], without restricting the currency pair ordering (ie the exchange rate basis may be USD/EUR or EUR/USD).  Any pair of currencies included in ISO 4217.		CDE	2.69

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	
							#
87	Notional amount	Leg1,Leg2	<p>For each Leg of the transaction, where applicable:</p> <ul style="list-style-type: none"> <li>- for OTC derivative transactions negotiated in monetary amounts, amount specified in the contract.</li> <li>- for OTC derivative transactions negotiated in non-monetary amounts.</li> </ul> <ul style="list-style-type: none"> <li>• For OTC derivative transactions with a notional amount schedule, the initial notional amount, agreed by the counterparties at the inception of the transaction, is reported in this data element.</li> <li>• For OTC foreign exchange options, in addition to this data element, the amounts are reported using the data elements Call amount and Put amount. For amendments or lifecycle events, the resulting outstanding notional amount is reported; (steps in notional amount schedules are not considered to be amendments or lifecycle events);</li> <li>• Where the notional amount is not known when a new transaction is reported, the notional amount is updated as it becomes available.</li> </ul>	Num(25,5)	For products denominated in multiple currencies which are not netted (i.e. currency swaps that exchange JPY and foreign currency), reporting data must consist of two separate records (receipt and payment).	CDE	2.70
88	Call amount		For foreign exchange options, the monetary amount that the option gives the right to buy.	Any value greater than zero. Num(25,5)	This item is limited to currency options for which there are call amounts and put amounts. Call Amount/Put Amount will report the same amount as Notional Amount - Leg1/Leg2.	CDE	2.72
89	Put amount		For foreign exchange options, the monetary amount that the option gives the right to sell.	Any value greater than zero. Num(25,5)	This item is limited to currency options for which there are call amounts and put amounts. Call Amount/Put Amount will report the same amount as Notional Amount - Leg1/Leg2.	CDE	2.73
90	Notional currency	Leg1,Leg2	For each Leg of the transaction, where applicable: currency in which the notional amount is denominated.	Currencies included in ISO 4217. Char(3)	For products denominated in multiple currencies which are not netted (i.e. currency swaps that exchange JPY and foreign currency), reporting data must consist of two separate records (receipt and payment).	CDE	2.74
91	Call currency		For foreign exchange options, the currency in which the Call amount is denominated.	Currencies included in ISO 4217. Char(3)	If Call Amount and Put Amount are reported, call currency and put currency is expected to be reported for all option transactions.	CDE	2.75



	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
92	Put currency		For foreign exchange options, the currency in which the Put amount is denominated.	Currencies included in ISO 4217. Char(3)	If Call Amount and Put Amount are reported, call currency and put currency is expected to be reported for all option transactions.	CDE	2.76
93	Quantity unit of measure	Leg1,Leg2	For each Leg of the transaction, where applicable: unit of measure in which the Total notional quantity and the Notional quantity schedules are expressed.	Char(4) ISO 20022: UnitOfMeasureCode codeset		CDE	2.77

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
94	Notional amount schedule - notional amount in effect on associated effective date	Leg1,Leg2	<p>For each Leg of the transaction, where applicable: for OTC derivative transactions negotiated in monetary amounts with a notional amount schedule:</p> <ul style="list-style-type: none"> <li>• 95: Unadjusted date on which the associated notional amount becomes effective</li> <li>• 96: Unadjusted end date of the notional amount (not applicable if the unadjusted end date of a given schedule's period is back-to-back with the unadjusted effective date of the subsequent period)</li> <li>• 94: Notional amount which becomes effective on the associated unadjusted effective date. The initial notional amount and associated unadjusted effective and end date are reported as the first values of the schedule.</li> </ul>	Num(25,5)	<p>Reported for over-the-counter derivative transactions negotiated in monetary amounts with a notional amount schedule, and the notional amount is expected vary.</p> <p>For swaps involving accumulation and amortization of the notional amount:</p> <ul style="list-style-type: none"> <li>• The initial notional amount agreed to by the parties at the commencement of the transaction is to be reported as Notional amount.</li> <li>• In addition, Notional amount schedule etc. should be reported at the time of commencement of transactions.</li> <li>• In the event of any subsequent changes to the schedule, report the changed notional amount schedule by selecting "ACTION TYPE" to "TRAD" and "EVENT TYPE" to "MODI". (There is no need to change the Notional amount schedule, if there is no change from the original schedule)</li> <li>• The initial notional amount reported at the start of the transaction will remain the same.</li> </ul>	CDE	2.78.3
95	Notional amount schedule - unadjusted effective date of the notional amount	Leg1,Leg2	<p>This data element is not applicable to OTC derivative transactions with notional amounts that are condition- or event-dependent. The currency of the varying notional amounts in the schedule is reported in Notional currency.</p>	YYYY-MM-DD(UTC)	Reported for over-the-counter derivative transactions negotiated in monetary amounts with a notional amount schedule, and the notional amount is expected to vary.	CDE	2.78.1
96	Notional amount schedule - unadjusted end date of the notional amount	Leg1,Leg2		YYYY-MM-DD(UTC)	Reported for over-the-counter derivative transactions negotiated in monetary amounts with a notional amount schedule, and the notional amount is expected to vary.	CDE	2.78.2

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
97	Total notional quantity	Leg1,Leg2	For each Leg of the transaction, where applicable: aggregate Notional quantity of the underlying asset for the term of the transaction. Where the Total notional quantity is not known when a new transaction is reported, the Total notional quantity is updated as it becomes available.	Any value greater than or equal to zero. Num(25,5)		CDE	2.79
98	Notional quantity schedules - Unadjusted date on which the associated notional quantity becomes effective	Leg1,Leg2	For each Leg of the transaction, where applicable: for OTC derivative transactions negotiated in non- monetary amounts with a Notional quantity schedule • 98: Unadjusted date on which the associated notional quantity becomes effective • 99: Unadjusted end date of the notional quantity (not applicable if the unadjusted end date of a given schedule's period is back-to-back with the unadjusted effective date of the subsequent period); • 100: Notional quantity which becomes effective on the associated unadjusted effective date. The initial notional quantity and associated unadjusted effective and end date are reported as the first values of the schedule. This data element is not applicable to OTC derivative transactions with notional quantities that are condition- or event-dependent.	YYYY-MM-DD(UTC)	Reported for over-the-counter derivative transactions negotiated in non-monetary amounts with a notional quantity schedule, and the notional quantity is expected to vary.	CDE	2.80.1
99	Notional quantity schedules - Unadjusted end date of the notional quantity	Leg1,Leg2	(not applicable if the unadjusted end date of a given schedule's period is back-to-back with the unadjusted effective date of the subsequent period); • 100: Notional quantity which becomes effective on the associated unadjusted effective date. The initial notional quantity and associated unadjusted effective and end date are reported as the first values of the schedule. This data element is not applicable to OTC derivative transactions with notional quantities that are condition- or event-dependent.	YYYY-MM-DD(UTC)	Reported for over-the-counter derivative transactions negotiated in non-monetary amounts with a notional quantity schedule, and the notional quantity is expected to vary.	CDE	2.80.2
100	Notional quantity schedules - Notional quantity which becomes effective on the associated unadjusted effective date	Leg1,Leg2	The quantity unit of measure for the varying notional quantities in the schedule is reported in Quantity unit of measure.	Any value greater than or equal to zero. Num(25,5)	Reported for over-the-counter derivative transactions negotiated in non-monetary amounts with a notional quantity schedule, and the notional quantity is expected to vary.	CDE	2.80.3

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
101	Action type		<p>Type of action taken on the swap transaction or type of end-of-day reporting. Actions may include, but are not limited to, new, modify, correct, error, terminate, revive, transfer out, valuation, and collateral.</p> <p>New: An action that reports a new swap transaction. It applies to the first message relating to a new UTI.</p> <p>Modify: An action that modifies the state of a previously submitted transaction (e.g., credit event) or changes a term of a previously submitted transaction due to a newly negotiated modification (amendment) or updates previously missing information (e.g., post price swap). It does not include correction of a previous transaction.</p> <p>Correct: An action that corrects erroneous data of a previously submitted transaction.</p> <p>Error: An action of cancellation of a wrongly submitted entire transaction in case it never came into existence or was not subject to the reporting requirements reporting requirements but was reported erroneously, or a cancellation of duplicate report.</p> <p>Terminate: An action that closes an existing transaction because of a new event (e.g., Compression, Novation). This does not apply to transactions that terminate at contractual maturity date.</p> <p>Revive: An action that reinstates a swap transaction that was reported as error or terminated by mistake.</p> <p>Transfer out: An action that transfers swap transaction from one SDR to another SDR (change of swap data repository).</p> <p>Valuation: An update to valuation data. There will be no corresponding Event type.</p> <p>Collateral: An update to collateral margin data. There will be no corresponding Event type.</p>	<ul style="list-style-type: none"> <li>• NEWT = New</li> <li>• MODI = Modify</li> <li>• CORR = Correct</li> <li>• EROR = Error</li> <li>• TERM = Terminate</li> <li>• REVI = Revive</li> <li>• PRTO = Transfer out</li> <li>• VALU = Valuation</li> <li>• MARU = Collateral</li> </ul>	<p>Status for reporting items such as "LEI" and "Confirm" could change during contract period. For those updates which does not involve contractual changes or error corrections, use Action Type: Modify.</p> <p>If New, Correct, or Modify occurs on the same day as the valuation for a same transaction, report the correction and valuation separately.</p> <p>[Specific example] (Specific example 1) Where an equity option transaction is knocked-out (currently reported as modify with a notional amount of 0) Report "ACTION TYPE" as "Terminate (TERM)" and "EVENT TYPE" as "Early Termination (EART)".</p> <p>(Specific Example 2) Where a customer cancels an equity option transaction (currently reported as cancel) Report "ACTION TYPE" as "Terminate (TERM)" and "EVENT TYPE" as "Early Termination (EART)".</p> <p>(Specific example 3) Exercise of equity option transactions (previously excluded from reporting) Report "ACTION TYPE" as "Terminate (TERM)" "EVENT TYPE" as "Exercise (EXER)".</p> <p>In cases where the rights are exercised, it is expected to be reported as "Terminate" and "Exercise".</p>	CFTC	26

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
102	Event type		<p>Explanation or reason for the action being taken on the swap transaction.  Events may include, but are not limited to, trade, novation, compression or risk reduction exercise, early termination, clearing, exercise, allocation, clearing and allocation, credit event, and transfer.</p> <p>Trade: A creation or modification of a transaction.</p> <p>Novation: A novation Legally moves partial or all of the financial risks of a swap from a transferor to a transferee and has the effect of terminating/modifying the original transaction and creating a new transaction to identify the exposure between the transferor/transferee and remaining party.</p> <p>Compression or Risk Reduction Exercise: Compressions and risk reduction exercises generally have the effect of terminating or modifying (i.e., reducing the notional value) a set of existing transactions and of creating a set of new transaction(s). These processes result in largely the same exposure of market risk that existed prior to the event for the counterparty.</p> <p>Early termination: Termination of an existing swap transaction prior to scheduled termination or maturity date.</p> <p>Clearing: Central clearing is a process where a derivatives clearing organization interposes itself between counterparties to contracts, becoming the buyer to every seller and the seller to every buyer.</p> <p>It has the effect of terminating an existing transaction between the buyer and the seller and thereby ensuring the performance of open contracts.</p> <p>Exercise: The process by which a counterparty fully or partially exercises their rights specified in the contract of an option or a swaption.</p> <p>Allocation:  The process by which an agent, having facilitated a single swap transaction on behalf of several clients, allocates a portion of the executed swap to the clients.</p> <p>Clearing and Allocation:  A simultaneous clearing and allocation event in a derivatives clearing organization.</p> <p>Credit event:  An event or trigger that results in the termination or modification of the state of a previously submitted credit derivative transaction.  Applies only to credit derivatives.</p> <p>Transfer:  The process by which a swap is transferred to another SDR that has the effect of the closing of the swap transaction at one SDR or opening of the same swap transaction using the same UTI/USI in a different SDR (new).</p> <p>Corporate event:  A corporate action on equity underlying that impacts the transactions on that equity.</p> <p>Upgrade: An upgrade of an outstanding transaction performed in order to ensure its conformity with the amended reporting requirements.</p>	<ul style="list-style-type: none"> <li>• TRAD = Trade</li> <li>• NOVA = Novation</li> <li>• COMP = Compression or Risk Reduction</li> <li>• ETRM = Early termination</li> <li>• CLRG = Clearing</li> <li>• EXER = Exercise</li> <li>• ALOC = Allocation</li> <li>• CLAL = Clearing &amp; Allocation</li> <li>• CREV = Credit event</li> <li>• PTNG = Transfer</li> <li>• CORP = Corporate event</li> <li>• UPDT = Upgrade</li> </ul>		CFTC	27
103	Event identifier		<p>Unique identifier to link swap transactions resulting from an event may be, but is not limited to, compression, and credit event.  The unique identifier may be assigned by the reporting counterparty or a service provider.</p>	Varchar(52) ISO 17442 Legal Entity Identifier (LEI) code of the entity assigning the event identifier followed by a unique identifier up to 32 characters.	<p>This element is necessary as Prior UTIs cannot be used for compression and credit events.</p> <p>Any ID assigned by a service provider is expected to be reported. However if the assignment is done by the reporting counterparty, then it is not expected for the assigned ID to be shared between the parties to the transaction.</p>	CFTC	29

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
104	Event timestamp		<p>Date and time of occurrence of the event as determined by the reporting counterparty or a service provider.</p> <p>In the case of a clearing event, date and time when the original swap is accepted by the derivative clearing organization (DCO) for clearing and recorded by the DCO's system should be reported in this data element.</p> <p>The time element is as specific as technologically practicable.</p>	YYYY-MM-DDThh:mm:ssZ (UTC)	<p>System input time, data generation time, and system connection time are to be considered as acceptable values.</p> <p>In addition, if determining the time up to the seconds is impossible due to system restrictions, setting the seconds to "00" shall be acceptable.</p> <p>Cancellation report of <math>\alpha</math> - transactions by financial institutions do not necessarily have to match the date and time recorded by the central counterparty's system.</p> <p>The date and time recorded by the central counterparty's system will be submitted by the central counterparty when they report their <math>\beta</math> and <math>\gamma</math> transactions.</p>	CFTC	30
105	Index factor		The index version factor or percent, expressed as a decimal value, that multiplied by the Notional amount yields the notional amount covered by the seller of protection for credit default swap.	<p>Num(11,10)</p> <p>Any value between 0 and 1 (including 0 and 1), expressed as decimal (e.g., 0.05 instead of 5%).</p>	<p>(Example)</p> <p>Gross Notional amount : JPY 1 billion</p> <p>Reference : Index comprised of 50 Japanese companies (iTraxx Japan)</p> <p>Notional amount for each company : JPY 20 million each</p> <p>Credit event settlement : &lt;Credit event occur for company #1&gt;</p> <p>① Company #1 to settle for JPY 20 million</p> <p>② Gross Notional amount reduced to 980 million yen, contract to be continued</p> <p>⇒ The INDEX Factor will become 98%. (Calculate notional amount after the credit event)</p> <p>INDEX Factor will be 100% at the start of the transaction, and will become Version2 notional/Version1 notional when the credit event occurs.</p>	CFTC	85
106	Embedded option type		Type of option or optional provision embedded in a contract.	<ul style="list-style-type: none"> <li>• MDET = Mandatory early termination</li> <li>• OPET = Optional early termination</li> <li>• CANC = Cancelable</li> <li>• EXTD = Extendible</li> <li>• OTHR = Other</li> </ul>	Embedded options are products that combines with other options, such as callable swaps.	CFTC	86

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
108	Delivery type		Indicates whether the contract is settled physically or in cash.	4 alphabetic characters: CASH = Cash PHYS = Physical OPTL = Optional for counterparty or when determined by a third party		ESMA	47
109	Asset Class		Each reported contract shall be classified according to the asset class it is based on.	CRDT = Credit CURR = Currency EQUI = Equity INTR = Interest Rate OTHER=Othr	When the underlying assets of the derivatives are crypto-assets : Select "OTHER = Othr"	ESMA	11
110	Underlying identification type		The type of relevant underlying identifier.	1 alphabetic character: I = ISIN B = Basket X = Index		ESMA	13
111	Underlying identification		The direct underlying shall be identified by using a unique identification for this underlying based on its type. For Credit Default Swaps, the ISIN of the reference obligation should be provided.	For underlying identification type I: ISO 6166 ISIN 12 character alphanumeric code For underlying identification type X: ISO 6166 ISIN if available	If the reference asset is an index without ISIN, report the asset under "Indicator of the underlying index".	ESMA	14

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
112	Indicator of the underlying index		An indication of the underlying index, where available.	<p>The indication of the floating rate index.  4 alphabetic characters:  ESTR = €STR  SONA = SONIA  SOFR = SOFR  EONA = EONIA  EONS = EONIA SWAP  EURI = EURIBOR  EUUS = EURODOLLAR  EUCH = EuroSwiss  GCFR = GCF REPO  ISDA = ISDAFIX  LIBI = LIBID  LIBO = LIBOR  MAAA = Muni AAA  PFAN = Pfandbriefe  TIBO = TIBOR  STBO = STIBOR  BBSW = BBSW  JIBA = JIBAR  BUBO = BUBOR  CDOR = CDOR  CIBO = CIBOR  MOSP = MOSPRIM  NIBO = NIBOR  PRBO = PRIBOR  TLBO = TELBOR  WIBO = WIBOR  TREA = Treasury  SWAP = SWAP  FUSW = Future SWAP  EFFR = Effective Federal Funds Rate  OBFR = Overnight Bank Funding Rate  CZNA = CZEONIA</p>	<p>Use this item if the reference asset is not an ISIN.</p> <p>If the indicator of the underlying index does not exist in the list, report the index using the "Name of the underlying index".</p>	ESMA	15
113	Name of the underlying index		The full name of the underlying index as assigned by the index provider.	Up to 50 alphanumeric characters.	If the reference asset is an index without ISIN, report the asset using this item.	ESMA	16
114	Reference entity		Identification of the underlying reference entity.	<p>ISO 3166 - 2 character country code,  or  ISO 3166-2 - 2 character country code followed by dash "-" and up to 3 alphanumeric character country subdivision code,  or  ISO 17442 Legal Entity Identifier (LEI) 20 alphanumeric character code</p>		ESMA	144



	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	
							#
115	Indicator of the floating rate	Leg1,Leg2	An indication of the interest rate, where available.	The indication of the floating rate index. 4 alphabetic characters: ESTR = €STR SONA = SONIA SOFR = SOFR EONA = EONIA EONS = EONIA SWAP EURI = EURIBOR EUUS = EURODOLLAR EUCH = EuroSwiss GCFR = GCF REPO ISDA = ISDAFIX LIBI = LIBID LIBO = LIBOR MAAA = Muni AAA PFAN = Pfandbriefe TIBO = TIBOR STBO = STIBOR BBSW = BBSW JIBA = JIBAR BUBO = BUBOR CDOR = CDOR CIBO = CIBOR MOSP = MOSPRIM NIBO = NIBOR PRBO = PRIBOR TLBO = TELBOR WIBO = WIBOR TREA = Treasury SWAP = SWAP FUSW = Future SWAP EFFR = Effective Federal Funds Rate OBFR = Overnight Bank Funding Rate CZNA = CZEONIA	If the floating rate index does not exist in the list, report the index using the "Name of the floating rate".	ESMA	84 100
116	Name of the floating rate	Leg1,Leg2	The full name of the interest rate as assigned by the index provider.	Up to 50 alphanumeric characters.	Use this item when the Indicator of the floating rate does not include a floating rate index to be reported.	ESMA	85 101
117	Floating rate reference period – time period	Leg1,Leg2	Time period describing the reference period for the floating rate of Leg1,Leg2.	4 alphabetic characters: DAIL = daily WEEK = weekly MNTH = monthly YEAR = yearly ADHO = ad hoc which applies when payments are irregular EXPI = payment at term		ESMA	89 105

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
118	Floating rate reference period – multiplier	Leg1,Leg2	Multiplier of the time period describing the reference period for the floating rate of Leg1,Leg2.	Any integer value greater than or equal to zero up to 3 numeric characters.		ESMA	90 106
119	Derivative based on crypto-assets		Indicator whether the derivative is based on cryptoassets.	Boolean: True or False		ESMA	12
120	Maturity date of the underlying		In case of swaptions, maturity date of the underlying swap.	YYYY-MM-DD(UTC)	Reported for swaptions only.	ESMA	142
121	Seniority(CD)		Indicates the seniority of the debt security, or debt basket or index underlying a derivative.	4 alphabetic characters  SNDB = Senior, such as Senior Unsecured Debt (Corporate/Financial), Foreign Currency Sovereign Debt (Government), SBOD = Subordinated, such as Subordinated or Lower Tier 2 Debt (Banks), Junior Subordinated or Upper Tier 2 Debt (Banks), OTHR = Other, such as Preference Shares or Tier 1 Capital (Banks) or other credit derivatives		ESMA	143
122	Series (CD)		The series number of the composition of the index if applicable.	Integer field up to 5 characters.		ESMA	145

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
123	Version (CD)		A new version of a series is issued if one of the constituents defaults and the index has to be reweighted to account for the new number of total constituents within the index.	Integer field up to 5 characters.		ESMA	146
124	CDS index attachment point		Defined lower point at which the level of losses in the underlying portfolio reduces the notional of a tranche. For example, the notional in a tranche with an attachment point of 3% will be reduced after 3% of losses in the portfolio have occurred. This data element is not applicable if the transaction is not a CDS tranche transaction (index or custom basket).	Num(11,10) Any value between 0 and 1 (including 0 and 1) expressed as decimal (eg 0.05 instead of 5%).		CDE	2.81
125	CDS index detachment point		Defined point beyond which losses in the underlying portfolio no longer reduce the notional of a tranche. For example, the notional in a tranche with an attachment point of 3% and a detachment point of 6% will be reduced after there have been 3% of losses in the portfolio. 6% losses in the portfolio deplete the notional of the tranche. This data element is not applicable if the transaction is not a CDS tranche transaction (index or custom basket).	Num(11,10) Any value between 0 and 1 (including 0 and 1) expressed as decimal (eg 0.05 instead of 5%).		CDE	2.82
126	Custom basket code		If the OTC derivative transaction is based on a custom basket, unique code assigned by the structurer of the custom basket to link its constituents. This data element is not applicable if no custom basket is involved or no unique code has been assigned to it.	Varchar(72) LEI of the basket structurer followed by 52 alphanumeric characters.	A custom basket should be used for any asset class which refers to multiple indices (i.e. first to default, rainbow options, etc.).	CDE	2.97
127	Identifier of the basket's constituents		Underliers that represent the constituents of a custom basket, in line with the underlier ID within the UPI reference data elements, as defined by the CPMI-IOSCO Technical Guidance: Harmonisation of the Unique Product Identifier. This data element is not applicable if no custom basket is involved.	Varchar(350) An identifier that can be used to determine an asset, index or benchmark included in a basket Up to 350 alphanumeric characters.		CDE	2.98
128	Basket constituent identifier source		Source of the underliers' identifiers that represent the constituents of a custom basket. This data element is not applicable if no custom basket is involved.	Varchar(350) The origin, or publisher, of the associated basket constituent identifier. Up to 350 alphanumeric characters.		CDE	2.101

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
129	Contract type		Each reported contract shall be classified according to its type.	CFDS = Financial contracts for difference FRAS = Forward rate agreements FUTR = Futures FORW = Forwards OPTN = Option SPDB = Spreadbet SWAP = Swap SWPT = Swaption OTHR = Other		ESMA	10
130	Option style		Indicates whether the option may be exercised only at a fixed date (European), a series of pre-specified dates (Bermudan) or at any time during the life of the contract (American).	4 alphabetic characters: AMER = American BERM = Bermudan EURO = European		ESMA	133
131	Option type		Indication as to whether the derivative contract is a call (right to purchase a specific underlying asset) or a put (right to sell a specific underlying asset) or whether it cannot be determined whether it is a call or a put at the time of execution of the derivative contract. In case of swaptions it shall be: - "Put", in case of receiver swaption, in which the buyer has the right to enter into a swap as a fixed-rate receiver. -"Call", in case of payer swaption, in which the buyer has the right to enter into a swap as a fixed-rate payer. In case of Caps and Floors it shall be: -"Put", in case of a Floor. -"Call", in case of a Cap.	4 alphabetic character: PUTO = Put CALL = Call OTHR = where it cannot be determined whether it is a call or a put		ESMA	132
132	Package identifier		Identifier (determined by the reporting counterparty) in order to connect • two or more transactions that are reported separately by the reporting counterparty, but that are negotiated together as the product of a single economic agreement. • two or more reports pertaining to the same transaction whenever jurisdictional reporting requirement does not allow the transaction to be reported with a single report to TRs. A package may include reportable and non-reportable transactions. This data element is not applicable • if no package is involved, or • to allocations Where the package identifier is not known when a new transaction is reported, the package identifier is updated as it becomes available.	Varchar(35)	It shall be a unique identifier. It is not expected to be shared with the parties involved in the transaction.	CDE	2.89

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
133	Package transaction price		<p>Traded price of the entire package in which the reported derivative transaction is a component. This data element is not applicable if</p> <ul style="list-style-type: none"> <li>• no package is involved, or</li> <li>• package transaction spread is used</li> </ul> <p>Prices and related data elements of the transactions (Price currency, Price notation, Price unit of measure) that represent individual components of the package are reported when available.</p> <p>The package transaction price may not be known when a new transaction is reported but may be updated later.</p>	<ul style="list-style-type: none"> <li>• Num(18,13), any value, if Package transaction price notation = 1</li> <li>• Num(11,10), any value expressed as decimal (eg 0.0257 instead of 2.57%), if Package transaction price notation = 3</li> </ul>		CDE	2.90
134	Package transaction price currency		<p>Currency in which the Package transaction price is denominated. This data element is not applicable if</p> <ul style="list-style-type: none"> <li>• no package is involved, or</li> <li>• Package transaction spread is used, or</li> <li>• Package transaction price notation = 3</li> </ul>	<p>Currencies included in ISO 4217.</p> <p>Char(3)</p>		CDE	2.91
135	Package transaction price notation		<p>Manner in which the Package transaction price is expressed. This data element is not applicable if</p> <ul style="list-style-type: none"> <li>• no package is involved, or</li> <li>• Package transaction spread is used</li> </ul>	<p>Char(1)</p> <ul style="list-style-type: none"> <li>• 1 = monetary amount</li> <li>• 3 = decimal</li> </ul> <p>The above allowable values might be restricted based on jurisdictional requirements (eg certain jurisdictions might require the value to be reported as a decimal instead of percentage).</p>		CDE	2.92

	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
136	Package transaction spread		<p>Traded price of the entire package in which the reported derivative transaction is a component of a package transaction.</p> <p>Package transaction price when the price of the package is expressed as a spread, difference between two reference prices.</p> <p>This data element is not applicable if</p> <ul style="list-style-type: none"> <li>• no package is involved, or</li> <li>• Package transaction price is used</li> </ul> <p>Spread and related data elements of the transactions (spread currency, Spread notation) that represent individual components of the package are reported when available.</p> <p>Package transaction spread may not be known when a new transaction is reported but may be updated later.</p>	<ul style="list-style-type: none"> <li>• Num(18,13), any value, if Package transaction spread notation = 1</li> <li>• Num(11,10), any value expressed as decimal (eg 0.0257 instead of 2.57%), if Package transaction spread notation = 3</li> <li>• Num(5), any integer value expressed in basis points (eg 257 instead of 2.57%), if Package transaction spread notation = 4</li> </ul>		CDE	2.93
137	Package transaction spread currency		<p>Currency in which the Package transaction spread is denominated. This data element is not applicable if</p> <ul style="list-style-type: none"> <li>• no package is involved, or</li> <li>• Package transaction price is used, or</li> <li>• Package transaction spread notation = 3 or = 4</li> </ul>	<p>Currencies included in ISO 4217.</p> <p>Char(3)</p>		CDE	2.94
138	Package transaction spread notation		<p>Manner in which the Package transaction spread is expressed. This data element is not applicable if</p> <ul style="list-style-type: none"> <li>• no package is involved, or</li> <li>• Package transaction price is used</li> </ul>	<p>Char(1)</p> <ul style="list-style-type: none"> <li>• 1 = monetary amount</li> <li>• 3 = decimal</li> <li>• 4 = basis points</li> </ul> <p>The above allowable values might be restricted based on jurisdictional requirements (example, certain jurisdictions might require the value to be reported as a decimal instead of percentage).</p>		CDE	2.95
139	Package indicator		<p>Indicator of whether the swap transaction is part of a package transaction.</p>	<p>Boolean: True or False</p>		CFTC	45

## **How to determine the generation of Unique Transaction Identifier (UTI)**

**XX 2022**

**Financial Services Agency of Japan**

## 1. Background and Overview

The Financial Instruments and Exchange Act (hereinafter referred to as "FIEA") and the Cabinet Office Order on the Regulation of Over-the-Counter Derivatives Transactions, etc. (hereinafter referred to as "Cabinet Office Order"), which was amended in August 2022, require financial instruments clearing organizations (central counterparty clearing houses (CCPs)) and financial instruments business operators (FIBOs)) to provide OTC derivatives trade data to trade repositories (TRs). TRs are required to prepare and preserve the records concerning items specified in Article 4(1) of the Cabinet Office Order and submit trade data to Prime Minister. One of the items to be reported is the identification of transactions (Unique Transaction Identifier (UTI)).

The "How to determine the generation of Unique Transaction Identifier (UTI)" summarizes approaches related to mainly UTI generation responsibility and UTI sharing. This document reflects discussions raised in the public-private sector meeting, which includes the Financial Services Agency of Japan (hereinafter referred to as the "JFSA"), financial services industry organizations, market infrastructure providers, and financial institutions.

## 2. Premise

### ( 1 ) Definition of terms

The definitions used in this "How to determine the generation of Unique Transaction Identifier (UTI)" are as follows.

Terms	Descriptions
Reporting Entity	"Financial instruments clearing organizations" as defined in Article 1(2)(viii) of the Cabinet Office Order and "business operators, etc. that are subject to the creation of trade data (transaction information)" (BOCTDs) as defined in Article 2(4)(iv)(a) of the Cabinet Office Order.
Non-Reporting Entity	An entity other than the Reporting Entity.
Cross-jurisdictional Transactions	Transactions reported in Japan and other jurisdictions.
Interest Rate Derivatives	Interest rate swaps and interest rate options or similar instruments.
Trading Platform	Trading Platform is not defined in the "Technical guidance: Harmonisation of the unique transaction identifier" ("Technical Guidance") issued in 2017 by the Committee on Payments and Market Infrastructures and the International Organization of Securities Commissions ("CPMI-IOSCO"). This document refers



	to the Trading Platform as electronic trading platforms (ETP) for example, and does not include CCPs.
Confirmation Platform	The Technical Guidance refers to platforms confirming trades electronically.

## (2) UTI

UTI is a unique code that is assigned to each reportable transaction. It is intended to prevent duplicative reporting and to facilitate global data aggregation by regulators.

UTIs structure and format is specified in ISO 23897 as a concatenated combination of the LEI (20 characters) of the UTI generator at the point of generation and a unique identifier created by that entity, structured with a maximum of 52 characters constructed solely from upper-case alphabetic characters A-Z or the digits 0-9 (inclusive in both cases).

### (Reference) Waterfall Approach under the Technical Guidance

The Technical Guidance requires the generation of new UTI not only in the course of initial reports of new reportable transactions, but also when (i) there is a change to either counterparty (e.g. due to clearing, etc.), or when (ii) an OTC derivatives transaction is replaced by one or more other OTC derivatives transactions (e.g. due to compression, netting, the transaction is split into different transactions, etc.), whether or not they involve the same or different counterparties.

The Technical Guidance takes a waterfall approach to determine the UTI generator as follows.

Step	Factor to consider	Responsibility for UTI generation
1	Is a CCP a counterparty to this transaction?	If so, the CCP. Otherwise, see step 2.
2	Is a counterparty to this transaction a clearing member of a CCP, and if so is that clearing member acting in its clearing member capacity for this transaction?	If so, the clearing member. Otherwise, see step 3.
3	Was the transaction executed on a trading platform?	If so, the trading platform. Otherwise, see step 4.
4	Is the transaction cross-jurisdictional (i.e. are the counterparties to the	If so, see step 10. Otherwise, see step 5.

Step	Factor to consider	Responsibility for UTI generation
	transaction subject to more than one jurisdiction's reporting rules)?	
5	Do both counterparties have reporting obligations?	If so, see step 6. Otherwise, see step 7.
6	Has the transaction been electronically confirmed or will it be and, if so, is the confirmation platform able, willing and permitted to generate a UTI within the required time frame under the applicable rules?	If so, the confirmation platform. Otherwise, see step 7.
7	Does the jurisdiction employ a counterparty-status-based approach (e.g., rule definition or registration status) for determining which entity should have responsibility for generating the UTI?	If so, see step 8. Otherwise, see step 11
8	Do the counterparties have the same regulatory status for UTI generation purposes under the relevant jurisdiction?	If so, see step 11. Otherwise, see step 9
9	Do the applicable rules determine which entity should have responsibility for generating the UTI?	If so, the assigned entity. Otherwise, see step 12.
10	Does one of the jurisdictions have a sooner deadline for reporting than the other(s)?	If so, then the UTI generation rules of the jurisdiction with the sooner reporting deadline should be followed. Otherwise, see step 11.
11	Do the counterparties have an agreement governing which entity should have responsibility for generating the UTI for this transaction?	If so, the agreed entity. Otherwise, see step 12.
12	Has the transaction been electronically confirmed or will it be and, if so, is the confirmation platform able, willing and permitted to generate a UTI within the required	If so, the confirmation platform. Otherwise, see step 13.

Step	Factor to consider	Responsibility for UTI generation
	time frame under the applicable rules?	
13	Is there a single TR to which reports relating to the transaction have to be made, and is that TR able, willing and permitted to generate UTIs under the applicable rules?	If so, the TR. Otherwise, one of the counterparties, based on sorting the identifiers of the counterparties with the characters of the identifier reversed and picking the counterparty that comes first in this sort sequence.

### 3 .Approach for UTI Generation Responsibility in Japan

#### ( 1 ) Concept

The concept regarding the generation responsibility of UTIs in Japan is described below.

[Transactions between Reporting Entities]

- (i) UTI is generated in accordance to the Technical Guidance as described above.
- (ii) Otherwise, including cases where it is practically difficult to follow (i), the parties determine the UTI generation responsibility based on bilateral agreement.

Other method may also be considered, such as an agreement that one party, based on its scale, will always be the UTI generator. Excessive burdens should be avoided. If the Trading Platform or the Confirmation Platform is unable to generate UTI due to system trouble or other temporary reasons, the Reporting Party needs to report a provisional UTI and then replace it with a genuine UTI.

In case of transactions between BOCTDs, where the one's average month-end notional amount of outstanding OTC derivatives exceeds JPY300 billion for the previous fiscal year from April to March while the other one is not, the former BOCTD could be regarded as the UTI generator. This is because that the latter one would be exempted from reporting requirements for certain OTC derivatives defined in Article 7(3) and Article 8(4) of the Cabinet Office order and Article 1 and 2 of the JFSA Notification No. 11 of 2021 "Financial Instruments Business Operators, etc. and Transactions designated by the Financial Services Agency Commissioner."

[Transactions between Reporting Entities and Non-Reporting Entities]

If the UTIs for transactions between Reporting Entity and Non-Reporting Entity (certain FIBOs, non FIBOs, and Individuals, etc.) are not generated by any platform, the Reporting Entity has responsibility for generating UTI.

[Transactions between Non-Reporting Entities]

Transactions between non-reporting entities are not required to be reported.

## (2) Consideration by financial products characteristics

The following summarizes the classification of generating parties by product in consideration of (1) and market practice in Japan.

### A. Interest Rate Derivatives, CDS

(i) Infrastructure used in the process of transaction	(ii) Cleared/ not cleared	(iii) Transaction Type	UTI generator	Notes
Trading Platform	Cleared	alpha <sup>1</sup>	Trading Platform (* )	If the transaction is not cleared, contracting counterparty shall report as a bilateral transaction.
		beta and gamma	CCP	CCP is required to report the transaction. <sup>2</sup>
	Not cleared		Trading Platform (* )	
Confirmation Platform	Cleared	alpha	Confirmation Platform (* )	Only if UTI is not generated by the Trading Platform.

<sup>1</sup> Alpha transactions are transactions between parties to the original transactions before cleared through a CCP. When reporting beta and gamma transactions, which are transactions between a CCP and each party to the alpha transaction executed as a result of clearing, CCPs need UTI of an alpha transaction as a prior UTI. Therefore, UTI should be properly linked from the Trading or Confirmation Platform such as through request for clearing (The same approach shall apply hereafter with respect to a clearing transaction).

<sup>2</sup> In case where the transaction is cleared through CCPs designated by the JFSA Notification No.105 of 2011, "Designation of Transactions and Loans Designated by the Commissioner of the Financial Services Agency Excluded from Transactions Subject to Financial Instruments Obligation Assumption Service", a Reporting Entity is required to report the transaction. (The same shall apply hereafter.)

				If the transaction is not cleared, contracting counterparty shall report as a bilateral transaction.
		beta and gamma	CCP	CCP is required to report the transaction <sup>5</sup> .
	Not cleared		Confirmation Platform (*)	Only if it is not generated by the Trading Platform.
Transactions other than the above			Bilateral agreement <sup>3</sup>	

**\* If the Trading/Confirmation platform does not agree to generate UTI, the UTI generator should be determined in accordance to "transactions other than the above".**

### **B. Equity derivatives**

Infrastructure used in the process of transaction	UTI generator
Confirmation platform	Confirmation platform (*)
Transactions other than the above	Determined by bilateral agreement

**\* If the Confirmation platform does not agree to generate UTI, the UTI generator should be determined in accordance to "transactions other than the above".**

### **C. Currency options, NDF<sup>4</sup> and NDO**

The UTI should be generated following the approach described in (1) above.

As for swaptions, UTIs shall be generated respectively at the time of new transactions and exercise.

<sup>3</sup> For example, the paper confirmation issuer or larger Reporting Entity could be a UTI generator.

<sup>4</sup> non-deliverable forward

### ( 3 ) Cross-jurisdictional Transactions

In principle, the waterfall approach of the Technical Guidance should apply to Cross-jurisdictional Transactions, but if it is difficult to confirm Step 10 "Does one of the jurisdictions have a sooner deadline for reporting than the other(s)?," counterparties may skip and move to the step 11.

\* Where it is difficult to obtain a comprehensive and accurate understanding of the regulations to which counterparties are subject to, the above treatment is applied, and the reporting party is not required to determine a jurisdiction with the soonest reporting deadlines, as requested in the step 10. However, it is necessary to negotiate with the counterparty beforehand.

In addition, this treatment is not prioritized over the rules of other jurisdictions, and the Reporting Party should also respect rules which the counterparty is subject to.

## 4 .Approach for UTI Sharing in Japan

### ( 1 ) Concept

In case for transactions between Reporting Entities, both parties are required to report the same UTI. UTI should be shared between the entities in a timely manner and no later than the reporting deadline.

Although UTI sharing method will be decided by each transaction, this document sets out the primary approach as follows.

Infrastructure used in the process of transaction	Approach for UTI sharing
Trading Platform Confirmation Platform	Confirmation Platform <sup>5</sup>
SWIFT	SWIFT <sup>6</sup>
Otherwise	i.e. paper confirmation* or e-mail

\* Note that operational risk is higher compared with other methods. Sharing using electronic methods are preferred wherever possible.

In principle, UTI should be shared promptly such as at the time of execution, since the trade data (transaction information) must be reported to the TRs within T+2 business days. However, on the assumption that UTI should be shared in time for reporting as much as possible, if it takes some time to share the UTI,

<sup>5</sup> When a Trading Platform is used, this is limited to cases where UTIs generated by the Trading Platform are shared via the Confirmation Platform (the same applies in "(2) A").

<sup>6</sup> The SWIFT messages set "22M (UTI Namespace/Issuer Code)" and "22N (Transaction Identifier)" as tags for UTI.

reporting of provisional UTI assigned by the receiving counterparty is permitted. The provisional UTI should be replaced as soon as the genuine UTI is assigned.

## ( 2 ) Consideration by financial products characteristics

Based on the concept in ( 1 ) above, this document sets out more detailed sharing method by products characteristics as follows. For products not described in this document, sharing method should be determined bilaterally.

### A. Interest Rate Derivatives, CDS

(i) Infrastructure used in the process of transaction	(ii) Cleared/ not cleared	(iii) Transaction Type	Approach for UTI sharing
Trading Platform	Cleared	alpha	Confirmation Platform
		beta and gamma	To be shared via CCP reporting tools if necessary.
	Not cleared		Confirmation Platform
Confirmation Platform	Cleared	alpha	Confirmation Platform
		beta and gamma	To be shared via CCP reporting tools if necessary.
	Not cleared		Confirmation Platform
Transactions other than above			A paper confirmation or e-mail as example.

### B. Equity derivatives

Infrastructure used in the process of transaction	Approach for UTI sharing
Confirmation Platform	Confirmation Platform
Transactions other than above	Paper confirmation or e-mail

### C. Currency options, NDF and NDO

Shared via SWIFT, paper confirmation or e-mail

## 5 .Other Issues

### ( 1 ) Lifecycle events that require generation of a new UTI

The determination on whether or not a new UTI is required to be generated for each transaction should be considered in accordance with Technical Guidance.

When a transaction is terminated and replaced with one or more other transactions, new UTIs should be used.<sup>7</sup> The basic approach is as follows:

- (i) If new information is being reported for a legacy OTC derivatives transaction, or some of the previously reported information has changed, then the report should be updated using the same UTI. Examples of situations where the previous UTI should be maintained include:
  - a. A revaluation or similar is reported.
  - b. Some previously reported information, such as whether the trade has been confirmed, has changed.
  - c. The contract is an amortizing swap or similar, and the notional has changed in accordance with the contractual terms.
  - d. Reporting of end-of-life events such as early termination.<sup>8</sup>
  - e. Some previously reported information that was incorrect and is being corrected unless the incorrect information is the UTI itself.
- (ii) Otherwise, a new UTI should be used. Examples of this include:
  - a. A change to either counterparty. This includes Novation<sup>9</sup> or clearing where either of the counterparty is changed to a CCP.
  - b. Where an OTC derivatives transaction is replaced by one or more other transactions, regardless of whether same or different counterparties are involved. (e.g., Compressions)

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<sup>7</sup> As for swaptions, a UTI shall be allocated at the time of the new transaction. Then, following the exercise of swaptions, a new UTI shall be allocated respectively to each underlying swaps, and the existing UTI shall be reported as prior UTI.

<sup>8</sup> The same approach applies to partial unwind.

<sup>9</sup> In the case of a full novation, a new UTI should be allocated to the transaction at the time of the novation (where the counterparty has changed), and the existing UTI of the original terminated transaction should be reported as prior UTI. In the case of a partial novation, the UTI of the original transaction remains unchanged. For the transaction corresponding to novation (which the counterparty has changed), new UTI should be allocated, and the UTI of the original transaction should be reported as prior UTI.



## **( 2)Outstanding transactions**

There are two possible cases where a UTI field for outstanding transaction needs to be updated after the new reporting requirement comes into effect:

(i) where no identifier is generated or (ii) where any relevant transaction identifier such as Unique Swap Identifier(USI) or UTI not in line with Technical Guidance is already generated. In the case of (i), a new UTI shall be generated by the Reporting Entity, and in the case of (ii), the existing relevant transaction identifier shall be reported. As for transactions executed between two or more Reporting Entities, the newly generated UTIs for case (i) does not need to be shared if the different newly generated UTIs are reported by each Reporting Entities.