The Revised of "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."

(Amended sections are underlined.)

Proposed amendments	Current
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.	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.
(Omitted)	(Omitted)
【Treatment of Existing Transactions】 (Omitted)	【Treatment of Existing Transactions】 (Omitted)
【UPI and Delta】 UPI (Unique product identifier) and Delta were not included in the matters to be reported from April 1, 2024 in consideration of international discussions, etc. However, since the content has been finalized, it shall be reported to TRs, etc. from April 7, 2025.	(New)
Attachment1 Definition and Interpretation of the matters to be reported	Attachment1 Definition and Interpretation of the matters to be reported
List of Reporting Matters	List of Reporting Matters
(Omitted)	(Omitted)

Data Element Name	Source
1~42 (Omitted)	
43 Delta	CDE
44~106 (Omitted)	
107 Unique product identifier	CFTC
108~138 (Omitted)	
(Deleted)	

(Deleted)

Data Element Name	Source
1~42 (Omitted)	
(New)	
44~106 (Omitted)	
(New)	
108~138 (Omitted)	
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.

(Omitted)

Basic view of the table

(Omitted)

Basic view of the Allowable values for each data element

	Proposed amendments				Current			
Format	Content in brief	Additional Explanation	Example(s)		Format	Content in brief	Additional Explanation	Example(s)
(Omitted)	(Omitted)	(Omitted)	(Omitted)		(Omitted)	(Omitted)	(Omitted)	(Omitted)
(Omitted)	(Omitted)	(Omitted)	(Omitted)		(Omitted)	(Omitted)	(Omitted)	(Omitted)
Num(25,5)	(Omitted)	The length is not fixed but limited to total of 25 numerical characters. Maximum of up to five numerical characters are allowed to right of the decimal point. For any given value the maximum allowed to the left of the decimal should be 25 minus the number of numerical characters present to the right of the decimal. Should the value have more than five digits after the decimal, reporting counterparties should round half-up.	1352.67 1234567890123456789 0.12 123456789012345678 9012.123 1234567890123456789 012345 1234567890123456789 0.12345 0 – 20000.25 – 0.257		Num(25,5)	(Omitted)	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 1234567890123456789 0.12345 1234567890123456789 012345 0 – 20000.25 – 0.257
(Omitted)	(Omitted)	(Omitted)	(Omitted)		(Omitted)	(Omitted)	(Omitted)	(Omitted)
(Omitted)	(Omitted)	(Omitted)	(Omitted)		(Omitted)	(Omitted)	(Omitted)	(Omitted)
(Omitted)	(Omitted)	(Omitted)	(Omitted)		(Omitted)	(Omitted)	(Omitted)	(Omitted)
(Omitted)	(Omitted)	(Omitted)	(Omitted)		(Omitted)	(Omitted)	(Omitted)	(Omitted)

(Omitted)

(Omitted)
CFTC: CFTC Technical Specification Parts 43 and 45 swap data reporting and public dissemination requirements March 1, 2023 Version 3.2
(Omitted)

(Omitted)

(Omitted)

(Omitted)
CFTC: CFTC Technical Specification Parts 43 and 45 swap data reporting and public dissemination requirements August 30, 2022 Version 3.1
(Omitted)

(Omitted)

Left Table

#	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
	1~3 (Omitted)						
4	Reporting timestamp		Date and time of the submission of the report as reported to the trade repository.	(Omitted)	(Omitted)	CDE	2.4
	5,6 (Omitted)						
7	Counterparty 1 (reporting counterparty)		(Omitted)	(Omitted)	Reporting using branch/international branch LEI is not allowed.	CDE	2.6
8	Counterparty 2		(Omitted)	(Omitted)	If LEI cannot be obtained, a tentative LEI is permitted. Tentative LEI must have a unique alphanumeric string to ensure the party can be uniquely identified. Examples for assigning tentative LEI: [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.) 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. Enter the LEI of the clearing organization if the company transacts with a clearing organization prescribed in JFSA Notification No.105. Reporting using branch/international branch LEI is not allowed.	CDE	2.7
	9~18 (Omitted)						
19	Confirmed		(Omitted)	(Omitted)	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. 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. Reporting of Confirmation Timestamp is optional.	CDE	2.18
	20~29 (Omitted)						
30	Fixing date	Leg1,Leg2	(Omitted)	YYYY-MM-DDThh:mm:ssZ(UTC)	If determining the time up to the seconds is impossible due to system restrictions, setting the time up to the seconds to "00" shall be acceptable. However, please report to the extent possible (for example, the case where seconds cannot be captured, enter the time up to the minute that can be captured, and report the second as "00Z").	CFTC	54
	31~38 (Omitted)						
39	Valuation amount		Current value of the outstanding contract without applying any valuation adjustments (some examples include XVA adjustment such as CVA, DVA, etc).	(Omitted)	(Omitted)	CDE	2.25
	40~42 (Omitted)						
43	Delta		The ratio of the change in the price of an OTC derivative transaction to the change in the price of the underlier.	Num(25,5)	Internal definitions based on each financial institution are acceptable. Reporting is required for options and swaptions shall be excluded. Reporting (including any amendments made on an existing trade), is required from April 7, 2025.	CDE	2.71

Right Table

#	Data Element Name	Leg1,Leg2	Definition of data elements	Allowable values for each data element	Remarks	Source	#
	1~3 (Omitted)						
4	Reporting timestamp		Date and time of the submission of the report to the trade repository.	(Omitted)	(Omitted)	CDE	2.4
	5,6 (Omitted)						
7	Counterparty 1 (reporting counterparty)		(Omitted)	(Omitted)		CDE	2.6
8	Counterparty 2		(Omitted)	(Omitted)	If LEI cannot be obtained, a tentative LEI is permitted. Tentative LEI must have a unique alphanumeric string to ensure the party can be uniquely identified. Examples for assigning tentative LEI: [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.) 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. Enter the LEI of the clearing organization if the company transacts with a clearing organization prescribed in JFSA Notification No.105.	CDE	2.7
	9~18 (Omitted)						
19	Confirmed		(Omitted)	(Omitted)	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. 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.	CDE	2.18
	20~29 (Omitted)						
30	Fixing date	Leg1,Leg2	(Omitted)	YYYY-MM-DD(UTC)		CFTC	54
	31~38 (Omitted)						
39	Valuation amount		Current value of the outstanding contract without applying any valuation adjustments.	(Omitted)	(Omitted)	CDE	2.25
	40~42 (Omitted)						
43	(New)						

Left

No.	Field	Description		Values/Format	Notes	Src	Ref
44~46 (Omitted)							
47	Currency of initial margin posted	(Omitted)	(Omitted)		"Initial margin posted by the reporting counterparty (pre-haircut)" and "Initial margin posted by the reporting counterparty (post-haircut)" shall be reported.	CDE	2.33
48、49 (Omitted)							
50	Currency of initial margin collected	(Omitted)	(Omitted)		"Initial margin collected by the reporting counterparty (pre-haircut)" and "Initial margin collected by the reporting counterparty (post-haircut)" shall be reported.	CDE	2.36
51、52 (Omitted)							
53	Currency of variation margin posted	(Omitted)	(Omitted)		"Variation margin posted by the reporting counterparty (pre-haircut)" and "Variation margin posted by the reporting counterparty (post-haircut)" shall be reported.	CDE	2.39
54、55 (Omitted)							
56	Currency of variation margin collected	(Omitted)	(Omitted)		"Variation margin collected by the reporting counterparty (pre-haircut)" and "Variation margin collected by the reporting counterparty (post-haircut)" shall be reported.	CDE	2.42
57~63 (Omitted)							
64	Price	Price specified in the OTC derivative transaction. It does not include fees, taxes or commissions. (Deleted) For equity forwards and similar products, this data element refers to the forward price of the underlying or reference asset For equity swaps, portfolios swaps, and similar products, this data element refers to the initial price of the underlying or reference asset. For contracts for difference and similar products, this data element refers to the initial price of the underlier. This data element is not applicable to: • 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. • 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. (Deleted) • 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. • 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. • 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. (Deleted) Where the price is not known when a new transaction is reported, the price is updated as it becomes available. For transactions that are part of a package, this data element contains the price of the component transaction where applicable.	(Omitted)			CDE	2.50
65~106 (Omitted)							
107	Unique product identifier	A unique set of characters that represents a particular OTC derivative.	Char(12) ISO 4914 Unique product identifier A list of allowable values and their format will be published by the UPI issuer.	Reporting (including any amendments made on an existing trade), is required from April 7, 2025.		CFTC	87
108~128 (Omitted)							
129	Contract type	(Omitted)	·CFDS = Financial contracts for difference ·FRAS = Forward rate agreements (Deleted) ·FORW = Forwards ·OPTN = Option ·SPDB = Spreadbet ·SWAP = Swap ·SWPT = Swaption ·OTHR = Other			ESMA	10
130~138 (Omitted)							
(Deleted)							

Right

No.	Field	Description		Values/Format	Src	Ref
44~46 (Omitted)						
47	Currency of initial margin posted	(Omitted)	(Omitted)		CDE	2.33
48、49 (Omitted)						
50	Currency of initial margin collected	(Omitted)	(Omitted)		CDE	2.36
51、52 (Omitted)						
53	Currency of variation margin posted	(Omitted)	(Omitted)		CDE	2.39
54、55 (Omitted)						
56	Currency of variation margin collected	(Omitted)	(Omitted)		CDE	2.42
57~63 (Omitted)						
64	Price	Price specified in the OTC derivative transaction. It does not include fees, taxes or commissions. For commodity fixed/float swaps and similar products with periodic payments, this data element refers to the fixed price of the fixed Leg(s). For commodity and equity forwards and similar products, this data element refers to the forward price of the underlying or reference asset. For equity swaps, portfolios swaps, and similar products, this data element refers to the initial price of the underlying or reference asset. For contracts for difference and similar products, this data element refers to the initial price of the underlier. This data element is not applicable to: • 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. • 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. • 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. • 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. • 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. • 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. • 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. Where the price is not known when a new transaction is reported, the price is updated as it becomes available. For transactions that are part of a package, this data element contains the price of the component transaction where applicable.	(Omitted)		CDE	2.50
65~106 (Omitted)						
107	(New)					
108~128 (Omitted)						
129	Contract type	(Omitted)	·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
130~138 (Omitted)						
139	Package indicator	Indicator of whether the swap transaction is part of a package transaction.	Boolean: True or False		CFTC	45