

**COMMISSION DELEGATED REGULATION (EU) 2022/1858****of 10 June 2022****supplementing Regulation (EU) No 648/2012 of the European Parliament and of the Council with regard to regulatory technical standards specifying the procedures for the reconciliation of data between trade repositories and the procedures to be applied by the trade repository to verify the compliance by the reporting counterparty or submitting entity with the reporting requirements and to verify the completeness and correctness of the data reported****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories <sup>(1)</sup>, and in particular Article 78(10) thereof,

Whereas:

- (1) To ensure the high quality of the details of derivatives reported to trade repositories, trade repositories should verify the identity of the report submitting entities, the logical integrity of the sequence in which the details of the derivative are reported, and the completeness and correctness of those details.
- (2) For the same reason, trade repositories should reconcile the details of each derivative report received where both counterparties have a reporting obligation. A standardised process should be specified to enable trade repositories to conduct reconciliation in a consistent manner and to reduce the risks of details of derivatives not being reconciled. Certain details of derivatives, however, might not be identical due to the specificities of the technology systems used by the entities submitting the report. Certain tolerances therefore need to be applied, so that minor differences in the reported details of derivatives do not prevent the authorities from analysing the data with an adequate level of confidence.
- (3) Furthermore and notwithstanding other obligations with regard to the details of derivatives collected and recorded when performing the reconciliation process, the trade repositories should ensure the confidentiality of the data exchanged between them and made available to the reporting counterparties, the entities responsible for reporting and the report submitting entities.
- (4) Where a corporate restructuring event resulting in the change of legal entity identifier ('LEI') of a counterparty takes place, the details of the entities identified in a derivative report need to be updated. To ensure the integrity of that information, which is essential for the monitoring of systemic risks to financial stability, it is necessary that the update is performed centrally by the trade repositories. For that reason, a procedure should be established to ensure that trade repositories can update the identifier of the entity in a centralised manner, thus ensuring an efficient, robust and timely process.
- (5) Report submitting entities should be given sufficient time to adapt to the reporting requirements, in particular to prevent the accumulation of non-reconciled trades immediately after the reporting obligation starts to apply. It is therefore appropriate that in a first phase only a reduced set of fields should be reconciled.

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<sup>(1)</sup> OJ L 201, 27.7.2012, p. 1.

- (6) Report submitting entities and entities responsible for reporting, where applicable, should be able to monitor their compliance with their reporting obligations under Regulation (EU) 648/2012. They should therefore be able to access certain information, on a daily basis, in respect of those reports, including the result of the verification of those reports, also where a warning has been generated, and the progress of the reconciliation of the reported data. It is therefore necessary to specify the information that a trade repository should make available to these entities at the end of each working day.
- (7) This Regulation is based on the draft regulatory technical standards submitted to the Commission by the European Securities and Markets Authority.
- (8) The European Securities and Markets Authority has consulted the members of the European System of Central Banks and has conducted open public consultations on the draft regulatory technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the advice of the Securities and Markets Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1095/2010 of the European Parliament and of the Council <sup>(?)</sup>.
- (9) To enable counterparties and trade repositories to take all necessary actions to adapt to the new requirements, the date of application of this Regulation should be deferred by eighteen months,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

### **Verification of derivatives by trade repositories**

1. A trade repository shall verify all of the following in a received derivative report:
  - (a) the identity of the report submitting entity as referred to in field 2 of Table 1 and field 2 of Table 3 of the Annex to Commission Implementing Regulation (EU) 2022/1860 <sup>(?)</sup>;
  - (b) that the XML template used to report a derivative complies with the ISO 20022 methodology in accordance with Article 1 of Implementing Regulation (EU) 2022/1860;
  - (c) that the report submitting entity, if different from the entity responsible for reporting as referred to in field 3 of Table 1 and field 3 in Table 3 of the Annex to Implementing Regulation (EU) 2022/1860, is duly authorised to report on behalf of counterparty 1 or the entity responsible for reporting, if different from counterparty 1, as referred to in field 4 of Table 1 and field 4 in Table 3 of the Annex to Implementing Regulation (EU) 2022/1860;
  - (d) that the same derivative has not been submitted previously;
  - (e) that a derivative report with action type 'Modification', 'Margin Update', 'Valuation', 'Correction', 'Error' or 'Terminate' relates to a previously submitted derivative;
  - (f) that a derivative report with action type 'Modification' does not relate to a derivative that has been reported as cancelled with action type 'Error' which has not been subsequently reported with action type 'Revive';
  - (g) that a derivative report does not include the action type 'New' in respect of a derivative that has previously been reported;

<sup>(?)</sup> Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/77/EC (OJ L 331, 15.12.2010, p. 84).

<sup>(?)</sup> Commission Implementing Regulation (EU) 2022/1860 of 10 June 2022 laying down implementing technical standards for the application of Regulation (EU) No 648/2012 of the European Parliament and of the Council with regard to the standards, formats, frequency and methods and arrangements for reporting (See page 68 of this Official Journal).

- (h) that a derivative report does not include the action type 'Position component' in respect of a derivative that has previously been reported;
  - (i) that a derivative report does not purport to modify the details of fields 'Counterparty 1' or 'Counterparty 2' to a previously reported derivative;
  - (j) that a derivative report does not purport to modify an existing derivative by specifying an effective date later than the reported maturity date of the derivative;
  - (k) that a derivative reported with action type 'Revive' relates to a previously submitted derivative report with action type 'Error' or 'Terminate' or to a derivative that has matured;
  - (l) the correctness and completeness of the derivative report.
2. A trade repository shall reject a derivative report that does not comply with one of the requirements set out in paragraph 1 and assign to it one of the rejection categories set out in Table 1 of the Annex.
3. A trade repository shall provide the report submitting entities with detailed information on the results of the data verification referred to in paragraph 1 within sixty minutes after it has received a derivative report. A trade repository shall provide those results in an XML format and a template in accordance with the ISO 20022 methodology. The results shall specify reasons for the rejection of a derivative report in accordance with Table 1 of the Annex.

## Article 2

### Procedure for updates of Legal Entity Identifiers

1. A trade repository to which a request under Article 8 of Implementing Regulation (EU) 2022/1860 is addressed shall identify the outstanding derivatives referred to in paragraph 2 of Article 2 of Implementing Regulation (EU) 2022/1860 at the time of the corporate restructuring event, where the entity is reported with the identifier used before the corporate restructuring event in the field 'Counterparty 1' or 'Counterparty 2', as informed in the relevant request. It shall replace the old identifier with the new Legal Entity Identifier ('LEI') in the reports relating to all those derivatives at the time of the event referred to in Article 8 of Implementing Regulation (EU) 2022/1860 pertaining to that counterparty. A trade repository shall perform the procedure on the update of the identifier at the latest on the day of restructuring or within 30 calendar days as of receipt of the request if reported less than 30 calendar days prior to the date of the corporate restructuring event.
2. A trade repository shall identify the relevant derivatives referred to in paragraph 2 of Article 2 of Implementing Regulation (EU) 2022/1860 at the time of the corporate restructuring event, where the entity is identified with the old identifier in any of the fields, and replace that identifier with the new LEI. Where a corporate restructuring event relates to an update of the LEI for fields other than 'Counterparty 1' or 'Counterparty 2', the trade repository shall perform such an update of the relevant derivatives only following a timely confirmation by counterparty 1 or the entity responsible for reporting.
3. A trade repository shall carry out the following actions:
- (a) following the receipt of the relevant confirmation under paragraph 2, implement the update of the LEI as of the date referred to in paragraph 1;
  - (b) broadcast the following information at the earliest possibility, and no later than 5 working days after the complete notification is received, to all the other trade repositories and to the reporting counterparties, report submitting entities, entities responsible for reporting involved in the derivatives contracts concerned by the LEI update, and to third parties which have been granted access to information under Article 78(7) of Regulation (EU) No 648/2012, as applicable:
    - (i) the old identifier(s);
    - (ii) the new identifier;
    - (iii) the date as of which the update shall be done;
    - (iv) in case of corporate events affecting a subset of the derivatives outstanding at the date of the event, the list of the unique trade identifiers (UTIs) of the derivatives concerned by the LEI update;

- (c) notify, at the latest the working day before the date on which the update is applied, the entities listed in Article 81(3) of Regulation (EU) No 648/2012 who have access to the data relating to the derivatives that have been updated, by way of a specific file in machine-readable format:
- (i) the old identifier(s);
  - (ii) the new identifier;
  - (iii) the date as of which the update shall be done;
  - (iv) in case of corporate events affecting a subset of the derivatives outstanding at the date of the event, the list of the UTIs of the derivatives concerned by the LEI update;
- (d) record the LEI update in the reporting log.

4. A trade repository shall not update the LEIs reported for derivatives different from those referred to in paragraph 2 of Article 2 of Implementing Regulation (EU) 2022/1860 at the time of the corporate event.

### Article 3

#### **Reconciliation of data by trade repositories**

1. A trade repository shall seek to reconcile a reported derivative by undertaking the steps set out in paragraph 3, provided that all of the following conditions are met:

- (a) the trade repository has completed the verifications set out in paragraphs 1 and 2 of Article 1;
- (b) both counterparties to the reported derivative have a reporting obligation pursuant to Article 9 of Regulation (EU) No 648/2012;
- (c) the trade repository has not received a report with the action type 'Error' in respect of the reported derivative, unless such report has been followed by a report with action type 'Revive'.

2. A trade repository shall have arrangements in place to ensure the confidentiality of the data when exchanging information with other trade repositories and when providing information to reporting counterparties, report submitting entities, entities responsible for reporting as well as third parties which have been granted access to information under Article 78(7) of Regulation (EU) No 648/2012 about the values for all the fields that are subject to reconciliation.

3. Where all the conditions of paragraph 1 are met, a trade repository shall undertake the following steps, using the latest reported value for each of the fields in Table 2 of the Annex as of the preceding working day:

- (a) a trade repository having received a derivative report shall verify whether it has received a corresponding report from or on behalf of the other counterparty;
- (b) a trade repository that has not received a corresponding derivative report as referred to in point (a) shall attempt to identify the trade repository that has received the corresponding derivative report by communicating to all registered trade repositories the values of the following fields of the reported derivative: 'Unique Transaction Identifier', 'Counterparty 1' and 'Counterparty 2';
- (c) a trade repository that determines that another trade repository has received a corresponding derivative report referred to in point (a) shall exchange with that trade repository the details of the reported derivative in an XML format and a template developed in accordance with the ISO 20022 methodology;

- (d) a trade repository shall treat a reported derivative as reconciled where the details of that derivative subject to reconciliation match the details of the corresponding derivative as referred to in point (a) and in accordance with the applicable tolerance limits and relevant dates of application as laid down in Table 2 of the Annex;
- (e) a trade repository shall subsequently assign values for the reconciliation categories for each reported derivatives transaction, as set out in Table 3 of the Annex;
- (f) a trade repository shall conclude the steps in points (a) to (e) at the earliest opportunity and shall take no such steps after midnight Universal Coordinated Time on a given working day;
- (g) a trade repository that cannot reconcile a reported derivative shall seek to match the details of that reported derivative on the following working day. The trade repository shall no longer seek to reconcile the reported derivative thirty calendar days after the derivative is not outstanding.

4. A trade repository shall confirm the total number of paired derivatives and the number of reconciled derivatives with each trade repository with which it has reconciled derivatives at the end of each working day. A trade repository shall have in place written procedures for ensuring the resolution of all discrepancies identified in this process.

5. No later than sixty minutes after the conclusion of the reconciliation process as set out in point (f) of paragraph 3, a trade repository shall provide the report submitting entities with the results of the reconciliation process performed by it on the reported derivatives. A trade repository shall provide those results in an XML format and a template developed in accordance with the ISO 20022 methodology, including information on the fields that have not been reconciled.

#### Article 4

##### **End-of-day response mechanisms**

1. With regard to each working day, a trade repository shall make available to the reporting counterparties, report submitting entities, entities responsible for reporting as well as third parties which have been granted access to information under Article 78(7) of Regulation (EU) No 648/2012, as applicable, the following information on the concerned derivatives, in an XML format and a template developed in accordance with the ISO 20022 methodology:

- (a) the derivatives reported during that day;
- (b) the latest trade states of the outstanding derivatives;
- (c) the derivative reports that have been rejected during that day;
- (d) the reconciliation status of all reported derivatives subject to reconciliation pursuant to Article 3(1);
- (e) the outstanding derivatives for which no valuation has been reported, or for which the valuation that was reported is dated more than fourteen calendar days earlier than the day for which the report is generated;
- (f) the outstanding derivatives for which no margin information has been reported, or for which the margin information that was reported is dated more than fourteen calendar days earlier than the day for which the report is generated;
- (g) the derivatives that were received on that day with action type 'New', 'Position component', 'Modification' or 'Correction' and whose notional amount is abnormal for that class of derivatives.

2. A trade repository shall provide such information no later than 06:00 Coordinated Universal time on the working day following the day to which the information provided in paragraph 1 refers.

*Article 5***Entry into force and application**

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 29 April 2024.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 10 June 2022.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

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## ANNEX

Table 1

**Reasons for rejection of a derivative report**

Rejection categories	Reason
Schema	— the derivative has been rejected, because of non-compliant schema.
Permission	— the derivative has been rejected, because the report submitting entity is not permitted to report on behalf of the reporting counterparty or the entity responsible for reporting.
Logical	— the derivative has been rejected, because the action type for the derivative is not logically correct.
Business	— the derivative is rejected, because the derivative is not complying with one or more content validations.

Table 2

	Section	Field	Reconciliation tolerance	Reconciliation start date
1	Parties to the derivative	Reporting timestamp	NA	NA
2	Parties to the derivative	Report submitting entity ID	NA	NA
3	Parties to the derivative	Entity responsible for reporting	NA	NA
4	Parties to the derivative	Counterparty 1 (Reporting counterparty)	Same as field 9 in this table	Start date of the reporting obligation
5	Parties to the derivative	Nature of counterparty 1	NA	NA
6	Parties to the derivative	Corporate sector of counterparty 1	NA	NA
7	Parties to the derivative	Clearing threshold of counterparty 1	NA	NA
8	Parties to the derivative	Counterparty 2 identifier type	NA	NA
9	Parties to the derivative	Counterparty 2	Same as field 4 in this table	Start date of the reporting obligation
10	Parties to the derivative	Country of counterparty 2	NA	NA
11	Parties to the derivative	Nature of counterparty 2	NA	NA

	Section	Field	Reconciliation tolerance	Reconciliation start date
12	Parties to the derivative	Corporate sector of counterparty 2	NA	NA
13	Parties to the derivative	Clearing threshold of counterparty 2	NA	NA
14	Parties to the derivative	Reporting obligation of counterparty 2	NA	NA
15	Parties to the derivative	Broker ID	NA	NA
16	Parties to the derivative	Clearing member	NA	NA
17	Parties to the derivative	Direction	Opposite	Start date of the reporting obligation
18	Parties to the derivative	Direction of leg 1	Opposite	Start date of the reporting obligation
19	Parties to the derivative	Direction of leg 2	Opposite	Start date of the reporting obligation
20	Parties to the derivative	Directly linked to commercial activity or treasury financing	NA	NA
1	Section 2a - Identifiers and links	UTI	No	Start date of the reporting obligation
2	Section 2a - Identifiers and links	Report tracking number	No	Start date of the reporting obligation
3	Section 2a - Identifiers and links	Prior UTI (for one-to-one and one-to-many relations between transactions)	No	Two years after the start date of the reporting obligation
4	Section 2a - Identifiers and links	Subsequent position UTI	No	Two years after the start date of the reporting obligation
5	Section 2a - Identifiers and links	Post Trade Risk Reduction (PTRR) ID	NA	NA
6	Section 2a - Identifiers and links	Package identifier	NA	NA
7	Section 2b – Contract information	International Securities Identification Number (ISIN)	No	Start date of the reporting obligation
8	Section 2b – Contract information	Unique product identifier (UPI)	No	Start date of the reporting obligation



	Section	Field	Reconciliation tolerance	Reconciliation start date
9	Section 2b – Contract information	Product classification	No	Start date of the reporting obligation
10	Section 2b – Contract information	Contract type	No	Start date of the reporting obligation
11	Section 2b – Contract information	Asset class	No	Start date of the reporting obligation
12	Section 2b – Contract information	Derivative based on crypto-assets	No	Two years from the start date of the reporting obligation
13	Section 2b – Contract information	Underlying identification type	No	Start date of the reporting obligation
14	Section 2b – Contract information	Underlying identification	No	Start date of the reporting obligation
15	Section 2b – Contract information	Indicator of the underlying index	Yes	Two years from the start date of the reporting obligation
16	Section 2b – Contract information	Name of the underlying index	Yes	Two years from the start date of the reporting obligation
17	Section 2b – Contract information	Custom basket code	No	Two years from the start date of the reporting obligation
18	Section 2b – Contract information	Identifier of the basket's constituents	Yes	Two years from the start date of the reporting obligation
19	Section 2b – Contract information	Settlement currency 1	No	Two years from the start date of the reporting obligation
20	Section 2b – Contract information	Settlement currency 2	No	Two years from the start date of the reporting obligation
21	Section 2c – Valuation	Valuation amount	Yes	Two years from the start date of the reporting obligation
22	Section 2c – Valuation	Valuation currency	No	Two years from the start date of the reporting obligation
23	Section 2c – Valuation	Valuation timestamp	NA	NA

	Section	Field	Reconciliation tolerance	Reconciliation start date
24	Section 2c – Valuation	Valuation method	No	Two years from the start date of the reporting obligation
25	Section 2c – Valuation	Delta	Yes	Two years from the start date of the reporting obligation
26	Section 2d - Collateral	Collateral portfolio indicator	NA	NA
27	Section 2d - Collateral	Collateral portfolio code	NA	NA
28	Section 2e - Risk mitigation / Reporting	Confirmation timestamp	Yes	Start date of the reporting obligation
29	Section 2e - Risk mitigation / Reporting	Confirmed	No	Start date of the reporting obligation
30	Section 2f - Clearing	Clearing obligation	Yes	Start date of the reporting obligation
31	Section 2f - Clearing	Cleared	No	Start date of the reporting obligation
32	Section 2f - Clearing	Clearing timestamp	Yes	Start date of the reporting obligation
33	Section 2f - Clearing	Central counterparty	No	Start date of the reporting obligation
34	Section 2g - Details on the transaction	Master Agreement type	Yes	Start date of the reporting obligation
35	Section 2g - Details on the transaction	Other master agreement type	NA	NA
36	Section 2g - Details on the transaction	Master Agreement version	No	Start date of the reporting obligation
37	Section 2g - Details on the transaction	Intragroup	No	Start date of the reporting obligation
38	Section 2g - Details on the transaction	PTRR	No	Start date of the reporting obligation
39	Section 2g - Details on the transaction	Type of PTRR technique	No	Start date of the reporting obligation

	Section	Field	Reconciliation tolerance	Reconciliation start date
40	Section 2g - Details on the transaction	PTRR service provider	No	Start date of the reporting obligation
41	Section 2g - Details on the transaction	Venue of execution	No	Start date of the reporting obligation
42	Section 2c - Details on the transaction	Execution timestamp	Yes	Start date of the reporting obligation
43	Section 2c - Details on the transaction	Effective date	No	Start date of the reporting obligation
44	Section 2c - Details on the transaction	Expiration date	No	Start date of the reporting obligation
45	Section 2c - Details on the transaction	Early termination date	No	Start date of the reporting obligation
46	Section 2c - Details on the transaction	Final contractual settlement date	No	Start date of the reporting obligation
47	Section 2c - Details on the transaction	Delivery type	No	Start date of the reporting obligation
48	Section 2g - Details on the transaction	Price	Yes	Start date of the reporting obligation
49	Section 2g - Details on the transaction	Price currency	No	Start date of the reporting obligation
50	Section 2g - Details on the transaction	Unadjusted effective date of the price	No	Two years from the start date of the reporting obligation
51	Section 2g - Details on the transaction	Unadjusted end date of the price	No	Two years from the start date of the reporting obligation
52	Section 2g - Details on the transaction	Price in effect between the unadjusted effective date and the end date	Yes	Two years from the start date of the reporting obligation
53	Section 2g - Details on the transaction	Package transaction price	Yes	Two years from the start date of the reporting obligation
54	Section 2g - Details on the transaction	Package transaction price currency	No	Two years from the start date of the reporting obligation

	Section	Field	Reconciliation tolerance	Reconciliation start date
55	Section 2g - Details on the transaction	Notional amount of leg 1	Yes	Start date of the reporting obligation
56	Section 2g - Details on the transaction	Notional currency 1	No	Start date of the reporting obligation
57	Section 2g - Details on the transaction	Effective date of the notional amount of leg 1	No	Start date of the reporting obligation
58	Section 2g - Details on the transaction	End date of the notional amount of leg 1	No	Start date of the reporting obligation
59	Section 2g - Details on the transaction	Notional amount in effect on associated effective date of leg 1	Yes	Start date of the reporting obligation
60	Section 2g - Details on the transaction	Total notional quantity of leg 1	Yes	Start date of the reporting obligation
61	Section 2g - Details on the transaction	Effective date of the notional quantity of leg 1	No	Start date of the reporting obligation
62	Section 2g - Details on the transaction	End date of the notional quantity of leg 1	No	Start date of the reporting obligation
63	Section 2g - Details on the transaction	Notional quantity in effect on associated effective date of leg 1	Yes	Start date of the reporting obligation
64	Section 2g - Details on the transaction	Notional amount of leg 2	Yes	Start date of the reporting obligation
65	Section 2g - Details on the transaction	Notional currency 2	No	Start date of the reporting obligation
66	Section 2g - Details on the transaction	Effective date of the notional amount of leg 2	No	Start date of the reporting obligation
67	Section 2g - Details on the transaction	End date of the notional amount of leg 2	No	Start date of the reporting obligation
68	Section 2g - Details on the transaction	Notional amount in effect on associated effective date of leg 2	Yes	Start date of the reporting obligation
69	Section 2g - Details on the transaction	Total notional quantity of leg 2	Yes	Start date of the reporting obligation
70	Section 2g - Details on the transaction	Effective date of the notional quantity of leg 2	No	Start date of the reporting obligation
71	Section 2g - Details on the transaction	End date of the notional quantity of leg 2	No	Start date of the reporting obligation

	Section	Field	Reconciliation tolerance	Reconciliation start date
72	Section 2g - Details on the transaction	Notional quantity in effect on associated effective date of leg 2	Yes	Start date of the reporting obligation
73	Section 2g - Details on the transaction	Other payment type	No	Two years from the start date of the reporting obligation
74	Section 2g - Details on the transaction	Other payment amount	Yes	Two years from the start date of the reporting obligation
75	Section 2g - Details on the transaction	Other payment currency	No	Two years from the start date of the reporting obligation
76	Section 2g - Details on the transaction	Other payment date	No	Two years from the start date of the reporting obligation
77	Section 2g - Details on the transaction	Other payment payer	Yes	Two years from the start date of the reporting obligation
78	Section 2g - Details on the transaction	Other payment receiver	Yes	Two years from the start date of the reporting obligation
79	Section 2h - Interest Rates	Fixed rate of leg 1 or coupon	Yes	Start date of the reporting obligation
80	Section 2h - Interest Rates	Fixed rate or coupon day count convention leg 1	No	Start date of the reporting obligation
81	Section 2h - Interest Rates	Fixed rate or coupon payment frequency period leg 1	No	Start date of the reporting obligation
82	Section 2h - Interest Rates	Fixed rate or coupon payment frequency period multiplier leg 1	No	Start date of the reporting obligation
83	Section 2h - Interest Rates	Identifier of the floating rate of leg 1	No	Start date of the reporting obligation
84	Section 2h - Interest Rates	Indicator of the floating rate of leg 1	No	Start date of the reporting obligation
85	Section 2h - Interest Rates	Name of the floating rate of leg 1	NA	NA
86	Section 2h - Interest Rates	Floating rate day count convention of leg 1	No	Start date of the reporting obligation

	Section	Field	Reconciliation tolerance	Reconciliation start date
87	Section 2h - Interest Rates	Floating rate payment frequency period of leg 1	No	Start date of the reporting obligation
88	Section 2h - Interest Rates	Floating rate payment frequency period multiplier of leg 1	No	Start date of the reporting obligation
89	Section 2h - Interest Rates	Floating rate reference period of leg 1 – time period	No	Start date of the reporting obligation
90	Section 2h - Interest Rates	Floating rate reference period of leg 1 – multiplier	No	Start date of the reporting obligation
91	Section 2h - Interest Rates	Floating rate reset frequency period of leg 1	No	Start date of the reporting obligation
92	Section 2h - Interest Rates	Floating rate reset frequency multiplier of leg 1	No	Start date of the reporting obligation
93	Section 2h - Interest Rates	Spread of leg 1	Yes	Two years from the start date of the reporting obligation
94	Section 2h - Interest Rates	Spread currency of leg 1	No	Two years from the start date of the reporting obligation
95	Section 2h - Interest Rates	Fixed rate of leg 2	Yes	Start date of the reporting obligation
96	Section 2h - Interest Rates	Fixed rate day count convention leg 2	No	Start date of the reporting obligation
97	Section 2h - Interest Rates	Fixed rate payment frequency period leg 2	No	Start date of the reporting obligation
98	Section 2h - Interest Rates	Fixed rate payment frequency period multiplier leg 2	No	Start date of the reporting obligation
99	Section 2h - Interest Rates	Identifier of the floating rate of leg 2	No	Start date of the reporting obligation
100	Section 2h - Interest Rates	Indicator of the floating rate of leg 2	No	Start date of the reporting obligation
101	Section 2h - Interest Rates	Name of the floating rate of leg 2	NA	NA
102	Section 2h - Interest Rates	Floating rate day count convention of leg 2	No	Start date of the reporting obligation
103	Section 2h - Interest Rates	Floating rate payment frequency period of leg 2	No	Start date of the reporting obligation

	Section	Field	Reconciliation tolerance	Reconciliation start date
104	Section 2h - Interest Rates	Floating rate payment frequency period multiplier of leg 2	No	Start date of the reporting obligation
105	Section 2h - Interest Rates	Floating rate reference period of leg 2 – time period	No	Start date of the reporting obligation
106	Section 2h - Interest Rates	Floating rate reference period of leg 2 – multiplier	No	Start date of the reporting obligation
107	Section 2h - Interest Rates	Floating rate reset frequency period of leg 2	No	Start date of the reporting obligation
108	Section 2h - Interest Rates	Floating rate reset frequency multiplier of leg 2	No	Start date of the reporting obligation
109	Section 2h - Interest Rates	Spread of leg 2	Yes	Two years from the start date of the reporting obligation
110	Section 2h - Interest Rates	Spread currency of leg 2	No	Two years from the start date of the reporting obligation
111	Section 2h - Interest Rates	Package transaction spread	Yes	Two years from the start date of the reporting obligation
112	Section 2h - Interest Rates	Package transaction spread currency	No	Two years from the start date of the reporting obligation
113	Section 2i – Foreign Exchange	Exchange rate 1	Yes	Two years from the start date of the reporting obligation
114	Section 2i – Foreign Exchange	Forward exchange rate	Yes	Two years from the start date of the reporting obligation
115	Section 2i – Foreign Exchange	Exchange rate basis	No	Two years from the start date of the reporting obligation
116	Section 2j - Commodities and emission allowances (General)	Base product	No	Two years from the start date of the reporting obligation
117	Section 2j - Commodities and emission allowances (General)	Sub-product	No	Two years from the start date of the reporting obligation

	Section	Field	Reconciliation tolerance	Reconciliation start date
118	Section 2j - Commodities and emission allowances (General)	Further sub-product	No	Two years from the start date of the reporting obligation
119	Section 2k - Commodities and emission allowances (Energy)	Delivery point or zone	No	Two years from the start date of the reporting obligation
120	Section 2k - Commodities and emission allowances (Energy)	Interconnection Point	No	Two years from the start date of the reporting obligation
121	Section 2k - Commodities and emission allowances (Energy)	Load type	No	Two years from the start date of the reporting obligation
122	Section 2k - Commodities and emission allowances (Energy)	Delivery interval start time	Yes	Two years from the start date of the reporting obligation
123	Section 2k - Commodities and emission allowances (Energy)	Delivery interval end time	Yes	Two years from the start date of the reporting obligation
124	Section 2k - Commodities and emission allowances (Energy)	Delivery start date	No	Two years from the start date of the reporting obligation
125	Section 2k - Commodities and emission allowances (Energy)	Delivery end date	No	Two years from the start date of the reporting obligation
126	Section 2k - Commodities and emission allowances (Energy)	Duration	No	Two years from the start date of the reporting obligation
127	Section 2k - Commodities and emission allowances (Energy)	Days of the week	No	Two years from the start date of the reporting obligation
128	Section 2k - Commodities and emission allowances (Energy)	Delivery capacity	Yes	Two years from the start date of the reporting obligation



	Section	Field	Reconciliation tolerance	Reconciliation start date
129	Section 2k - Commodities and emission allowances (Energy)	Quantity Unit	No	Two years from the start date of the reporting obligation
130	Section 2k - Commodities and emission allowances (Energy)	Price/time interval quantity	Yes	Two years from the start date of the reporting obligation
131	Section 2k - Commodities and emission allowances (Energy)	Currency of the price/time interval quantity	No	Two years from the start date of the reporting obligation
132	Section 2l - Options	Option type	No	Start date of the reporting obligation
133	Section 2l - Options	Option style	No	Start date of the reporting obligation
134	Section 2l - Options	Strike price	Yes	Two years from the start date of the reporting obligation
135	Section 2l - Options	Effective date of the strike price	No	Two years from the start date of the reporting obligation
136	Section 2l - Options	End date of the strike price	No	Two years from the start date of the reporting obligation
137	Section 2l - Options	Strike price in effect on associated effective date	Yes	Two years from the start date of the reporting obligation
138	Section 2l - Options	Strike price currency/currency pair	No	Two years from the start date of the reporting obligation
139	Section 2l - Options	Option premium amount	Yes	Two years from the start date of the reporting obligation
140	Section 2l - Options	Option premium currency	No	Two years from the start date of the reporting obligation
141	Section 2l - Options	Option premium payment date	No	Two years from the start date of the reporting obligation

	Section	Field	Reconciliation tolerance	Reconciliation start date
142	Section 2i - Options	Maturity date of the underlying	No	Start date of the reporting obligation
143	Section 2m – Credit derivatives	Seniority	No	Start date of the reporting obligation
144	Section 2m – Credit derivatives	Reference entity	No	Start date of the reporting obligation
145	Section 2m – Credit derivatives	Series	No	Two years from the start date of the reporting obligation
146	Section 2m – Credit derivatives	Version	No	Two years from the start date of the reporting obligation
147	Section 2m – Credit derivatives	Index factor	Yes	Start date of the reporting obligation
148	Section 2m – Credit derivatives	Tranche	No	Start date of the reporting obligation
149	Section 2m – Credit derivatives	Credit Default Swap (CDS) index attachment point	Yes	Two years from the start date of the reporting obligation
150	Section 2m – Credit derivatives	CDS index detachment point	Yes	Two years from the start date of the reporting obligation
151	Section 2n - Modifications to the derivative	Action type	NA	NA
152	Section 2n - Modifications to the derivative	Event type	NA	NA
153	Section 2n - Modifications to the derivative	Event date	NA	NA
154	Section 2n - Modifications to the derivative	Level	No	Start date of the reporting obligation

Table 3

Reconciliation categories	Allowable values
Reporting requirement for both counterparties	Yes/No
Reporting type	Single-sided/dual-sided
Pairing	Paired/unpaired
Reconciliation	Reconciled/not reconciled
Valuation reconciliation	Reconciled/not reconciled
Revived	Yes/No
Further modifications	Yes/No