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**No. S 668**

SECURITIES AND FUTURES ACT  
(CHAPTER 289)

SECURITIES AND FUTURES  
(REPORTING OF DERIVATIVES CONTRACTS)  
REGULATIONS 2013

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

PART I  
PRELIMINARY

**Citation and commencement**

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

**Definitions**

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

“booked in Singapore”, in relation to a derivatives contract, means the entry of the derivatives contract on the balance sheet or the profit and loss accounts of a person whose place of business is in Singapore;

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

“credit derivatives contract” means a derivatives contract related to a credit instrument or credit-linked instrument, or the cash flows of which are determined by reference to an underlying bond, an underlying loan or any other underlying credit agreement;

“interest rate derivatives contract” means a derivatives contract related to an interest-bearing financial instrument, or the cash flows of which are determined by reference to interest rates or another interest rate contract (such as an option on an interest rate futures contract);

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

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

“reporting commencement date” means the date from which a specified person must commence reporting, under section 125 of the Act —

(a) any information referred to in regulation 7 on a specified derivatives contract; and

(b) any amendment, modification, variation or change to the information referred to in paragraph (a);

“reporting threshold amount” means \$8 billion;

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

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

“traded in Singapore”, in relation to a derivatives contract, means the execution of the derivatives contract by a trading desk or trader that is physically located in Singapore.

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

## Forms

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

(2) Any document required to be lodged with the Authority under any provision of Part VIA of the Act or these Regulations shall be lodged in the relevant form specified in the website referred to in

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paragraph (1), and in such manner as the Authority may specify from time to time.

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

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

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

### **Keeping of books and other information**

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

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

## **PART II**

### **REPORTING OF SPECIFIED DERIVATIVES CONTRACTS**

#### **Specified derivatives contract**

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

- (a) any interest rate derivatives contract which is traded in Singapore or booked in Singapore;

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- (b) any credit derivatives contract which is traded in Singapore or booked in Singapore.

### **Significant derivatives holder**

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

(2) If a person satisfies all of the following requirements on the last day of any quarter, he shall become a significant derivatives holder on the last day of the next quarter:

- (a) he is not a specified person by virtue of any of paragraphs (a) to (g) of the definition of “specified person” in section 124 of the Act;

(b) he is resident in Singapore;

(c) either or both of the following apply to him:

- (i) the aggregate gross notional amount, for the year ending on the last day of the first-mentioned quarter, of the specified derivatives contracts to which he is a party and which are booked in Singapore, exceeds the reporting threshold amount;

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

- (ii) the aggregate gross notional amount, for the year ending on the last day of the first-mentioned quarter, of the specified derivatives contracts to which he is a party and which are traded in Singapore, exceeds the reporting threshold amount.

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

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

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

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

(c) both of the following apply to him:

- (i) the aggregate gross notional amount, for the year ending on the last day of a quarter, of the specified derivatives contracts to which he is a party and which are booked in Singapore, does not exceed the reporting threshold amount, for each of 4 consecutive quarters;
- (ii) the aggregate gross notional amount, for the year ending on the last day of a quarter, of the specified derivatives contracts to which he is a party and which are traded in Singapore, does not exceed the reporting threshold amount, for each of 4 consecutive quarters.

(4) For the purposes of this regulation —

- (a) the aggregate gross notional amount, for the year ending on the last day of any quarter, of the specified derivatives contracts to which a person is a party and which are booked in Singapore or traded in Singapore, is the total of the gross notional amounts, for that quarter and for each of the 3 quarters immediately preceding that quarter, of the specified derivatives contracts to which that person is a party and which are booked in Singapore or traded in Singapore, as the case may be; and
- (b) the gross notional amount, for any quarter, of the specified derivatives contracts to which a person is a party and which are booked in Singapore or traded in Singapore, is the total of the notional amounts of all specified derivatives contracts to which that person is a party and which are booked in Singapore or traded in Singapore, as the case may be, during that quarter, as assessed on the last day of that quarter.

(5) A person shall lodge with the Authority —

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

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

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

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(6) In this regulation, “quarter” means a period of 3 months beginning on 1st January, 1st April, 1st July or 1st October of any year.

### **Information to be reported**

7. For the purposes of section 125(1) and (2) of the Act, a specified person who is a party to a specified derivatives contract, or who enters into a specified derivatives contract as an agent of a party to the specified derivatives contract, shall report to a licensed trade repository or licensed foreign trade repository —

- (a) the information set out in the First Schedule that is applicable to the specified derivatives contract; and
- (b) any amendment, modification, variation or change to the information referred to in paragraph (a).

### **Reporting commencement date**

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

- (a) any information referred to in regulation 7 on a specified derivatives contract belonging to any class of specified derivatives contracts set out in the first column of the Second Schedule; and
- (b) any amendment, modification, variation or change to the information referred to in sub-paragraph (a),

from the corresponding date set out in the second column of that Schedule.

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

- (a) any information referred to in regulation 7 on a specified derivatives contract belonging to any class of specified derivatives contracts set out in the first column of the Second Schedule; and

- (b) any amendment, modification, variation or change to the information referred to in sub-paragraph (a),

from the corresponding date set out in the third column of that Schedule.

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

- (a) any information referred to in regulation 7 on a specified derivatives contract belonging to any class of specified derivatives contracts set out in the first column of the Second Schedule; and

- (b) any amendment, modification, variation or change to the information referred to in sub-paragraph (a),

from the corresponding date set out in the fourth column of that Schedule.

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

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

(2) Unless deferred reporting under regulation 11 is allowed, where a person becomes, after the applicable reporting commencement date, a specified person (but not a significant derivatives holder), he shall report a matter referred to in the first column of the Table in Part I of the Third Schedule to a licensed trade repository or licensed foreign trade repository at the time set out in the third column of that Table.

(3) Unless deferred reporting under regulation 11 is allowed, where a person is, on the applicable reporting commencement date, a significant derivatives holder, he shall report a matter referred to in the first column of the Table in Part II of the Third Schedule to a licensed trade repository or licensed foreign trade repository at the time set out in the second column of that Table.



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(4) Unless deferred reporting under regulation 11 is allowed, where a person becomes, after the applicable reporting commencement date, a significant derivatives holder, he shall report a matter referred to in the first column of the Table in Part II of the Third Schedule to a licensed trade repository or licensed foreign trade repository at the time set out in the third column of that Table.

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

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

### **Exemptions**

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

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

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

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

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

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**Deferred reporting of counterparty information in certain cases**

11.—(1) Subject to paragraph (3), a specified person who is a party to a specified derivatives contract need not report, before 1st November 2014, under section 125 of the Act, in respect of the specified derivatives contract, any counterparty information set out in the First Schedule if —

- (a) he is prohibited from reporting the counterparty information under the laws of any jurisdiction specified in the Fifth Schedule or by any requirements imposed on him by any authority of any jurisdiction specified in the Fifth Schedule; or
- (b) where the laws of any jurisdiction, or the requirements imposed on him by any authority of any jurisdiction, allow him to report the counterparty information only with the consent of the counterparty to the specified derivatives contract, he has made reasonable efforts, but was unable, to obtain such consent.

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

(2) Subject to paragraph (3), a specified person who enters into a specified derivatives contract as an agent of a party to the specified derivatives contract need not report, before 1st November 2014, under section 125 of the Act, in respect of the specified derivatives contract, any counterparty information set out in the First Schedule if —

- (a) he is prohibited from reporting the counterparty information under the laws of any jurisdiction specified in the Fifth Schedule or by any requirements imposed on him by any authority of any jurisdiction specified in the Fifth Schedule; or
- (b) where the laws of any jurisdiction, or the requirements imposed on him by any authority of any jurisdiction, allow him to report the counterparty information only with the consent of —
  - (i) the party to the specified derivatives contract;
  - (ii) the counterparty to the specified derivatives contract;or

(iii) both the party and the counterparty to the specified derivatives contract,

he has made reasonable efforts, but was unable, to obtain the consent of the party, the counterparty, or both the party and the counterparty, as the case may be.

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

(3) Where paragraph (1) or (2) applies, the specified person shall report, on or before 31st December 2014, under section 125 of the Act, the counterparty information.

(4) Any specified person or agent thereof may make representations to the Authority in writing for the inclusion of a jurisdiction in the Fifth Schedule, by furnishing the Authority with information concerning the laws of that jurisdiction, or any requirements imposed on that specified person by any authority of that jurisdiction, which prohibit the specified person from reporting, under section 125 of the Act, any counterparty information set out in the First Schedule.

### PART III

#### MISCELLANEOUS

##### **Offences**

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

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

## FIRST SCHEDULE

Regulations 7(a) and 11(1), (2) and (4)  
and Third Schedule

## PART I

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

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
1. Contract information	Unique transaction identifier (UTI)	<p>An identifier to denote the transaction.</p> <p>For a cleared contract, the CCP should supply the UTI.</p> <p>For an uncleared contract that is electronically confirmed, the electronic confirmation platform should supply the UTI.</p> <p>For an uncleared contract that is not electronically confirmed and is entered into before 1st April 2015, the counterparties shall report a UTI that is internally generated.</p> <p>For an uncleared contract that is not electronically confirmed and is entered into on or after 1st April 2015, the counterparties shall agree on the UTI to be reported.</p> <p>Field value: Alphanumeric string.</p>
	Unique product identifier (UPI)	<p>An identifier to denote the product type (e.g. ISDA product taxonomy).</p> <p>Field value: Alphanumeric string.</p>
	Previous UTI (where applicable)	<p>To denote the previous UTI relating to this contract.</p> <p>Field value: Alphanumeric string.</p>
2. Counterparty information	Identifier of counterparty 1	An identifier of counterparty 1.

FIRST SCHEDULE — *continued*

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
		<p>Where counterparty 1 is a specified person, to use LEI or pre-LEI if LEI is not available.</p> <p>Where counterparty 1 is not a specified person, to use LEI or pre-LEI if LEI is not available, or if counterparty 1 does not have any LEI or pre-LEI, to use SWIFT BIC code, AVOX ID, any identifier issued by a licensed trade repository or licensed foreign trade repository, or client code.</p> <p>In the case of individuals, to use a client code.</p> <p>Field value: Alphanumeric string.</p>
	Identifier of counterparty 2	<p>An identifier of counterparty 2.</p> <p>Where counterparty 2 is a specified person, to use LEI or pre-LEI if LEI is not available.</p> <p>Where counterparty 2 is not a specified person, to use LEI or pre-LEI if LEI is not available, or if counterparty 2 does not have any LEI or pre-LEI, to use SWIFT BIC code, AVOX ID, any identifier issued by a licensed trade repository or licensed foreign trade repository, or client code.</p> <p>In the case of individuals, to use a client code.</p> <p>Field value: Alphanumeric string.</p>
	Identifier of reporting entity	To denote the identity of the reporting entity.

FIRST SCHEDULE — *continued*

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
		<p>Where the reporting entity is a specified person, to use LEI or pre-LEI if LEI is not available.</p> <p>Where the reporting entity is not a specified person, to use LEI or pre-LEI if LEI is not available, or if the reporting entity does not have any LEI or pre-LEI, to use SWIFT BIC code, AVOX ID, any identifier issued by a licensed trade repository or licensed foreign trade repository or client code.</p> <p>Field value: Alphanumeric string.</p>
3. Clearing	Whether the contract has been cleared	<p>To denote if the contract has been cleared.</p> <p>Field value: “Yes” or “No”.</p>
	Identifier of clearing entity (where applicable)	<p>To denote the identity of the clearing entity.</p> <p>To use LEI or pre-LEI if LEI is not available.</p> <p>Field value: Alphanumeric string.</p>
4. Transactional data	Effective date or start date of contract (where applicable)	<p>The date under which the obligations under the contract comes into effect.</p> <p>Field value: UTC time.</p>
	Maturity, termination or end date of contract	<p>The date of expiry of the contract.</p> <p>Field value: UTC time.</p>
5. Timestamp	Reporting timestamp	<p>The date and time when the contract was reported to a LTR or LFTR.</p> <p>Field value: UTC time.</p>
6. Option (where applicable)	Option type	<p>To denote the type of option.</p> <p>Field value: “Call” or “Put”.</p>

FIRST SCHEDULE — *continued*

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
	Option expiration date	The expiry date of the option. Field value: UTC time.
	Option premium	The amount of option premium paid by the buyer to the seller for the reported contract. Field value: Any valid number.
	Option premium currency	The currency in which the option premium is expressed in. Field value: ISO currency code.
	Option style	To indicate whether the option can be exercised on a fixed date or any time during the life of the contract. Field value: “American”, “European” or “Bermudan”.
	Strike price (cap/floor rate)	The strike price of the option. Field value: Any valid number.

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## PART II

DERIVATIVES INFORMATION TO BE REPORTED  
FOR INTEREST RATE DERIVATIVES CONTRACTS

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
1. Transactional data	Notional amount for leg 1	The notional amount of leg 1 of the contract. Field value: Any valid number.
	Notional currency for leg 1	Currency in which notional amount of leg 1 of the contract is expressed in.

FIRST SCHEDULE — *continued*

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



FIRST SCHEDULE — *continued*

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
		Field value: D (day), M (month), W (week), Y (year) or T (term).
	Payment frequency multiplier of leg 1 (where applicable)	An integer number of the payment frequency period of leg 1. Field value: Any valid number.
	Payment frequency period of leg 2 (where applicable)	The frequency period of payments for leg 2. Field value: D (day), M (month), W (week), Y (year) or T (term).
	Payment frequency multiplier of leg 2 (where applicable)	An integer number of the payment frequency period of leg 2. Field value: Any valid number.
	Day count of leg 1 (where applicable)	The actual number of days in the calculation period for leg 1. Field value: "1/1", "30/360", "30E/360.ISDA", "30E/360", "ACT/360", "ACT/365.FIXED", "ACT/365L", "ACT/ACT.AFB", "ACT/ACT.ICMA", "ACT/ACT.ISDA", "ACT/ACT.ISMA", "BUS/252" or "Other".
	Day count of leg 2 (where applicable)	The actual number of days in the calculation period for leg 2. Field value: "1/1", "30/360", "30E/360.ISDA", "30E/360", "ACT/360", "ACT/365.FIXED", "ACT/365L", "ACT/ACT.AFB", "ACT/ACT.ICMA", "ACT/ACT.ISDA", "ACT/ACT.ISMA", "BUS/252" or "Other".

FIRST SCHEDULE — *continued*

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
	Reset frequency period of leg 1 (where applicable)	The frequency with which leg 1 resets. Field value: D (day), M (month), W (week), Y (year) or T (term).
	Reset frequency multiplier of leg 1 (where applicable)	An integer number of the reset frequency period of leg 1. Field value: Any valid number.
	Reset frequency period of leg 2 (where applicable)	The frequency with which leg 2 resets. Field value: D (day), M (month), W (week), Y (year) or T (term).
	Reset frequency multiplier of leg 2 (where applicable)	An integer number of the reset frequency period of leg 2. Field value: Any valid number.
	Price/spread	Transacted price/spread. Field value: Any valid number.

## PART III

DERIVATIVES INFORMATION TO BE REPORTED  
FOR CREDIT DERIVATIVES CONTRACTS

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
1. Counterparty information	Identifier of counterparty purchasing protection (where applicable)	An identifier of the counterparty purchasing protection.  Where the counterparty is a specified person, to use LEI or pre-LEI if LEI is not available.  Where the counterparty is not a specified person, to use LEI or pre-LEI if LEI is not available, or if

FIRST SCHEDULE — *continued*

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
		<p>the counterparty does not have any LEI or pre-LEI, to use SWIFT BIC code, AVOX ID, any identifier issued by a licensed trade repository or licensed foreign trade repository, or client code.</p> <p>In the case of individuals, to use a client code.</p> <p>Field value: Alphanumeric string.</p>
	Identifier of counterparty selling protection (where applicable)	<p>An identifier of the counterparty selling protection.</p> <p>Where the counterparty is a specified person, to use LEI or pre-LEI if LEI is not available.</p> <p>Where the counterparty is not a specified person, to use LEI or pre-LEI if LEI is not available, or if the counterparty does not have any LEI or pre-LEI, to use SWIFT BIC code, AVOX ID, any identifier issued by a licensed trade repository or licensed foreign trade repository, or client code.</p> <p>In the case of individuals, to use a client code.</p> <p>Field value: Alphanumeric string.</p>
	Information identifying the reference entity	<p>An identifier of the entity that is the subject of the protection being purchased and sold.</p> <p>To use REDID (where available).</p> <p>Field value: Alphanumeric string.</p>
2. Transactional data	Notional amount	<p>The notional amount of the contract.</p> <p>Field value: Any valid number.</p>

FIRST SCHEDULE — *continued*

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

FIRST SCHEDULE — *continued*

<i>First column</i> <i>Type of information</i>	<i>Second column</i> <i>Data field</i>	<i>Third column</i> <i>Description of data field</i>
		Field value: Any valid number.

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## SECOND SCHEDULE

Regulation 8

## REPORTING COMMENCEMENT DATE

<i>First column</i> <i>Class of specified derivatives contract</i>	<i>Second column</i> <i>Reporting commencement date applicable to specified person referred to in paragraph (a) or (c) of definition of "specified person" in section 124 of Act</i>	<i>Third column</i> <i>Reporting commencement date applicable to specified person referred to in paragraph (b), (d), (e), (f) or (g) of definition of "specified person" in section 124 of Act</i>	<i>Fourth column</i> <i>Reporting commencement date applicable to significant derivatives holder</i>
1. Interest rate derivatives contracts booked in Singapore	1st April 2014	1st July 2014	1st October 2014
2. Credit derivatives contracts booked in Singapore	1st April 2014	1st July 2014	1st October 2014
3. Interest rate derivatives contracts traded in Singapore	1st April 2015	1st July 2015	1st October 2015

SECOND SCHEDULE — *continued*

<i>First column</i> <i>Class of specified derivatives contract</i>	<i>Second column</i> <i>Reporting commencement date applicable to specified person referred to in paragraph (a) or (c) of definition of “specified person” in section 124 of Act</i>	<i>Third column</i> <i>Reporting commencement date applicable to specified person referred to in paragraph (b), (d), (e), (f) or (g) of definition of “specified person” in section 124 of Act</i>	<i>Fourth column</i> <i>Reporting commencement date applicable to significant derivatives holder</i>
4. Credit derivatives contracts traded in Singapore	1st April 2015	1st July 2015	1st October 2015

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

## THIRD SCHEDULE

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

## PART I

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

<i>First column</i> <i>Matter</i>	<i>Second column</i> <i>Time at which person who is, on applicable reporting commencement date, specified person (but not significant derivatives holder) must report matter</i>	<i>Third column</i> <i>Time at which person who becomes, after applicable reporting commencement date, specified person (but not significant derivatives holder) must report matter</i>
1. Information referred to in the First Schedule (being the version of the	Within 6 months after the applicable	Within 6 months after the date on which the person becomes a

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Matter</i>	<i>Second column</i> <i>Time at which person who is, on applicable reporting commencement date, specified person (but not significant derivatives holder) must report matter</i>	<i>Third column</i> <i>Time at which person who becomes, after applicable reporting commencement date, specified person (but not significant derivatives holder) must report matter</i>
information accurate as at the time the information is reported) in respect of the execution or termination of a specified derivatives contract which was executed before the applicable reporting commencement date, which was booked in Singapore, and which has a maturity of at least one year as at the applicable reporting commencement date	reporting commencement date	specified person (but not a significant derivatives holder)
2. Information referred to in the First Schedule in respect of the execution or termination of a specified derivatives contract which was executed on or after the applicable reporting commencement date, and which was booked in Singapore or traded in Singapore	Within 2 business days after the execution or termination of the specified derivatives contract	Within 2 business days after the execution or termination of the specified derivatives contract
3. Any amendment, modification, variation or change, to any information referred to in item 1 or 2, which is made on or after	Within 2 business days after the amendment, modification, variation or change	Within 2 business days after the amendment, modification, variation or change

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Matter</i>	<i>Second column</i> <i>Time at which person who is, on applicable reporting commencement date, specified person (but not significant derivatives holder) must report matter</i>	<i>Third column</i> <i>Time at which person who becomes, after applicable reporting commencement date, specified person (but not significant derivatives holder) must report matter</i>
the applicable reporting commencement date		

## PART II

TIME AT WHICH SIGNIFICANT DERIVATIVES HOLDER  
MUST REPORT MATTER

<i>First column</i> <i>Matter</i>	<i>Second column</i> <i>Time at which person who is, on applicable reporting commencement date, significant derivatives holder must report matter</i>	<i>Third column</i> <i>Time at which person who becomes, after applicable reporting commencement date, significant derivatives holder must report matter</i>
1. Information referred to in the First Schedule (being the version of the information accurate as at the time the information is reported) in respect of the execution or termination of a specified derivatives contract which was executed before the applicable reporting commencement date, which was booked in Singapore, and which has a maturity of at least one year as at the	Within 6 months after the applicable reporting commencement date	Within 6 months after the date on which the person becomes a significant derivatives holder



THIRD SCHEDULE — *continued*

<i>First column</i> <i>Matter</i>	<i>Second column</i> <i>Time at which person who is, on applicable reporting commencement date, significant derivatives holder must report matter</i>	<i>Third column</i> <i>Time at which person who becomes, after applicable reporting commencement date, significant derivatives holder must report matter</i>
applicable reporting commencement date		
2. Information referred to in the First Schedule in respect of the execution or termination of a specified derivatives contract which was executed on or after the applicable reporting commencement date, and which was booked in Singapore or traded in Singapore	Within 2 business days after the execution or termination of the specified derivatives contract	Within 2 business days after the execution or termination of the specified derivatives contract
3. Any amendment, modification, variation or change, to any information referred to in item 1 or 2, which is made on or after the applicable reporting commencement date	Within 2 business days after the amendment, modification, variation or change	Within 2 business days after the amendment, modification, variation or change

## FOURTH SCHEDULE

Regulation 10

## EXEMPTED PERSONS

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

FOURTH SCHEDULE — *continued*

5. Any agency (of a central government in a jurisdiction other than Singapore) that is incorporated or established, in a jurisdiction other than Singapore, for non-commercial purposes
6. Any of the following multilateral agencies, organisations or entities:
  - (a) the African Development Bank
  - (b) the Asian Development Bank
  - (c) the Bank for International Settlements
  - (d) the European Bank for Reconstruction and Development
  - (e) the European Economic Community
  - (f) the European Investment Bank
  - (g) the Inter-American Development Bank
  - (h) the International Bank for Reconstruction and Development (World Bank)
  - (i) the International Finance Corporation
  - (j) the International Monetary Fund

## FIFTH SCHEDULE

Regulation 11(1), (2) and (4)

## SPECIFIED JURISDICTIONS

1. Algeria
2. Argentina
3. Austria
4. Bahrain
5. Belgium
6. France
7. Hungary
8. India
9. Luxembourg
10. Pakistan
11. People's Republic of China
12. Republic of Korea

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FIFTH SCHEDULE — *continued*

- 13. Samoa
- 14. Singapore
- 15. Switzerland
- 16. Taiwan

Made this 22nd day of October 2013.

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

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