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SECURITIES AND FUTURES ACT
(CHAPTER 289)

SECURITIES AND FUTURES
(REPORTING OF DERIVATIVES CONTRACTS)
REGULATIONS 2013

ARRANGEMENT OF REGULATIONS

PART I

PRELIMINARY

Regulation

1. Citation and commencement
2. Definitions
3. Forms
4. Keeping of books and other information

PART II

REPORTING OF SPECIFIED DERIVATIVES CONTRACTS

5. Specified derivatives contract
6. Significant derivatives holder
7. Information to be reported and form of report
8. *[Deleted]*
9. Time and manner of reporting
10. Exemptions
- 10A. Exemption for holder of capital markets services licence
- 10B. *[Deleted]*
- 10C. Exemption for subsidiary of bank incorporated in Singapore, or insurer licensed under Insurance Act 1966
- 10D. Exemption for specified persons acting as agents
- 10E. Exemptions in relation to specified derivatives contracts entered into, etc., before 21 October 2024 where specified person had no reporting obligations under old Regulations

PART IIA
DEFERRED REPORTING OF
COUNTERPARTY INFORMATION

Regulation

11. Cases where specified person is prohibited unless certain consent is obtained, from reporting counterparty information on specified derivatives contract entered into before 1 January 2019, under laws or requirements of any jurisdiction
- 11A. Cases where specified person is prohibited under laws or requirements of jurisdiction specified in Fifth Schedule from reporting counterparty information on specified derivatives contract
- 11B. Cases where specified person was previously prohibited under laws or requirements of jurisdiction specified in Fifth Schedule from reporting counterparty information on specified derivatives contract
- 11C. Cases where specified person is prohibited unless certain consent is obtained, from reporting counterparty information on specified derivatives contract under laws or requirements of jurisdiction specified in Fifth Schedule

PART III
MISCELLANEOUS

12. Offences
The Schedules
-

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 where —

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

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

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

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

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

but does not include any of the following:

- (i) a debenture;
- (ii) an exchange-traded derivatives contract;
- (iii) a unit in a collective investment scheme;
- (iv) a derivatives contract with all of the following characteristics:

- (A) the contract is for the sale and purchase of one or more commodities (called in this definition underlying commodities) for the purpose of fulfilling the needs of the day-to-day operations of the business of one or more of the parties to

the contract, whether or not the contract contains a settlement option;

(B) subject to any settlement option that may be agreed amongst the parties to the contract, the seller of the underlying commodities is required to deliver the underlying commodities;

(C) subject to any settlement option that may be agreed amongst the parties to the contract, the buyer of the underlying commodities is required to take delivery of the underlying commodities;

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

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

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

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

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

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

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

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

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

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

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

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

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

“excluded currency contract” means —

- (a) a forward contract for the sale or purchase of a currency (referred to in this definition as target currency) using another currency (referred to in this definition as the consideration currency) which is intended to be settled by the actual delivery of the target currency and consideration currency —

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- (i) in a case where the target currency and the consideration currency are specified in the Sixth Schedule, within 2 business days after the date of the execution of the forward contract; or
 - (ii) in a case where either the target currency or the consideration currency is not, or both the target currency and the consideration currency are not, specified in the Sixth Schedule, by the earlier of the following:
 - (A) the last day of the customary spot settlement period for the target currency or for the consideration currency, whichever is the later;
 - (B) the seventh business day after the date of the execution of the forward contract; or
- (b) a forward contract for the sale or purchase of a currency —
- (i) which is entered into for the purpose of settling a sale or purchase of securities denominated in that currency; and
 - (ii) which is intended to be settled by the actual delivery of the currency, by the earlier of the following:
 - (A) the last day of the customary settlement period for the securities referred to in sub-paragraph (i);
 - (B) the seventh business day after the date of the execution of the forward contract;

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

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

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

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

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

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

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

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

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

[Deleted by S 410/2024 wef 21/10/2024]

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

“old Regulations” means the Securities and Futures (Reporting of Derivatives Contracts) Regulations 2013 as in force immediately before 21 October 2024;

[S 410/2024 wef 21/10/2024]

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

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

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

[Deleted by S 410/2024 wef 21/10/2024]

“reporting threshold amount” means \$8 billion;

“resident in Singapore” has the same meaning as in section 2 of the Income Tax Act 1947;

[S 410/2024 wef 31/12/2021]

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

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

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

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

(a) whose place of employment is located in Singapore and who conducts, on behalf of a specified person, activities relating to the execution of derivatives contracts in Singapore; or

(b) who —

(i) for a period of not less than 30 days immediately before the date of the execution of the derivatives contract, conducts or is authorised to conduct, on behalf of a specified person, activities relating to the execution of derivatives contracts in Singapore; and

(ii) is physically in Singapore at the time of the execution of the derivatives contract.

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

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

Forms

3.—(1) The forms to be used for the purposes of Part 6A of the Act and these Regulations are those set out at the Authority's Internet website at <http://www.mas.gov.sg>, 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.

[S 410/2024 wef 31/12/2021]

[S 410/2024 wef 21/10/2024]

(2) Any document required to be lodged with the Authority under any provision of Part 6A of the Act or these Regulations shall be lodged in the relevant form specified in the website referred to in paragraph (1), and in such manner as the Authority may specify from time to time.

[S 410/2024 wef 31/12/2021]

(3) All forms used for the purposes of Part 6A 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.

[S 410/2024 wef 31/12/2021]

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

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

Keeping of books and other information

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

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

PART II**REPORTING OF SPECIFIED DERIVATIVES CONTRACTS****Specified derivatives contract**

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

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

Significant derivatives holder

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

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

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

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

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

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

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

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

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

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- (b) he ceases to be resident in Singapore; or
- (c) both of the following apply to him:
- (i) the aggregate gross notional amount of the specified derivatives contracts to which the person is a party and which are booked in Singapore, for the year ending on the last day of a quarter, does not exceed the reporting threshold amount —
 - (A) for that quarter; and
 - (B) for each of the 3 consecutive quarters immediately preceding that quarter;
[S 153/2018 wef 01/04/2018]
 - (ii) the aggregate gross notional amount of the specified derivatives contracts to which the person is a party and which are traded in Singapore, for the year ending on the last day of a quarter, does not exceed the reporting threshold amount —
 - (A) for that quarter; and
 - (B) for each of the 3 consecutive quarters immediately preceding that quarter.
[S 153/2018 wef 01/04/2018]
- (4) For the purposes of this regulation —
- (a) the aggregate gross notional amount of the specified derivatives contracts to which a person is a party and which are booked in Singapore or traded in Singapore, for the year ending on the last day of any quarter, is the total of the gross notional amounts, for that quarter and for each of the 3 quarters immediately preceding that quarter, of the specified derivatives contracts (other than the excluded contracts referred to in paragraph (4A)) to which that person is a party; and
[S 727/2014 wef 01/11/2014]
[S 153/2018 wef 01/04/2018]
 - (b) the gross notional amount of the specified derivatives contracts to which a person is a party and which are booked in Singapore or traded in Singapore, for any quarter, is the

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

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

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

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

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

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

(i) interest rate derivatives contracts traded in Singapore;

(ii) credit derivatives contracts traded in Singapore;

(iii) commodity derivatives contracts traded in or booked in Singapore;

(iv) equity derivatives contracts traded in or booked in Singapore;

(v) foreign exchange derivatives contracts traded in or booked in Singapore; and

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

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

(i) commodity derivatives contracts traded in or booked in Singapore;

(ii) equity derivatives contracts traded in or booked in Singapore;

- (iii) foreign exchange derivatives contracts traded in or booked in Singapore.

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

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

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

- (5) A person shall lodge with the Authority —

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

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

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

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

Information to be reported and form of report

7.—(1) For the purpose of section 125(1) of the Act, a specified person who is a party to a specified derivatives contract must report to a licensed trade repository or licensed foreign trade repository —

- (a) an item of information in the second column of the table in Part 1 of the First Schedule (called in this regulation the Table) (as further described in the third column of that Table), in the form of a field value described in the third column of that Table (if applicable), if that item of information is applicable (in accordance with the fourth column of that Table) to the class of specified derivatives contracts to which that derivatives contract belongs; and
- (b) any amendment, modification, variation or change to that item of information.

(2) For the purpose of section 125(2) of the Act, a specified person who executes or causes to be executed a specified derivatives contract as an agent of a party to the specified derivatives contract must report to a licensed trade repository or licensed foreign trade repository —

- (a) an item of information in the second column of the Table) (as further described in the third column of that Table), in the form of a field value described in the third column of

that Table (if applicable), if that item of information is applicable (in accordance with the fourth column of that Table) to the class of specified derivatives contracts to which that derivatives contract belongs; and

- (b) any amendment, modification, variation or change to that item of information.

[S 410/2024 wef 21/10/2024]

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

Time and manner of reporting

9.—(1) Unless deferred reporting under regulation 11, 11A, 11B or 11C is allowed, a person that is a specified person on 21 October 2024 must report each item of information in the first column of the table in Part 1 of the Third Schedule (called in this regulation the Table) to a licensed trade repository or licensed foreign trade repository at the time set out opposite that item of information in the second column of that Table.

[S 410/2024 wef 21/10/2024]

(2) Unless deferred reporting under regulation 11, 11A, 11B or 11C is allowed, a person that becomes a specified person after 21 October 2024 must report each item of information in the first column of the Table to a licensed trade repository or licensed foreign trade repository at the time set out opposite that item of information in the third column of that Table.

[S 410/2024 wef 21/10/2024]

(3) *[Deleted by S 410/2024 wef 21/10/2024]*

(4) *[Deleted by S 410/2024 wef 21/10/2024]*

(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.

[S 410/2024 wef 21/10/2024]

Exemptions

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

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

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

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

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

(2A) A specified person who —

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

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

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

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

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

- (a) any of the following persons who, as at the date on which the specified derivatives contract is entered into, has carried on its business or operations for less than 4 consecutive quarters after the date on which such business or operations commenced:

- (i) a subsidiary of a bank incorporated in Singapore;
- (ii) an insurer licensed under the Insurance Act 1966;
[S 410/2024 wef 31/12/2021]
- (iii) a holder of a capital markets services licence;
- (b) an approved trustee mentioned in section 289 of the Act;
and
- (c) a trust company licensed under the Trust Companies Act 2005 that entered into the specified derivatives contract as a trustee.

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

[S 410/2024 wef 31/12/2021]

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

Exemption for holder of capital markets services licence

10A.—(1) A holder of a capital markets services licence is exempt from reporting under section 125(1) and (2) of the Act, any item of information in the first column of the table in Part 1 of the Third Schedule (called in this regulation the Table) on a relevant specified derivatives contract in any of the following circumstances:

- (a) where the holder was, immediately before 21 October 2024, exempt from reporting any matter on that derivatives contract under regulation 10A of the old Regulations;
- (b) where all of the following conditions are satisfied:
 - (i) the holder becomes a specified person on or after 18 October 2024;
 - (ii) the derivatives contract was executed before the date on which the holder becomes a specified person;
 - (iii) the condition in paragraph (4) is satisfied as of the first business day after the date on which the holder becomes a specified person;
- (c) where both of the following conditions are satisfied:
 - (i) the derivatives contract was executed on or after 18 October 2024;

- (ii) the condition in paragraph (4) is satisfied as of the first business day after the execution of the derivatives contract.

[S 410/2024 wef 21/10/2024]

(2) Subject to paragraph (3), a holder of a capital markets services licence —

- (a) is exempt from reporting under section 125(1) and (2) of the Act, the information in item 2, 3 or 6 of the first column of the Table (whichever is applicable) on the termination of a relevant specified derivatives contract, if the condition in paragraph (4) is satisfied as of the first business day after the termination of the derivatives contract; and
- (b) is exempt from reporting under section 125(1) and (2) of the Act, any amendment, modification, variation or change to any information mentioned in item 4 or 7 of the first column of the Table (whichever is applicable), if the condition in paragraph (4) is satisfied as of the first business day after the amendment, modification, variation or change occurs.

[S 410/2024 wef 21/10/2024]

(3) A holder of a capital markets services licence is exempt from reporting an item of information under paragraph (2) only if it is not exempt under paragraph (1) from reporting that item of information.

[S 410/2024 wef 21/10/2024]

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

- (a) the counterparty to the relevant specified derivatives contract is not an accredited investor or an institutional investor; or
- (b) where the counterparty to the relevant specified derivatives contract is an accredited investor or institutional investor, the holder's aggregate gross notional amount of the specified derivatives contracts to which the holder is a party or which the holder executes or causes to be executed as an agent of a party to the contract, which are booked in Singapore or traded in Singapore, and which are entered into with counterparties who are accredited investors or

institutional investors, for the year ending on the last day of a quarter, does not exceed \$5 billion —

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

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

[S 410/2024 wef 21/10/2024]

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

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

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

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

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

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

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

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

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

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

(6) In this regulation, “relevant specified derivatives contract”, in relation to a holder of a capital markets services licence, means —

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

[S 410/2024 wef 21/10/2024]

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

Exemption for subsidiary of bank incorporated in Singapore, or insurer licensed under Insurance Act 1966

10C.—(1) A subsidiary of a bank incorporated in Singapore, or an insurer licensed under the Insurance Act 1966, is exempt from reporting under section 125(1) and (2) of the Act, any item of information in the first column of the table in Part 1 of the Third Schedule (called in this regulation the Table) on a relevant specified derivatives contract in any of the following circumstances:

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- (a) where the subsidiary or the insurer was, immediately before 21 October 2024, exempt from reporting any matter on that derivatives contract under regulation 10C of the old Regulations;
- (b) where all of the following conditions are satisfied:
- (i) the subsidiary or the insurer becomes a specified person on or after 18 October 2024;
 - (ii) the derivatives contract was executed before the date on which the subsidiary or the insurer becomes a specified person;
 - (iii) the condition in paragraph (4) is satisfied as of the first business day after the date on which the subsidiary or the insurer becomes a specified person;
- (c) where both of the following conditions are satisfied:
- (i) the derivatives contract was executed on or after 18 October 2024;
 - (ii) the condition in paragraph (4) is satisfied as of the first business day after the execution of the derivatives contract.

[S 410/2024 wef 21/10/2024]

(2) Subject to paragraph (3), a subsidiary of a bank incorporated in Singapore, or an insurer licensed under the Insurance Act 1966 —

- (a) is exempt from reporting under section 125(1) and (2) of the Act, the information in item 2, 3 or 6 of the first column of the Table (whichever is applicable) on the termination of a relevant specified derivatives contract, if the condition in paragraph (4) is satisfied as of the first business day after the termination of the derivatives contract; and
- (b) is exempt from reporting under section 125(1) and (2) of the Act, any amendment, modification, variation or change to any information mentioned in item 4 or 7 of the first column of the Table (whichever is applicable), if the condition in paragraph (4) is satisfied as of the first

business day after the amendment, modification, variation or change occurs.

[S 410/2024 wef 21/10/2024]

(3) A subsidiary or insurer is exempt from reporting an item of information under paragraph (2) only if it is not exempt under paragraph (1) from reporting that item of information.

[S 410/2024 wef 21/10/2024]

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

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

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

[S 410/2024 wef 21/10/2024]

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

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

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

(i) any reference to person in that provision is a reference to the subsidiary or the insurer; and

(ii) the reference to specified derivatives contracts to which a person is a party and which are booked in Singapore or traded in Singapore in that provision is a reference to derivatives contracts Y.

[S 410/2024 wef 21/10/2024]

(6) In this regulation, “relevant specified derivatives contract”, in relation to a subsidiary of a bank incorporated in Singapore, or an insurer licensed under the Insurance Act 1966, means —

(a) a specified derivatives contract to which the subsidiary or the insurer is a party; or

(b) a specified derivatives contract which the subsidiary or the insurer has executed or caused to be executed as an agent of a party to the contract.

[S 410/2024 wef 21/10/2024]

[S 410/2024 wef 31/12/2021]

Exemption for specified persons acting as agents

10D.—(1) Paragraph (2) applies if —

(a) a specified person executes or causes to be executed a specified derivatives contract as an agent of a party to the derivatives contract; and

(b) a person acting in the course of the kind of business the specified person was carrying on would not reasonably be expected to have, for the purpose of that business, access to an item of information concerning that derivatives contract, being any information in items 57 to 75 in Part

1 of the First Schedule, when that person executed or caused that derivatives contract to be executed.

(2) The specified person is exempt from reporting under section 125(2) of the Act —

- (a) the item of information mentioned in paragraph (1)(b); or
- (b) an amendment, modification, variation or change to that item of information.

[S 410/2024 wef 21/10/2024]

Exemptions in relation to specified derivatives contracts entered into, etc., before 21 October 2024 where specified person had no reporting obligations under old Regulations

10E.—(1) Paragraph (2) applies to a person who satisfies all of the following conditions:

- (a) the person is, on 21 October 2024, a specified person;
- (b) the person is either —
 - (i) a party to a specified derivatives contract that is entered into before that date; or
 - (ii) a person who executed or caused to be executed, before that date, a specified derivatives contract as an agent of a party to that derivatives contract.

(2) The person is exempt from reporting under section 125(1) and (2) of the Act —

- (a) an item of information in Part 1 of the First Schedule concerning that derivatives contract; or
- (b) an amendment, modification, variation or change to that item of information,

if the conditions in paragraph (3) are satisfied.

(3) The conditions are —

- (a) the person was not required, under the old Regulations, to report that item of information (whether under the same or different data fields as those set out in Part 1 of the First Schedule); and

- (b) the person had not, at or about the time the derivatives contract was executed, recorded that item of information in any manner.

[S 410/2024 wef 21/10/2024]

PART IIA
DEFERRED REPORTING OF
COUNTERPARTY INFORMATION

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

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

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

need not report the counterparty information at such time or times and in the form and manner specified in regulations 7 and 9, but must report the counterparty information in accordance with paragraph (2).

[S 410/2024 wef 21/10/2024]

(2) Subject to paragraph (3), a specified person to whom paragraph (1) applies must report, in the form and manner specified in regulations 7 and 9, the counterparty information set out in Part 1 of the First Schedule in respect of the specified derivatives contract not later than the last day of the one-month period

after the occurrence of either of the following events, whichever occurs first:

- (a) the requisite consent is obtained;
- (b) the requirement of the law or of the authority for consent is revoked.

[S 410/2024 wef 21/10/2024]

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

[S 410/2024 wef 21/10/2024]

(4) A specified person who —

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

need not report the counterparty information at such time or times and in the form and manner specified in regulations 7 and 9, but must report the counterparty information in accordance with paragraph (5).

[S 410/2024 wef 21/10/2024]

(5) Subject to paragraph (6), a specified person to whom paragraph (4) applies must report, in the form and manner specified in regulations 7 and 9, the counterparty information set out in Part 1 of the First Schedule in respect of the specified derivatives contract not later than the last day of the one-month period after the occurrence of either of the following events, whichever occurs first:

- (a) the requisite consent is obtained;
- (b) the requirement of the law or of the authority for consent is revoked.

[S 410/2024 wef 21/10/2024]

(6) A specified person need not comply with paragraph (5) if the specified derivatives contract ceases to be in force before the date mentioned in that paragraph.

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

[S 410/2024 wef 21/10/2024]

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

11A.—(1) A specified person who —

- (a) is a party to a specified derivatives contract, or executes or causes to be executed a specified derivatives contract as an agent of a party to the specified derivatives contract; and
- (b) is completely prohibited by a requirement of the law of any jurisdiction specified in the Fifth Schedule or a requirement of any authority of any jurisdiction specified in the Fifth Schedule, from reporting any counterparty information set out in Part 1 of the First Schedule in respect of the specified derivatives contract,

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

[S 410/2024 wef 21/10/2024]

need not report the counterparty information at such time or times and in the form and manner specified in regulations 7 and 9, but must report the counterparty information in accordance with paragraph (2).

[S 410/2024 wef 21/10/2024]

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

[S 410/2024 wef 21/10/2024]

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

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

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

11B.—(1) A specified person who is a party to a specified derivatives contract that is entered into, or executes or causes to be executed a specified derivatives contract as an agent of a party to the specified derivatives contract, before the specified date need not report any counterparty information on the specified derivatives contract at such time or times and in the form and manner specified in regulations 7 and 9, but must report the counterparty information in accordance with paragraph (2).

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

[S 410/2024 wef 21/10/2024]

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

[S 410/2024 wef 21/10/2024]

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

(4) In this regulation —

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

[S 410/2024 wef 21/10/2024]

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

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

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

11C.—(1) A specified person who —

- (a) is a party to a specified derivatives contract that is entered into before the specified date *A*;
- (b) is bound by a requirement of the law of any jurisdiction specified in the Fifth Schedule, or a requirement of any authority of any jurisdiction specified in the Fifth Schedule, to report any counterparty information set out in Part 1 of the First Schedule in respect of the specified derivatives contract only with the consent of the counterparty to the specified derivatives contract; and

[S 410/2024 wef 21/10/2024]

- (c) had the requirement of the law or of the authority mentioned in sub-paragraph (b) not come into force, would have been completely prohibited under a requirement of a law or of an authority of the

jurisdiction mentioned in sub-paragraph (b) from reporting the counterparty information,

need not report the counterparty information at such time or times and in the form and manner specified in regulations 7 and 9, but must report the counterparty information in accordance with paragraph (2).

[S 410/2024 wef 21/10/2024]

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

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

[S 410/2024 wef 21/10/2024]

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

(4) A specified person who —

- (a) executes or causes to be executed a specified derivatives contract as an agent of a party to the specified derivatives contract before the specified date *B*;

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

- (b) is bound by a requirement of the law of any jurisdiction specified in the Fifth Schedule, or a requirement of any authority of any jurisdiction specified in the Fifth Schedule, to report any counterparty information set out

in Part 1 of the First Schedule in respect of the specified derivatives contract only with the consent of —

- (i) the counterparty to the specified derivatives contract;
- (ii) the party for whom the specified person has entered into the specified derivatives contract; or
- (iii) both the persons mentioned in sub-paragraphs (i) and (ii); and

[S 410/2024 wef 21/10/2024]

- (c) had the requirement of the law or of the authority mentioned in sub-paragraph (b) not come into force, would have been completely prohibited under a requirement of a law or of an authority of the jurisdiction mentioned in sub-paragraph (b) from reporting the counterparty information,

need not report the counterparty information at such time or times and in the form and manner specified in regulations 7 and 9, but must report the counterparty information in accordance with paragraph (5).

[S 410/2024 wef 21/10/2024]

(5) Subject to paragraph (6), a specified person to whom paragraph (4) applies must report the counterparty information set out in Part 1 of the First Schedule in respect of the specified derivatives contract not later than —

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

(B) the requirement of the law or of the authority for consent is revoked.

[S 410/2024 wef 21/10/2024]

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

(7) In this regulation —

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

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

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

PART III

MISCELLANEOUS

Offences

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

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

FIRST SCHEDULE

Regulations 7(1)(a), 10D(1)(b),
10E(2)(a) and 3(a), 11(1)(b), (2), (4)(b)
and (5), 11A(1)(b) and (2), 11B(2) and
(4) and 11C(1)(b), (2), (4)(b) and (5)
and Third Schedule

DERIVATIVES INFORMATION TO BE REPORTED

PART 1

DERIVATIVES INFORMATION TO BE REPORTED FOR
EACH CLASS OF SPECIFIED DERIVATIVES CONTRACT

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>				
<i>Type of information</i>	<i>Data field</i>	<i>Description of data field</i>	<i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
1. Counterparty information	Counterparty 1	Identifier of counterparty 1 to the contract. Field value: Alphanumeric string	Y	Y	Y	Y	Y
2. Counterparty information	Counterparty 2	Identifier of counterparty 2 to the contract. Field value: Alphanumeric string	Y	Y	Y	Y	Y
3. Counterparty information	Counterparty identifier type 2	Indicator of whether LEI (including pre-LEI) was used to identify "Counterparty 2". Field value: True False	Y	Y	Y	Y	Y
4. Counterparty information	Trading capacity of specified person	To denote trading capacity of specified person. Field value: Principal Agent	Y	Y	Y	Y	Y
5. Counterparty information	Direction (where applicable)	Indicator of whether "Counterparty 1" is the buyer or the seller in the contract, where applicable. Field value: "BYER" = Buyer "SLLR" = Seller	Y	Y	Y	Y	Y
6. Counterparty information	Direction of leg 1 (where applicable)	Indicator of whether "Counterparty 1" is the payer or the receiver of leg 1 in the contract, where applicable.	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		Field value: “MAKE” = Payer “TAKE” = Receiver					
7. Counterparty information	Direction of leg 2 (where applicable)	Indicator of whether “Counterparty 1” is the payer or the receiver of leg 2 in the contract, where applicable. Field value: “MAKE” = Payer “TAKE” = Receiver	Y	Y	Y	Y	Y
8. Counterparty information	Reporting specified person	Identifier of the specified person with the reporting obligation in respect of the contract. Field value: Alphanumeric string	Y	Y	Y	Y	Y
9. Counterparty information	Data submitter	Identifier of the entity submitting information on the contract, which is reported to a licensed trade repository or licensed foreign trade repository. Field value: Alphanumeric string	Y	Y	Y	Y	Y
10. Contract information	Unique transaction identifier (UTI)	A unique identifier to denote the contract. Field value: Alphanumeric string	Y	Y	Y	Y	Y
11. Contract information	Unique product identifier (UPI)	An identifier to denote the product type. Field value: Alphanumeric string	Y	Y	Y	Y	Y
12. Contract information	Prior UTI (where applicable)	To denote the previous UTI that immediately precedes the UTI that relates to this contract, where applicable. Field value: Alphanumeric string	Y	Y	Y	Y	Y
13. Contract information	Contract type	To denote the contract type of the derivatives contract. Field value: “CFDS” = Contract for difference “FRAS” = Forward rate agreement	Y	Y	Y	Y	Y

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>	<i>Fourth column</i> <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		“FORW” = Forward “OPTN” = Option “SWAP” = Swap “SWPT” = Swaption “OTHR” = if none of the above are applicable					
14. Contract information	Asset class	To denote the asset class of the derivatives contract. Field value: “COMM” = Commodity “CRDT” = Credit “CURR” = Foreign exchange “EQU” = Equity “INTR” = Interest rate	Y	Y	Y	Y	Y
15. Contract information	Underlying (where applicable)	An identifier for the underlying thing to the contract, where applicable. Field value: Alphanumeric string	Y	Y	N	Y	Y
16. Contract information	Fixed rate of leg 1 (where applicable)	Per annum rate of the fixed rate of leg 1, where applicable. Field value: Positive and negative values expressed as decimal	Y	Y	N	Y	Y
17. Contract information	Identifier of the floating rate of leg 1 (where applicable)	Identifier of the rate used for leg 1 which is reset at predetermined intervals by reference to a market reference rate, where applicable. Field value: ISIN (12 alphanumeric digits)	Y	Y	N	Y	Y
18. Contract information	Name of the floating rate of leg 1 (where applicable)	Name of the rate used for leg 1 which is reset at predetermined intervals by reference to a market reference rate, where “Identifier of the floating rate of leg 1” is not available. Field value: Alphanumeric string	Y	Y	N	Y	Y
19. Contract information	Spread of leg 1 (where applicable)	For leg 1 of the contract, where applicable, the spread on the floating rate index reference price of leg 1, or the difference	Y	Y	N	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		between the reference prices of 2 floating rate indexes. Field value: Any value if "Spread notation of leg 1" = 1 Any value expressed as decimal, if "Spread notation of leg 1" = 3 Any integer value expressed in basis points, if "Spread notation of leg 1" = 4					
20. Contract information	Spread notation of leg 1 (where applicable)	Manner in which "Spread of leg 1" is expressed, where applicable. Field value: 1 = Monetary amount 3 = Decimal 4 = Basis points	Y	Y	N	Y	Y
21. Contract information	Spread currency of leg 1 (where applicable)	Currency in which "Spread of leg 1" is denominated, where applicable. Field value: Currencies included in ISO 4217	Y	Y	N	Y	Y
22. Contract information	Fixed rate of leg 2 (where applicable)	Per annum rate of the fixed rate of leg 2, where applicable. Field value: Positive and negative values expressed as decimal	Y	Y	N	Y	Y
23. Contract information	Identifier of the floating rate of leg 2 (where applicable)	Identifier of the rate used for leg 2 which is reset at predetermined intervals by reference to a market reference rate, where applicable. Field value: ISIN (12 alphanumeric digits)	Y	Y	N	Y	Y
24. Contract information	Name of the floating rate of leg 2 (where applicable)	Name of the rate used for leg 2 which is reset at predetermined intervals by reference to a market reference rate, where "Identifier of the floating rate of leg 2" is not available. Field value: Alphanumeric string	Y	Y	N	Y	Y
25. Contract information	Spread of leg 2 (where applicable)	For leg 2 of the contract, where applicable, the spread on the floating rate index reference price of leg 2, or the difference	Y	Y	N	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		between the reference prices of the 2 floating rate indexes. Field value: Any value if “Spread notation of leg 2” = 1 Any value expressed as decimal, if “Spread notation of leg 2” = 3 Any integer value expressed in basis points, if “Spread notation of leg 2” = 4					
26. Contract information	Spread notation of leg 2 (where applicable)	Manner in which “Spread of leg 2” is expressed, where applicable. Field value: 1 = Monetary amount 3 = Decimal 4 = Basis points	Y	Y	N	Y	Y
27. Contract information	Spread currency of leg 2 (where applicable)	Currency in which “Spread of leg 2” is denominated, where applicable. Field value: Currencies included in ISO 4217	Y	Y	N	Y	Y
28. Contract information	Option type (where applicable)	To denote the type of option, where applicable. Field value: “CALL” = Call “PUTO” = Put “OTHR” = where it cannot be determined whether it is a “CALL” or “PUTO”	Y	Y	Y	Y	Y
29. Contract information	Option style (where applicable)	To indicate whether the option can be exercised on a fixed date or any time during the life of the contract, where applicable. Field value: “AMER” = American “EURO” = European “BERM” = Bermudan “ASIA” = Asian	Y	Y	Y	Y	Y
30. Contract information	First exercise date (where applicable)	First unadjusted date during the exercise period in which an option can be exercised, where applicable.	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		Field value: ISO 8601 date format, UTC time					
31. Contract information	Effective date	Unadjusted date at which obligations under the contract come into effect. Field value: ISO 8601 date format, UTC time	Y	Y	Y	Y	Y
32. Contract information	Expiration date	Unadjusted date at which obligations under the contract stop being effective. Field value: ISO 8601 date format, UTC time	Y	Y	Y	Y	Y
33. Contract information	Swap link ID (where applicable)	The identifier that links both legs of a foreign exchange swap, where applicable. Field value: Alphanumeric string	N	N	Y	N	N
34. Contract information	Package Identifier (where applicable)	The identifier (determined by the reporting counterparty) in order to connect 2 or more derivatives contracts in the same package, where applicable. Field value: Alphanumeric string	Y	Y	Y	Y	Y
35. Settlement	Delivery type	To indicate whether the contract is settled physically or in cash. Field value: “CASH” = Cash “PHYS” = Physical “OPTL” = Optional	Y	Y	Y	Y	Y
36. Settlement	Settlement currency of the contract or leg 1 (where applicable)	For multicurrency contracts that do not net, the settlement currency of leg 1. For all other contracts, the currency for the cash settlement of the contract, where applicable. Field value: Currencies included in ISO 4217	Y	Y	Y	Y	Y
37. Settlement	Settlement currency of leg 2 (where applicable)	For multicurrency contracts that do not net, the cash settlement currency of leg 2, where applicable. Field value:	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		Currencies included in ISO 4217					
38. Settlement	Final contractual settlement date	Unadjusted date as per the contract, by which all transfer of cash or assets should take place and the counterparties should no longer have any outstanding obligations to each other under that contract. Field value: ISO 8601 date format, UTC time	Y	Y	Y	Y	Y
39. Clearing	Cleared	Indicator of whether the contract has been cleared, or is intended to be cleared, by a central counterparty. Field values: “Y” = Yes, centrally cleared “N” = No, not centrally cleared “I” = Intent to clear	Y	Y	Y	Y	Y
40. Clearing	Central counterparty (where applicable)	Identifier of the central counterparty that cleared the contract, where applicable. Field value: Alphanumeric string	Y	Y	Y	Y	Y
41. Clearing	Clearing member (where applicable)	Identifier of the clearing member through which a contract was cleared at a central counterparty, where applicable. Field value: Alphanumeric string	Y	Y	Y	Y	Y
42. Clearing	Clearing timestamp (where applicable)	The date when the clearing of the contract took place, where applicable. Field value: ISO 8601 date format, UTC time	Y	Y	Y	Y	Y
43. Execution and related information	Platform identifier	Identifier of the trading facility on which the contract was executed. Field value: ISO 10383 Segment Market Identifier Code (MIC), or if no trading facility was involved in the transaction: “XOFF”, for contracts in listed instruments	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		<p>“XXXX”, for contracts in instruments that are not listed in any venue</p> <p>“BILT”, if the reporting counterparty cannot determine whether the instrument is listed or not, as per jurisdictional requirements</p>					
44. Execution and related information	Reporting obligation of specified person (where applicable)	<p>To indicate the jurisdiction(s), other than Singapore, to which the specified person has a reporting obligation, where applicable.</p> <p>Field value: ISO 3166 1 alpha 2 country code</p>	Y	Y	Y	Y	Y
45. Execution and related information	Booking location	<p>Where the contract is booked in Singapore, to use country code for Singapore “SG”.</p> <p>Where the contract is not booked in Singapore, to denote the country where the contract was booked.</p> <p>Field value: ISO 3166 1 alpha 2 country code</p>	Y	Y	Y	Y	Y
46. Execution and related information	Trader location	<p>Where the contract is traded in Singapore, to use country code for Singapore “SG”.</p> <p>Where the contract is not traded in Singapore, to denote the country where the trader which executed the contract is located.</p> <p>Field value: ISO 3166 1 alpha 2 country code</p>	Y	Y	Y	Y	Y
47. Execution and related information	Confirmed	<p>To indicate whether the legally binding terms of a contract were documented and agreed upon (confirmed) or not (unconfirmed).</p> <p>Field value: “NCNF” = Unconfirmed “ECNF” = Electronic “YCNF” = Non-electronic</p>	Y	Y	Y	Y	Y
48. Execution and related information	Confirmation timestamp (where applicable)	<p>The date when the contract is confirmed, where applicable.</p> <p>Field value: ISO 8601 date format, UTC time</p>	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
49. Execution and related information	Execution timestamp	Date and time a contract was originally executed, resulting in the generation of a new UTI. Field value: ISO 8601 date format, UTC time	Y	Y	Y	Y	Y
50. Execution and related information	Reporting timestamp	Date and time when the contract was reported to the trade repository. Field value: ISO 8601 date format, UTC time	Y	Y	Y	Y	Y
51. Custom basket	Identifier of the basket's constituents (where applicable)	Underliers that represent the constituents of a custom basket, where applicable.	Y	Y	Y	Y	Y
52. Custom basket	Source of the identifier of the basket constituents (where applicable)	Source of the underliers' identifiers that represent the constituents of a custom basket, where applicable.	Y	Y	Y	Y	Y
53. Valuation	Valuation amount	Current monetary value of the outstanding contract. Field value: Any value	Y	Y	Y	Y	Y
54. Valuation	Valuation currency	Currency in which "Valuation amount" is denominated. Field value: Currencies included in ISO 4217	Y	Y	Y	Y	Y
55. Valuation	Valuation method	Source and method used for the valuation of the contract by the "Reporting specified person". Field value: "MTMA" = Mark-to-market "MTMO" = Mark-to-model "CCPV" = Central counterparty's valuation	Y	Y	Y	Y	Y
56. Valuation	Valuation timestamp	Date and time of the last valuation, whether by "mark-to-market", "mark-to-model" or provided by the central counterparty, as the case may be. Field value: ISO 8601 date format, UTC time	Y	Y	Y	Y	Y
57. Collateral and margin	Collateral portfolio indicator	Indicator of whether the collateralisation was performed on a portfolio basis.	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		Field value: True, if collateralised on a portfolio basis False, if not on a portfolio basis					
58. Collateral and margin	Collateral portfolio code (where applicable)	Unique code assigned by “Counterparty 1” to the portfolio when collateral is reported on a portfolio basis, where applicable. Field value: Alphanumeric string	Y	Y	Y	Y	Y
59. Collateral and margin	Initial margin posted by Counterparty 1 (pre-haircut) (where applicable)	Monetary value of initial margin that has been posted by “Counterparty 1”, where applicable. Field value: Any value greater than or equal to zero	Y	Y	Y	Y	Y
60. Collateral and margin	Initial margin posted by Counterparty 1 (post-haircut) (where applicable)	Monetary value of initial margin that has been posted by “Counterparty 1” after application of the haircut, where applicable. Field value: Any value greater than or equal to zero	Y	Y	Y	Y	Y
61. Collateral and margin	Currency of initial margin posted (where applicable)	Currency in which the initial margin (both pre-haircut and post-haircut) posted by “Counterparty 1” is denominated, where applicable. Field value: Currencies included in ISO 4217	Y	Y	Y	Y	Y
62. Collateral and margin	Initial margin collected by Counterparty 1 (pre-haircut) (where applicable)	Monetary value of initial margin that has been collected by “Counterparty 1”, where applicable. Field value: Any value greater than or equal to zero	Y	Y	Y	Y	Y
63. Collateral and margin	Initial margin collected by Counterparty 1 (post-haircut) (where applicable)	Monetary value of initial margin that has been collected by “Counterparty 1” after application of the haircut, where applicable. Field value:	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		Any value greater than or equal to zero					
64. Collateral and margin	Currency of initial margin collected (where applicable)	Currency in which the initial margin (both pre-haircut and post-haircut) collected by "Counterparty 1" is denominated, where applicable. Field value: Currencies included in ISO 4217	Y	Y	Y	Y	Y
65. Collateral and margin	Variation margin posted by Counterparty 1 (pre-haircut) (where applicable)	Monetary value of the variation margin posted by "Counterparty 1", where applicable. Field value: Any value greater than or equal to zero	Y	Y	Y	Y	Y
66. Collateral and margin	Variation margin posted by Counterparty 1 (post-haircut) (where applicable)	Monetary value of the variation margin posted by "Counterparty 1" after application of the haircut, where applicable. Field value: Any value greater than or equal to zero	Y	Y	Y	Y	Y
67. Collateral and margin	Currency of variation margin posted (where applicable)	Currency in which the variation margin (both pre-haircut and post-haircut) posted is denominated, where applicable. Field value: Currencies included in ISO 4217	Y	Y	Y	Y	Y
68. Collateral and margin	Variation margin collected by Counterparty 1 (pre-haircut) (where applicable)	Monetary value of the variation margin collected by "Counterparty 1", where applicable. Field value: Any value greater than or equal to zero	Y	Y	Y	Y	Y
69. Collateral and margin	Variation margin collected by Counterparty 1 (post-haircut) (where applicable)	Monetary value of the variation margin collected by "Counterparty 1" after application of the haircut, where applicable. Field value: Any value greater than or equal to zero	Y	Y	Y	Y	Y
70. Collateral and margin	Currency of variation margin collected	Currency in which the variation margin (both pre-haircut and	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
	(where applicable)	post-haircut) collected by “Counterparty 1” is denominated, where applicable. Field value: Currencies included in ISO 4217					
71. Collateral and margin	Excess collateral posted by Counterparty 1 (where applicable)	Monetary value of any additional collateral posted by “Counterparty 1” which is separate and independent from initial and variation margin, where applicable. Field value: Any value greater than or equal to zero	Y	Y	Y	Y	Y
72. Collateral and margin	Currency of excess collateral posted (where applicable)	Currency in which “Excess collateral posted by Counterparty 1” is denominated, where applicable. Field value: Currencies included in ISO 4217	Y	Y	Y	Y	Y
73. Collateral and margin	Excess collateral collected by Counterparty 1 (where applicable)	Monetary value of any additional collateral collected by “Counterparty 1” which is separate and independent from initial margin and variation margin, where applicable. Field value: Any value greater than or equal to zero	Y	Y	Y	Y	Y
74. Collateral and margin	Currency of excess collateral collected (where applicable)	Currency in which “Excess collateral collected by Counterparty 1” is denominated, where applicable. Field value: Currencies included in ISO 4217	Y	Y	Y	Y	Y
75. Collateral and margin	Collateralisation category (where applicable)	Indicator of whether a collateral agreement (or collateral agreements) between the counterparties exists (uncollateralised/partially collateralised/one-way collateralised/fully collateralised), where applicable. Field value: “UNCL” = Uncollateralised “PRC1” = Partially collateralised: Counterparty 1 only	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		“PRC2” = Partially collateralised: Counterparty 2 only “PRCL” = Partially collateralised “OWC1” = One-way collateralised: Counterparty 1 only “OWC2” = One-way collateralised: Counterparty 2 only “OWP1” = One-way/partially collateralised: Counterparty 1 “OWP2” = One-way/partially collateralised: Counterparty 2 “FLCL” = Fully collateralised					
76. Notional	Notional amount of the contract or leg 1	The notional amount of the contract or leg 1 of the contract. Field value: Any value	Y	Y	Y	Y	Y
77. Notional	Notional currency of the contract or leg 1	Currency in which “Notional amount of the contract or leg 1” is denominated. Field value: Currencies included in ISO 4217	Y	Y	Y	Y	Y
78. Notional	Notional amount of leg 2 (where applicable)	The notional amount of leg 2 of the contract, where applicable. Field value: Any value	Y	Y	Y	Y	Y
79. Notional	Notional currency of leg 2 (where applicable)	Currency in which “Notional amount of leg 2” is denominated, where applicable. Field value: Currencies included in ISO 4217	Y	Y	Y	Y	Y
80. Notional	Total notional quantity of the contract or leg 1 (where applicable)	Aggregate notional quantity of the underlying thing to the contract, for the term of the contract or for leg 1 of the contract, where applicable. Field value: Any value greater than or equal to zero	N	N	N	Y	Y
81. Notional	Quantity unit of measure for the contract or leg 1	Unit of measure in which “Total notional quantity of the contract or leg 1” and “Notional quantity	N	N	N	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
	(where applicable)	of the contract or leg 1” are expressed, where applicable. Field value: Alphanumeric string					
82. Notional	Notional quantity of the contract or leg 1 (where applicable)	The amount of the commodity (in quantity units) quoted on the contract or for leg 1 of the contract, where applicable. Field value: Any valid number	N	N	N	N	Y
83. Notional	Quantity frequency of the contract or leg 1 (where applicable)	The rate at which the quantity is quoted on the contract or for leg 1 of the contract (e.g. hourly, daily, weekly or monthly), where applicable. Field value: “HOUL” = Hourly “DAIL” = Daily “WEEK” = Weekly “MNTH” = Monthly “QURT” = Quarterly “MIAN” = Semi-annually “YEAR” = Yearly “ODMD” = OnDemand “EXPI” = End of term “ADHO” = Ad-hoc	N	N	N	N	Y
84. Notional	Quantity frequency multiplier of the contract or leg 1 (where applicable)	The number of time units for the “Quantity frequency of the contract or leg 1”, where applicable. Field value: Any number greater than or equal to 0	N	N	N	N	Y
85. Notional	Total notional quantity of leg 2 (where applicable)	Aggregate notional quantity of the underlying thing for the term of leg 2 of the contract, where applicable. Field value: Any value greater than or equal to zero	N	N	N	Y	Y
86. Notional	Quantity unit of measure of leg 2	Unit of measure in which “Total notional quantity of leg 2” and	N	N	N	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
	(where applicable)	“Notional quantity of leg 2” are expressed, where applicable. Field value: Alphanumeric string					
87. Notional	Notional quantity of leg 2 (where applicable)	The amount of the commodity (in quantity units) quoted for leg 2 of the contract, where applicable. Field value: Any valid number	N	N	N	N	Y
88. Notional	Quantity frequency of leg 2 (where applicable)	The rate at which the quantity is quoted for leg 2 of the contract (e.g. hourly, daily, weekly or monthly), where applicable. Field value: “HOUL” = Hourly “DAIL” = Daily “WEEK” = Weekly “MNTH” = Monthly “QURT” = Quarterly “MIAN” = Semi-annually “YEAR” = Yearly “ODMD” = OnDemand “EXPI” = End of term “ADHO” = Ad-hoc	N	N	N	N	Y
89. Notional	Quantity frequency multiplier of leg 2 (where applicable)	The number of time units for the “Quantity frequency of leg 2”, where applicable. Field value: Any number greater than or equal to 0	N	N	N	N	Y
90. Notional	Call amount (where applicable)	Monetary amount that the option gives “Counterparty 1” the right to buy, where applicable. Field value: Any value greater than zero	N	N	Y	N	N
91. Notional	Call currency (where applicable)	Currency in which “Call amount” is denominated, where applicable. Field value: Currencies included in ISO 4217	N	N	Y	N	N

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
92. Notional	Put amount (where applicable)	Monetary amount that the option gives "Counterparty 1" the right to sell, where applicable. Field value: Any value greater than zero	N	N	Y	N	N
93. Notional	Put currency (where applicable)	Currency in which "Put amount" is denominated, where applicable. Field value: Currencies included in ISO 4217	N	N	Y	N	N
94. Prices	Price (where applicable)	Price specified in the contract, where applicable. Field value: Any monetary value, if Price notation = 1 Any value expressed as a decimal, if Price notation = 3	N	Y	N	Y	Y
95. Prices	Price currency (where applicable)	Currency in which "Price" is denominated, where applicable. Field value: Currencies included in ISO 4217	N	Y	N	Y	Y
96. Prices	Price notation (where applicable)	Manner in which "Price" is expressed, where applicable. Field value: 1 = Monetary amount 3 = Decimal	N	Y	N	Y	Y
97. Prices	Price unit of measure (where applicable)	Unit of measure in which "Price" is expressed, where applicable.	N	Y	N	Y	Y
98. Prices	Unadjusted effective date of the price (Price schedule) (where applicable)	Unadjusted effective date of the price, where applicable. Field value: ISO 8601 date format, UTC time	N	Y	N	Y	Y
99. Prices	Unadjusted end date of the price (Price schedule) (where applicable)	Unadjusted end date of the price, where applicable. Field value: ISO 8601 date format, UTC time	N	Y	N	Y	Y
100. Prices	Price in effect between the unadjusted effective date and end date (Price schedule) (where applicable)	Price in effect between the unadjusted effective date and unadjusted end date inclusive, where applicable. Field value:	N	Y	N	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		Any monetary value, if the Price notation = 1 Any value expressed as a decimal, if the Price notation = 3					
101. Prices	Strike price (where applicable)	The strike price of the option, where applicable. Field value: Any monetary value, if "Strike price notation" = 1 Any value expressed as a decimal, if "Strike price notation" = 3	Y	Y	Y	Y	Y
102. Contract information	Strike price currency/ currency pair (where applicable)	The currency or currency pair in which "Strike price" of the option is denominated or expressed, where applicable. Field value: Currencies included in ISO 4217 For foreign exchange options, Unit currency/ Quoted currency	Y	Y	Y	Y	Y
103. Contract information	Strike price notation (where applicable)	Manner in which "Strike price" is expressed, where applicable. Field value: 1 = Monetary amount 3 = Decimal	Y	Y	Y	Y	Y
104. Prices	Effective date of strike price (Strike price schedule) (where applicable)	Unadjusted effective date of the strike price, where applicable. Field value: ISO 8601 date format, UTC time	Y	Y	Y	Y	Y
105. Prices	End date of strike price (Strike price schedule) (where applicable)	Unadjusted end date of the strike price, where applicable. Field value: ISO 8601 date format, UTC time	Y	Y	Y	Y	Y
106. Prices	Strike price in effect on associated effective date (Strike price schedule) (where applicable)	Strike price in effect between the unadjusted effective date and unadjusted end date inclusive, where applicable. Field value: Any monetary value, if Strike price notation = 1 Any value expressed as a decimal, if the Strike price notation = 3	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
107. Prices	Option premium amount (where applicable)	Monetary amount paid by the option buyer, where applicable. Field value: Any value greater than or equal to zero	Y	Y	Y	Y	Y
108. Prices	Option premium currency (where applicable)	Currency in which “Option premium amount” is denominated, where applicable Field value: Currencies included in ISO 4217	Y	Y	Y	Y	Y
109. Prices	Exchange rate	Exchange rate between the 2 different currencies specified in the contract. Field value: Any value greater than 0	N	N	Y	N	N
110. Prices	Exchange rate basis	Currency pair and order in which “Exchange rate” and “Forward exchange rate”, where applicable, is denominated. Field value: Any pair of currencies included in ISO 4217	N	N	Y	N	N
111. Payment	Fixed rate day count convention of leg 1 (where applicable)	The actual number of days in the calculation period for the fixed rate of leg 1, where applicable. Field value: A001-A020 and “NARR”	Y	Y	Y	Y	Y
112. Payment	Fixed rate day count convention of leg 2 (where applicable)	The actual number of days in the calculation period for the fixed rate of leg 2, where applicable. Field value: A001-A020 and “NARR”	Y	Y	Y	Y	Y
113. Payment	Floating rate day count convention of leg 1 (where applicable)	The actual number of days in the calculation period for the floating rate of leg 1, where applicable. Field value: A001-A020 and “NARR”	Y	Y	Y	Y	Y
114. Payment	Floating rate day count convention of leg 2 (where applicable)	The actual number of days in the calculation period for the floating rate of leg 2, where applicable. Field value: A001-A020 and “NARR”	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
115. Payment	Floating rate reset frequency period of leg 1 (where applicable)	Time unit associated with the frequency of resets of leg 1, where applicable. Field value: “DAIL” = daily “WEEK” = weekly “MNTH” = monthly “QURT” = quarterly “YEAR” = yearly “ADHO” = ad hoc which applies when payments are irregular “EXPI” = payment at term	Y	Y	Y	Y	Y
116. Payment	Floating rate reset frequency period multiplier of leg 1 (where applicable)	Number of time units (as expressed by “Floating rate reset frequency period of leg 1”) that determines the frequency at which periodic payment dates for reset occur for the floating rate of leg 1, where applicable. Field value: Any number greater than or equal to 0	Y	Y	Y	Y	Y
117. Payment	Floating rate reset frequency period of leg 2 (where applicable)	Time unit associated with the frequency of resets of leg 2, where applicable. Field value: “DAIL” = daily “WEEK” = weekly “MNTH” = monthly “QURT” = quarterly “YEAR” = yearly “ADHO” = ad hoc which applies when payments are irregular “EXPI” = payment at term	Y	Y	Y	Y	Y
118. Payment	Floating rate reset frequency period multiplier of leg 2 (where applicable)	Number of time units (as expressed by “Floating rate reset frequency period of leg 2”) that determines the frequency at which periodic payment dates for reset occur for the floating rate of leg 2, where applicable. Field value: Any number greater than or equal to 0	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
119. Payment	Fixed rate payment frequency period of leg 1 (where applicable)	Time unit associated with the frequency of payments for “Fixed rate of leg 1”, where applicable. Field value: “DAIL” = daily “WEEK” = weekly “MNTH” = monthly “QURT” = quarterly “YEAR” = yearly “ADHO” = ad hoc which applies when payments are irregular “EXPI” = payment at term	Y	Y	N	Y	Y
120. Payment	Fixed rate payment frequency period multiplier of leg 1 (where applicable)	Number of time units (as expressed by “Fixed rate payment frequency period of leg 1”) that determines the frequency at which periodic payment dates occur for “Fixed rate of leg 1”, where applicable. Field value: Any value greater than or equal to 0	Y	Y	N	Y	Y
121. Payment	Fixed rate payment frequency period of leg 2 (where applicable)	Time unit associated with the frequency of payments for “Fixed rate of leg 2”, where applicable. Field value: “DAIL” = daily “WEEK” = weekly “MNTH” = monthly “QURT” = quarterly “YEAR” = yearly “ADHO” = ad hoc which applies when payments are irregular “EXPI” = payment at term	Y	Y	N	Y	Y
122. Payment	Fixed rate payment frequency period multiplier of leg 2 (where applicable)	Number of time units (as expressed by “Fixed rate payment frequency period of leg 2”) that determines the frequency at which periodic payment dates occur for the “Fixed rate of leg 2”, where applicable. Field value:	Y	Y	N	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		Any value greater than or equal to 0					
123. Payment	Floating rate payment frequency period of leg 1 (where applicable)	Time unit associated with the frequency of payments for the floating rate of leg 1, where applicable. Field value: “DAIL” = daily “WEEK” = weekly “MNTH” = monthly “QURT” = quarterly “YEAR” = yearly “ADHO” = ad hoc which applies when payments are irregular “EXPI” = payment at term	Y	Y	N	Y	Y
124. Payment	Floating rate payment frequency period multiplier of leg 1 (where applicable)	Number of time units (as expressed by “Floating rate payment frequency period of leg 1”) that determines the frequency at which periodic payment dates occur for the floating rate of leg 1, where applicable. Field value: Any value greater than or equal to 0	Y	Y	N	Y	Y
125. Payment	Floating rate payment frequency period of leg 2 (where applicable)	Time unit associated with the frequency of payments for the floating rate of leg 2, where applicable. Field value: “DAIL” = daily “WEEK” = weekly “MNTH” = monthly “QURT” = quarterly “YEAR” = yearly “ADHO” = ad hoc which applies when payments are irregular “EXPI” = payment at term	Y	Y	N	Y	Y
126. Payment	Floating rate payment frequency period multiplier of leg 2 (where applicable)	Number of time units (as expressed by the payment frequency period) that determines the frequency at which periodic payment dates	Y	Y	N	Y	Y

FIRST SCHEDULE — *continued*

First column <i>Type of information</i>	Second column <i>Data field</i>	Third column <i>Description of data field</i>	Fourth column <i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
			CR	IR	FX	EQ	CO
		occur for the floating rate of leg 2, where applicable. Field value: Any value greater than or equal to 0					
127. Payment	Other payment type (where applicable)	Type of “Other payment amount”, where applicable. Field value: “UFRO” = Upfront Payment “UWIN” = Unwind or Full termination “PEXH” = Principal Exchange	Y	Y	Y	Y	Y
128. Payment	Other payment amount (where applicable)	Other payment amount based on “Other payment type”, where applicable. Field value: Any value greater than or equal to zero	Y	Y	Y	Y	Y
129. Payment	Other payment currency (where applicable)	Currency in which “Other payment amount” is denominated, where applicable. Field value: Currencies included in ISO 4217	Y	Y	Y	Y	Y
130. Payment	Other payment date (where applicable)	Unadjusted date on which the “Other payment amount” is paid. Field value: ISO 8601 date format, UTC time	Y	Y	Y	Y	Y
131. Payment	Other payment payer (where applicable)	Identifier of the payer of “Other payment amount”, where applicable. Field value: Alphanumeric string	Y	Y	Y	Y	Y
132. Payment	Other payment receiver (where applicable)	Identifier of the receiver of “Other payment amount”, where applicable. Field value: Alphanumeric string	Y	Y	Y	Y	Y
133. Event	Action type	Type of action taken on the contract. Field value: 4 alphabetic characters: “NEWT” = New	Y	Y	Y	Y	Y

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>				
			<i>Class of specified derivatives contract in relation to which item of information is applicable</i>				
<i>Type of information</i>	<i>Data field</i>	<i>Description of data field</i>	CR	IR	FX	EQ	CO
		“MODI” = Modify “CORR” = Correct “EROR” = Error “TERM” = Terminate “REVI” = Revive “PRTO” = Transfer out “VALU” = Valuation “MARU” = Collateral/Margin update					
134. Event	Event type (where applicable)	Explanation or reason for the action being taken on the contract, where applicable. Field value: 4 alphabetic characters: “TRAD” = Trade “NOVA” = Novation “COMP” = Compression or other risk reduction exercise “ETRM” = Early termination “CLRG” = Clearing “EXER” = Exercise “ALOC” = Allocation “CLAL” = Clearing & Allocation “CREV” = Credit event “PTNG” = Transfer “CORP” = Corporate Event “INCP” = Inclusion in position “UPDT” = Update	Y	Y	Y	Y	Y
135. Event	Event date (where applicable)	Date of occurrence of the event Field value: ISO 8601 date format, UTC time	Y	Y	Y	Y	Y

PART 2

INTERPRETATION

In this Schedule, the acronyms set out in the first column have the meanings set out opposite in the second column.

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
<i>Acronym</i>	<i>Meaning</i>
CO	commodity derivatives contract
CR	credit derivatives contract
EQ	equity derivatives contract
FX	foreign exchange derivatives contract
IR	interest rate derivatives contract
N	not applicable
Y	applicable

[S 410/2024 wef 21/10/2024]

SECOND SCHEDULE

[Deleted by S 410/2024 wef 21/10/2024]

THIRD SCHEDULE

Regulations 9(1), 10A(1) and 10C(1)

PART 1

TIME AT WHICH SPECIFIED PERSON
MUST REPORT INFORMATION

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Information</i>	<i>Time at which a person who is, on 21 October 2024, a specified person must report information</i>	<i>Time at which a person who becomes, after 21 October 2024, a specified person must report information</i>
1. Information mentioned in the First Schedule in respect of the execution of a relevant derivatives contract	Within 6 months after 21 October 2024	Within 6 months after the date on which the person becomes a specified person
2. Information mentioned in the First Schedule in respect of the termination of a relevant derivatives contract in the period during which the information mentioned in item 1 on the derivatives contract is to be reported	Where — (a) the derivatives contract terminates before the penultimate day of the 6-month period mentioned in this column against item 1, by the last day of that 6-month period; or	Where — (a) the derivatives contract terminates before the penultimate day of the 6-month period mentioned in this column against item 1, by the last day of that 6-month period; or

THIRD SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Information</i>	<i>Time at which a person who is, on 21 October 2024, a specified person must report information</i>	<i>Time at which a person who becomes, after 21 October 2024, a specified person must report information</i>
	(b) the derivatives contract terminates on the penultimate day or the last day of the 6-month period mentioned in this column against item 1, within 2 business days after the termination	(b) the derivatives contract terminates on the penultimate day or the last day of the 6-month period mentioned in this column against item 1, within 2 business days after the termination
3. Information mentioned in the First Schedule in respect of the termination of a relevant derivatives contract after the period during which the information mentioned in item 1 on the derivatives contract is to be reported	Within 2 business days after the termination of the derivatives contract	Within 2 business days after the termination of the derivatives contract
4. Any amendment, modification, variation or change, to any information mentioned in item 1	Within 2 business days after the amendment, modification, variation or change	Within 2 business days after the amendment, modification, variation or change
5. Information mentioned in the First Schedule in respect of the execution of a specified derivatives contract on or after — (a) in the case where the second column applies, 21 October 2024; and (b) in the case where the third column applies, the date on which the person becomes a specified person, and which was booked in Singapore or traded in Singapore	Within 2 business days after the execution of the derivatives contract	Within 2 business days after the execution of the derivatives contract
6. Information mentioned in the First Schedule in respect of the termination of a specified derivatives contract which was executed on or after — (a) in the case where the second column applies, 21 October 2024; and (b) in the case where the third column applies, the date on which the person becomes a specified person, which was booked in Singapore or traded in Singapore	Within 2 business days after the termination of the derivatives contract	Within 2 business days after the termination of the derivatives contract
7. Any amendment, modification, variation or change, to any information mentioned in item 5	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*

PART 2

INTERPRETATION

1. In this Schedule —

“amendment Regulations” means the Securities and Futures (Reporting of Derivatives Contracts) (Amendment) Regulations 2024 (G.N. No. S 410/2024);

“relevant derivatives contract”, in relation to a person who is a specified person on 21 October 2024, means a specified derivatives contract —

- (a) that was executed before that date;
- (b) that is in force as of that date;
- (c) that has a maturity of at least 6 months as at that date; and
- (d) in respect of which execution, any of the following applies:
 - (i) the person was required under the old Regulations to report the information in item 1 or 2 of the Table in Part I, or item 1 or 2 of the Table in Part II, of the Third Schedule to the old Regulations, by a date before that date (whether or not the information was in fact reported);
 - (ii) the person would (but for the amendment Regulations) have been required to report the information in item 1 of the Table in Part I, or item 1 of the Table in Part II, of the Third Schedule to the old Regulations, by a date on or after that date (whether or not the information was in fact reported before that date);

“relevant derivatives contract”, in relation to a person who becomes a specified person after 21 October 2024, means a specified derivatives contract that —

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

THIRD SCHEDULE — *continued*

2. For the purposes of this Schedule, a specified derivatives contract is in force on a date if it is in force at any time on that date, whether or not the contract is terminated at a later time on that date.

[S 410/2024 wef 21/10/2024]

FOURTH SCHEDULE

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

EXEMPTED PERSONS

1. The Government
2. Any statutory board established under any written law
3. Any central bank in a jurisdiction other than Singapore
4. Any central government in a jurisdiction other than Singapore
5. Any agency (of a central government in a jurisdiction other than Singapore) that is incorporated or established, in a jurisdiction other than Singapore, for non-commercial purposes
6. Any of the following multilateral agencies, organisations or entities:
 - (a) the African Development Bank
 - (b) the Asian Development Bank
 - (c) the Bank for International Settlements
 - (d) the European Bank for Reconstruction and Development
 - (e) the European Economic Community
 - (f) the European Investment Bank
 - (g) the Inter-American Development Bank
 - (h) the International Monetary Fund
[S 153/2018 wef 01/04/2018]
 - (i) the Asian Infrastructure Investment Bank
[S 153/2018 wef 01/04/2018]
 - (j) the Caribbean Development Bank
[S 153/2018 wef 01/04/2018]
 - (k) the Council of Europe Development Bank
[S 153/2018 wef 01/04/2018]
 - (l) the European Investment Fund
[S 153/2018 wef 01/04/2018]

FOURTH SCHEDULE — *continued*

- (m) the Islamic Development Bank
[S 153/2018 wef 01/04/2018]
- (n) the Nordic Investment Bank
[S 153/2018 wef 01/04/2018]
- (o) the International Finance Facility for Immunisation
[S 153/2018 wef 01/04/2018]
- (p) the World Bank Group, including the International Bank for Reconstruction and Development, the International Finance Corporation and the Multilateral Investment Guarantee Agency
[S 153/2018 wef 01/04/2018]

FIFTH SCHEDULE

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

SPECIFIED JURISDICTIONS

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

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

SIXTH SCHEDULE

Regulation 2(1)

SPECIFIED CURRENCIES

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

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

Made this 22nd day of October 2013.

RAVI MENON
Managing Director,
Monetary Authority of Singapore.

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