



**ASIC**

Australian Securities & Investments Commission

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# ASIC Derivative Transaction Rules (Reporting) 2022

I, Nathan Bourne, acting with the written consent of the Minister,  
make the following derivative transaction rules under section 901A of  
the *Corporations Act 2001*.

Dated this 16th day of December 2022

Signed by Nathan Bourne  
as delegate of the Australian Securities and Investments Commission

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# Chapter 1: Introduction

## Part 1.1 Preliminary

### 1.1.1 Enabling legislation

ASIC makes this instrument under section 901A of the Act.

### 1.1.2 Title

This instrument is the *ASIC Derivative Transaction Rules (Reporting) 2022*.

### 1.1.3 Commencement

This instrument commences on the day after this instrument is registered on the Federal Register of Legislation.

Note: The register may be accessed at [www.legislation.gov.au](http://www.legislation.gov.au).

### 1.1.3A Revocation

The instrument *ASIC Derivative Transaction Rules (Reporting) 2013* is repealed.

### 1.1.4 Penalties for a contravention of these Rules

The maximum pecuniary penalty payable for a contravention of a provision of these Rules is an amount determined by the Court under section 1317G of the Corporations Act.

## Part 1.2 Interpretation

### 1.2.1 References to time

In these Rules, unless the contrary intention appears, a reference to time is to Australian Eastern Standard Time (AEST) or Australian Eastern Daylight Time (AEDT), as applicable, in Sydney, Australia.

### 1.2.2 Words and expressions defined in the Corporations Act

Words and expressions defined in the Act will, unless otherwise defined or specified in these Rules or the contrary intention appears, have the same meaning in these Rules.

Note: For convenience, some words and expressions defined in the Act are cross-referenced in Rule 1.2.3 below.

### 1.2.3 Definitions

In these Rules:

**Act** means the *Corporations Act 2001*.

**AFS Licence** means an Australian financial services licence within the meaning of section 761A of the Act.

**AFS Licensee** means a person who holds an AFS Licence.

**ASIC** means the Australian Securities and Investments Commission.

**Australian ADI** means an Australian Entity that is an Australian ADI within the meaning of section 9 of the Act.

**Australian Entity** means an entity (including a corporation, partnership, managed investment scheme or trust) that is incorporated or formed in this jurisdiction.

**Business Day** means a day that is not a Saturday, a Sunday, or a public holiday or bank holiday in the Relevant Jurisdiction.

**CS Facility Licensee** has the meaning given by section 761A of the Act.

**Derivative** has the meaning given by section 761D of the Act.

**Derivative Position Information** means the information about positions relating to Derivative Transactions set out in Part S2.2 of Schedule 2 to these Rules.

**Derivative Trade Data** has the meaning given by section 761A of the Act and includes Derivative Transaction Information and Derivative Position Information.

**Derivative Trade Repository** has the meaning given by section 761A of the Act.

**Derivative Transaction** has the meaning given by section 761A of the Act.

**Derivative Transaction Information** means the information about Derivative Transactions set out in Part S2.1 of Schedule 2 to these Rules.

**Effective Date**, in relation to Derivative Trade Data reported during the Opt-In Reporting Phase, has the meaning given by paragraph 2.4.1(1)(e).

**Exempt Foreign Licensee** means a person:

- (a) whose activities, relating to Derivatives, are regulated by an overseas regulatory authority;
- (b) who provides a financial service, relating to Derivatives, only to wholesale clients as defined in section 761G of the Act; and
- (c) who is exempt from the requirement to hold an AFS Licence for the financial service referred to in paragraph (b).

**Foreign ADI** has the meaning given by section 5 of the *Banking Act 1959*.

**Licence** means an Australian derivative trade repository licence within the meaning of section 761A of the Act.

**Licensed CS Facility** has the meaning given by section 761A of the Act.

**Licensed Repository** means a licensed derivative trade repository as defined in section 761A of the Act.

**Operating Rules** has the meaning given by section 761A of the Act.

**Opt-In Notice** means a notice given to ASIC in accordance with subrule 2.4.1(1).

**Opt-In Reporting Phase:**

- (a) in relation to a Reportable Transaction, has the meaning given by paragraph S1.1.1(1)(a);
- (b) in relation to a Reportable Position, has the meaning given by paragraph S1.2.1(1)(a).

**OTC Derivative** has the meaning given by Rule 1.2.4.

**Part 7.2A Market** means a financial market the operator of which is licensed under subsection 795B(1) of the Act, but does not include a financial market operated by an operator specified in regulation 10.15.02 of the *Corporations Regulations 2001* or any other financial market that ASIC does not have the function of supervising under section 798F of the Act.

**Phase 1, Phase 2 or Phase 3:**

- (a) in relation to a Reportable Transaction, has the meaning given by paragraph S1.1.1(1)(a);
- (b) in relation to a Reportable Position, has the meaning given by paragraph S1.2.1(1)(a).

**Position Reporting Date** has the meaning given by paragraph S1.2.1(1)(c).

**Position Reporting Requirement** has the meaning given by paragraph S1.2.1(1)(b).

**Prescribed Class** means a class of Derivatives that the Minister has determined, under section 901B of the Act, as a class of Derivatives in relation to which Reporting Requirements may be imposed (and that determination has not been revoked).

**Prescribed Repository** means a prescribed derivative trade repository as defined in section 761A of the Act.

**Regulated Foreign Market** has the meaning given by Rule 1.2.4.

**Relevant Jurisdiction** means, in relation to a Reportable Transaction or Reportable Position:

- (a) this jurisdiction, if the Reportable Transaction or Reportable Position was booked to the profit or loss account of a branch of the Reporting Entity located in this jurisdiction or was entered into by the Reporting Entity in this jurisdiction; or

- (b) if paragraph (a) does not apply:
  - (i) the jurisdiction in which the Reportable Transaction or Reportable Position was booked to the profit or loss account of a branch of the Reporting Entity; or
  - (ii) if subparagraph (i) does not apply, the jurisdiction in which the Reportable Transaction was entered into by the Reporting Entity.

**Reportable Position** has the meaning given by paragraph S1.2.1(1)(b).

**Reportable Transaction**, in relation to a Reporting Entity, has the meaning given by Rule 1.2.5.

**Reporting Entity** has the meaning given by Rule 1.2.5.

**Reporting Period** has the meaning given by paragraph S1.1.1(1)(c).

**Reporting Requirements** has the meaning given by section 761A of the Act and includes the Position Reporting Requirements and the Transaction Reporting Requirements.

**RE** means the responsible entity of a managed investment scheme.

**Rules** means these derivative transaction rules.

**Transaction Reporting Requirement** has the meaning given by paragraph S1.1.1(1)(b).

**Trustee** means a trustee of a trust.

#### 1.2.4 OTC Derivatives

(1) Subject to subrule (2), in these Rules a Derivative is an **OTC Derivative** if the Derivative is in a Prescribed Class.

(2) In these Rules a Derivative is not an **OTC Derivative** if:

- (a) the Derivative is able to be traded (within the meaning of section 761A of the Act) on a Part 7.2A Market or a Regulated Foreign Market; and
- (b) in the case of a Part 7.2A Market, the entry into of the arrangement that is the Derivative:
  - (i) takes place on the Part 7.2A Market in accordance with the Operating Rules of the Part 7.2A Market; or
  - (ii) is reported to the operator of the Part 7.2A Market in its capacity as operator of the Part 7.2A Market, in accordance with the Operating Rules of the Part 7.2A Market; or
- (c) in the case of a Regulated Foreign Market, the entry into of the arrangement that is the Derivative takes place on the Regulated Foreign Market.

(2A) For the purposes of subrule (2), **Regulated Foreign Market** means any financial market:

- (a) that is registered by the United States Commodity Futures Trading Commission as a "Designated Contract Market" under section 5h of *Commodity Exchange Act 1936* (US);
- (b) that is a "Regulated market" as defined in Article 4(1)(21) of Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments (in this Rule, the **Directive**); or
- (c) that is a financial market, or is in a class of financial markets, that has been determined by ASIC as a Regulated Foreign Market under subrule (3).

(3) ASIC may determine from time to time that a financial market, or a financial market in a class of financial markets, in a foreign jurisdiction is a **Regulated Foreign Market** for the purposes of subrule (2), where, in the opinion of ASIC, the operation of the financial market in the foreign jurisdiction is subject to requirements and supervision that are sufficiently equivalent, in relation to market integrity and market transparency, to the requirements and supervision to which:

- (a) a facility referred to in paragraph (2A)(a) is subject in the United States;
- (b) a facility referred to in paragraph (2A)(b) is subject in the European Union; or
- (c) a Part 7.2A Market is subject in this jurisdiction.

(4) A determination by ASIC for the purposes of subrule (3):

- (a) will be published on ASIC's website; and
- (b) takes effect on the day specified in the determination.

(5) A determination by ASIC for the purposes of subrule (3):

- (a) may be withdrawn by ASIC, from a date specified in a notice of withdrawal that is not less than 1 calendar month after the date the notice is registered under the Legislative Instruments Act 2003; and
- (b) once withdrawn ceases to have effect.

Note 1: A Derivative is an OTC Derivative under this Rule regardless of whether it is cleared through a Licensed CS Facility.

Note 2: Determinations and notices of withdrawal under this Rule will be registered by ASIC on the Federal Register of Legislative Instruments (FRLI) and take effect under the *Legislative Instruments Act 2003*.

## 1.2.5 Reporting Entities and Reportable Transactions

(1) Subject to subrule (2) and for the purposes of these Rules:

- (a) each entity referred to in column 2 of Table 1 is a **Reporting Entity**; and
- (b) each of the following Derivative Transactions is a **Reportable Transaction** in relation to the Reporting Entity:
  - (i) the entry into of an arrangement that is an OTC Derivative of the kind referred to in column 3;

- (ii) the modification or termination of an arrangement that is an OTC Derivative entered into as referred to in subparagraph (i); and
- (iii) the assignment, by a party to an arrangement that is an OTC Derivative entered into as referred to in subparagraph (i), of some or all of the party's rights and obligations under the arrangement, where the Reporting Entity has actual knowledge of the assignment.

(2) A **Reportable Transaction** includes a Derivative Transaction referred to in paragraph (1)(b) by an RE or Trustee in its capacity as RE or Trustee of an Australian Entity, and in those circumstances the **Reporting Entity** is the RE or Trustee.

**Table 1: Reporting Entities and OTC Derivatives**

1. Item	2. Reporting Entity	3. OTC Derivatives
1	An Australian Entity.	All OTC Derivatives to which the Reporting Entity is a counterparty, regardless of where the OTC Derivative is entered into.
2	A foreign subsidiary of an Australian Entity where that Australian Entity is an Australian ADI or AFS Licensee.	All OTC Derivatives to which the Reporting Entity is a counterparty, regardless of where the OTC Derivative is entered into.
3	A Foreign ADI that has a branch located in this jurisdiction.	All OTC Derivatives: (a) booked to the profit or loss account of a branch of the Reporting Entity located in this jurisdiction; or
4	A foreign company that is required to be registered under Division 2 of Part 5B.2 of the Act.	(b) entered into by the Reporting Entity in this jurisdiction.

Note: Where a Reporting Entity is covered by item 3 or 4 in addition to item 2, the Reporting Entity must report under item 2.

### 1.2.6 References to Licensed Repositories or Prescribed Repositories

(1) A reference in these Rules to reporting information about a Reportable Transaction, or a Reportable Position, to a Licensed Repository, is a reference to reporting the information to a Licensed Repository, the Licence for which authorises the Licensed Repository to provide services in respect of a class of Derivatives that includes the Derivatives to which the Reportable Transaction or Reportable Position relates.

(2) A reference in these Rules to reporting information about a Reportable Transaction, or a Reportable Position, to a Prescribed Repository, is a reference to reporting the information to a Prescribed Repository that is prescribed in relation to a class of Derivatives that includes the Derivatives to which the Reportable Transaction or Reportable Position relates.

Note: See subsection 901A(6) and paragraph 905F(4)(b) of the Act.



### 1.2.7 References to total gross notional outstanding

(1) A reference in these Rules to the total gross notional outstanding positions held by a Reporting Entity is a reference to the Reporting Entity's total gross notional outstanding positions aggregated across:

- (a) all OTC Derivatives; and
- (b) all Derivatives that would be OTC Derivatives but for the fact that the Derivatives are not in a Prescribed Class,

but does not include positions in OTC Derivatives:

- (c) held by a related body corporate of the Reporting Entity; or
- (d) where the entry into, modification, termination or assignment of the OTC Derivative to which the position relates is not a Reportable Transaction in relation to the Reporting Entity within the meaning of Rule 1.2.5 (other than by reason that the Derivatives are not in a Prescribed Class).

(2) For the purposes of the Transaction Reporting Requirements and Position Reporting Requirements that apply in Phase 2 only, a Reporting Entity that is an RE or Trustee may determine whether the Reporting Entity holds total gross notional outstanding positions of \$50 billion or more separately in relation to each managed investment scheme or trust for which the Reporting Entity is the RE or Trustee.

Note: See also subrules S1.1.1(2) and S1.2.1(2).

# Chapter 2: Reporting Requirements

## Part 2.1 Application

### 2.1.1 Application

This Chapter imposes obligations on Reporting Entities to report their Reportable Transactions and Reportable Positions to Licensed Repositories and Prescribed Repositories.

Note: Schedule 1 provides for phased implementation of the Reporting Requirements and Schedule 2 sets out the Derivative Transaction Information and Derivative Position Information to be reported.

## Part 2.2 Reporting Requirements

### 2.2.1 Transaction Reporting Requirements and Position Reporting Requirements

#### Core Transaction Reporting Requirements and Position Reporting Requirements

(1) Subject to subrules (2) and (3), Rule 2.2.8 and Part 2.4, a Reporting Entity must report information about:

- (a) each of its Reportable Transactions in accordance with the Transaction Reporting Requirements in Part S1.1 of Schedule 1, during the applicable Reporting Periods set out in that Part, other than a Reportable Transaction that is a modification, termination or assignment referred to in paragraph (c);
- (b) each of its Reportable Positions in accordance with the Position Reporting Requirements in Part S1.2 of Schedule 1, by the applicable Position Reporting Date for that Reportable Position set out in that Part; and
- (c) each Reportable Transaction that is a modification, termination or assignment of a Reportable Position and that occurs before the applicable Position Reporting Date for that Reportable Position, in accordance with Rule 2.4.4,

and must report the information in accordance with the requirements of this Part.

Note: Parts S1.1 and S1.2 of Schedule 1 deal with phased implementation of the Transaction Reporting Requirements and Position Reporting Requirements.

#### Exception where no Licensed Repository or Prescribed Repository

(2) A Reporting Entity is not required to comply with the requirements of subrule (1) and this Part that would otherwise apply to the Reporting Entity in relation to a Reportable Transaction or a Reportable Position if, at the time the Reporting Entity is required to comply with the requirements:

- (a) there is no Licensed Repository authorised to provide services in respect of the class of Derivatives that includes the Derivatives to which the Reportable Transaction or Reportable Position relates; and
- (b) there is no Prescribed Repository that is prescribed in relation to the class of Derivatives that includes the Derivatives to which the Reportable Transaction or Reportable Position relates.

### Exception for foreign entities

(3) A Reporting Entity other than an Australian Entity or an RE or Trustee acting in its capacity as RE or Trustee of an Australian Entity, is not required to comply with the requirements of subrule (1) and this Part that would otherwise apply to the Reporting Entity in relation to a Reportable Transaction or a Reportable Position if, at the time the Reporting Entity is required to comply with the requirements:

- (a) the Reporting Entity is subject to reporting requirements (*Alternative Reporting Requirements*) in one or more foreign jurisdictions (in this Rule, each, a *Foreign Jurisdiction*) that are substantially equivalent to the Reporting Requirements under these Rules; and
- (b) either:
  - (i) the Reporting Entity or another entity has:
    - (A) reported information about the Reportable Transaction or the Reportable Position to a Prescribed Repository, in compliance with the Alternative Reporting Requirements in at least one Foreign Jurisdiction; and
    - (B) designated the information reported under paragraph (a) as information that has been reported under these Rules; or
  - (ii) the Reporting Entity is exempt from the requirement in all of the Foreign Jurisdictions to report information about the Reportable Transaction or the Reportable Position, or there is no requirement in any of the Foreign Jurisdictions to report information about the Reportable Transaction or Reportable Position.

(4) Sub-subparagraph (3)(b)(i)(B) does not apply until 13 April 2015.

### 2.2.2 Reporting Requirement—Changes

(1) Where a Reporting Entity has reported information about a Reportable Transaction or Reportable Position in accordance with subrule 2.2.1(1) and there is a change to the information reported that does not constitute a Reportable Transaction, the Reporting Entity must report the change, and also the applicable information about the change set out in item 55 of Table S2.1(1), in accordance with the requirements of this Part.

(2) Without limiting subrule (1) and subject to subrule (3), a Reporting Entity must report:

- (a) each updated mark-to-market, mark-to-model or other valuation of the OTC Derivative to which the Reportable Transaction or Reportable Position relates, whether performed by the Reporting Entity or by another person on behalf of the Reporting Entity; and

(b) each change to the collateral held in relation to the OTC Derivative to which the Reportable Transaction or Reportable Position relates.

(3) If there is more than one update or change of the kind referred to in paragraphs (2)(a) or (b) during a Business Day, the Reporting Entity is only required to report the update or change that occurs closest to the end of that Business Day.

### 2.2.3 Reporting Requirement—Timing (generally, T+1)

(1) Subject to subrule (2), a Reporting Entity that is required to report:

- (a) information about a Reportable Transaction in accordance with paragraph 2.2.1(1)(a) or (c); or
- (b) a change to information about a Reportable Transaction or Reportable Position in accordance with subrule 2.2.2(1),

must report the information or change by no later than the end of the next Business Day after the requirement to report the information or change arises.

(2) If the Licensed Repository or Prescribed Repository to which the information or change is to be reported is not available to accept the report of information or changes by the time required under subrule (1), the Reporting Entity must report the information or changes as soon as practicable after the Licensed Repository or Prescribed Repository becomes available to accept the report.

### 2.2.4 Reporting Requirement—Format

A Reporting Entity that is required to report:

- (a) information about a Reportable Transaction or a Reportable Position in accordance with subrule 2.2.1(1); or
- (b) a change to information referred to in paragraph (a), in accordance with subrule 2.2.2(1),

must report the information or change in an electronic form and in accordance with any format requirements specified:

- (c) in these Rules; and
- (d) by the Licensed Repository or Prescribed Repository to which the information or change is reported, to the extent those format requirements are not inconsistent with any format requirements referred to in paragraph (c).

### 2.2.5 Reporting Requirement—Continuity of reporting

(1) Subject to subrule (2) and Rule 2.4.5, a Reporting Entity that reports to a Derivative Trade Repository (in this Rule, the *Original Trade Repository*):

- (a) information about a Reportable Transaction in an OTC Derivative, or a Reportable Position in an OTC Derivative, in accordance with subrule 2.2.1(1); or

- (b) a change to information referred to in paragraph (a), in accordance with subrule 2.2.2(1),

must take all reasonable steps to ensure that it reports further information or changes that relate to the same OTC Derivative, to the Original Trade Repository.

(2) If the Reporting Entity or the person that reports on its behalf is no longer a participant of the Original Trade Repository, or the Reporting Entity is no longer able to comply with subrule 2.2.1(1) or 2.2.2(1) by reporting the information or change to the Original Trade Repository, the information or change must be reported to another Licensed Repository or Prescribed Repository in accordance with the requirements of this Part.

### 2.2.6 Reporting Requirement—Accuracy of reporting

A Reporting Entity must take all reasonable steps to ensure that information it reports under subrule 2.2.1(1) and any change to that information it reports under subrule 2.2.2(1), whether reported by the Reporting Entity on its own behalf or by another person on behalf of the Reporting Entity, is and remains at all times complete, accurate and current.

### 2.2.7 Derivative Transaction Information—Delegation of reporting

(1) A Reporting Entity may appoint one or more persons (in this Rule, each a *Delegate*) to report on behalf of the Reporting Entity in accordance with Rules 2.2.1 to 2.2.5 and 2.2.8.

(2) A Reporting Entity that appoints a Delegate in accordance with subrule (1) is taken to have complied with Rules 2.2.1 to 2.2.5 in relation to each Reportable Transaction and Reportable Position which the Delegate has been appointed to report, if:

- (a) the terms of the Delegate's appointment and any related agreements or arrangements are documented in writing; and
- (b) the Reporting Entity makes regular enquiries reasonably designed to determine whether the Delegate is discharging its obligations under the terms of its appointment.

Note 1: For example, the Reporting Entity may appoint a counterparty of the Reporting Entity, central counterparty, trading platform, service provider, broker or any other third party.

Note 2: While other forms of reporting delegation are permitted under the Rules, a Reporting Entity will only be taken under this Rule 2.2.7 to have complied with the reporting obligations in Rules 2.2.1 to 2.2.5 for those Reportable Transactions and Reportable Positions reported by a Delegate in accordance with this Rule 2.2.7.

### 2.2.8 Lifecycle or snapshot reporting

(1) A Reporting Entity may comply with Rule 2.2.1 in relation to a Reportable Transaction in an OTC Derivative (*Relevant OTC Derivative*), other than a Derivative that is an Excluded Derivative or that is in a class of Excluded Derivatives at the time the Reportable Transaction is entered into, that takes place on a day (*Relevant Day*) by:

- (a) reporting Derivative Transaction Information for each Reportable Transaction in the Relevant OTC Derivative; or
- (b) reporting Derivative Transaction Information in relation to the Relevant OTC Derivative on its terms as of the Relevant Day,

and otherwise reporting the information in accordance with the Rules.

(2) Where a Reporting Entity complies with Rule 2.2.1 in relation to a Reportable Transaction that is a modification of an OTC Derivative in accordance with paragraph (1)(b), the Reporting Entity does not have to comply with Rules 2.2.1 and 2.2.2 in relation to that Reportable Transaction to the extent those Rules require a Reporting Entity to report Derivative Transaction Information in Item 55 of Table S2.1(1).

(3) ASIC may determine from time to time that an OTC Derivative, or a derivative product class, is an **Excluded Derivative** for the purposes of subrule (1), where, in the opinion of ASIC, making that determination will:

- (a) enhance the transparency of information available to relevant authorities and the public;
- (b) promote financial stability; or
- (c) support the detection and prevention of market abuse.

(4) A determination by ASIC for the purposes of subrule (3):

- (a) will be published on ASIC's website; and
- (b) takes effect on the day specified in the determination that is not less than 90 calendar days after the date the determination is published on ASIC's website.

(5) A determination by ASIC for the purposes of subrule (3):

- (a) may be withdrawn by ASIC, from a date specified in a notice of withdrawal that is not less than 90 calendar days after the date the notice is published on ASIC's website; and
- (b) once withdrawn ceases to have effect.

(6) A determination under subrule (3) is not a legislative instrument.

## Part 2.3 Records

### 2.3.1 Keeping of records

(1) A Reporting Entity must keep records that enable the Reporting Entity to demonstrate it has complied with the requirements of these Rules.

(2) A Reporting Entity must keep the records referred to in subrule (1) for a period of at least five years from the date the record is made or amended.

(3) Without limiting subrule (1) and subject to subrule (4), a Reporting Entity must keep a record of all information that it is required to report under subrules 2.2.1(1) and 2.2.2(2).

(4) A Reporting Entity is not required to keep the records referred to in subrule (3) where the Reporting Entity has arrangements in place to access those records in a Licensed Repository or Prescribed Repository, either directly or through another person, for the period set out in subrule (2).

### 2.3.2 Provision of records or other information

(1) A Reporting Entity must, on request by ASIC, provide ASIC with records or other information relating to compliance with or determining whether there has been compliance with these Rules.

(2) A request by ASIC under subrule (1) must be in writing and give the Reporting Entity a reasonable time to comply.

(3) The Reporting Entity must comply with a request under subrule (1) within the time specified in the request or if no time is specified, within a reasonable time.

## Part 2.4 Transitional matters

### 2.4.1 Opt-In Reporting Phase—Opt-In Notice

(1) A Reporting Entity may lodge a notice (the *Opt-In Notice*) with ASIC setting out:

- (a) the name of the Reporting Entity;
- (b) the Reportable Transactions or class or classes of Reportable Transactions, and positions in relation to those Reportable Transactions, that the Reporting Entity intends to report during the Opt-In Reporting Phase;

Note: For example, the Reporting Entity may specify a class of Reportable Transactions that relates to a particular Prescribed Class.

- (c) the Derivative Trade Data, being Derivative Transaction Information and Derivative Position Information, or information that is substantially equivalent to the Derivative Transaction Information and Derivative Position Information, that the Reporting Entity intends to report during the Opt-In Reporting Phase in relation to the Reportable Transactions, and positions in relation to Reportable Transactions, referred to in paragraph (b);
- (d) whether the Reporting Entity intends to report the Derivative Trade Data referred to in paragraph (c) to a Licensed Repository or a Prescribed Repository, and the name of the Licensed Repository or Prescribed Repository; and
- (e) the date (*Effective Date*) or series of Effective Dates from which the Reporting Entity intends to report during the Opt-In Reporting Phase the Derivative Trade Data referred to in paragraph (c), in relation to the Reportable Transactions or class or classes of Reportable Transactions, and positions in relation to those Reportable Transactions, referred to in paragraph (b), to the Licensed Repository or Prescribed Repository referred to in paragraph (d).

(2) Each Effective Date must be a date that falls on or after 1 July 2013 and on or after the date on which the Opt-In Notice is lodged, and an Effective Date in respect of a position in relation to a Reportable Transaction, must be a date no later than 30 September 2014.

(3) ASIC may publish on its website any Opt-In Notice given to it by a Reporting Entity.

Note: Under Rule 2.2.1 and Parts S1.1 and S1.2 of Schedule 1, a Reporting Entity that has lodged an Opt-In Notice in accordance with this Rule must comply with the applicable Transaction Reporting Requirements and Position Reporting Requirements during the Opt-In Reporting Phase.

## 2.4.2 Conditional alternative reporting and one-sided reporting until 1 October 2014

### Alternative reporting—Phase 1 and first stage of Phase 2

(1) Subject to subrule (4) and Rule 2.4.5, a Reporting Entity that is required by subrule 2.2.1(1) to report Derivative Transaction Information about a Reportable Transaction to a Licensed Repository or Prescribed Repository in accordance with the requirements of Part 2.2, is taken to comply with subrule 2.2.1(1) and the requirements of Part 2.2 in relation to the Reportable Transaction where:

- (a) the Reporting Entity reports information (in this subrule, the *Equivalent Information*) that is substantially equivalent to the Derivative Transaction Information, about the Reportable Transaction, to a Prescribed Repository;
- (b) the Equivalent Information is reported substantially in accordance with the requirements of Part 2.2; and
- (c) the Prescribed Repository has accepted the report.

### One-sided reporting of transactions with another Reporting Entity

(2) Subject to subrule (4) and Rule 2.4.5, a Reporting Entity that is required by subrule 2.2.1(1) to report Derivative Transaction Information about a Reportable Transaction to a Licensed Repository or Prescribed Repository in accordance with the requirements of Part 2.2, is taken to comply with subrule 2.2.1(1) and the requirements of Part 2.2 in relation to that Reportable Transaction where:

- (a) another Reporting Entity (in this subrule, the *Other Reporting Entity*) is required by subrule 2.2.1(1) to report Derivative Transaction Information about the same Reportable Transaction to a Licensed Repository or Prescribed Repository in accordance with the requirements of Part 2.2;
- (b) the Other Reporting Entity has reported the Derivative Transaction Information about the same Reportable Transaction to a Licensed Repository or Prescribed Repository in accordance with subrule 2.2.1(1) and the requirements of Part 2.2; and
- (c) the Licensed Repository or Prescribed Repository (as applicable) has accepted the report.



### **One-sided reporting of transactions with another entity that is not a Reporting Entity**

(3) Subject to subrule (4) and Rule 2.4.5, a Reporting Entity that is required by subrule 2.2.1(1) to report Derivative Transaction Information about a Reportable Transaction to a Licensed Repository or Prescribed Repository in accordance with the requirements of Part 2.2, is taken to comply with subrule 2.2.1(1) and the requirements of Part 2.2 in relation to that Reportable Transaction where:

- (a) another entity (in this subrule, the *Other Entity*) is required under the requirements (in this subrule, the *Foreign Requirements*) of a foreign jurisdiction to report information (in this subrule, *Equivalent Information*) that is substantially equivalent to the Derivative Transaction Information, about the same Reportable Transaction, to a Licensed Repository or Prescribed Repository;
- (b) the Other Entity has reported the Equivalent Information about the same Reportable Transaction in accordance with the Foreign Requirements;
- (c) the Equivalent Information reported is complete and accurate; and
- (d) the Licensed Repository or Prescribed Repository (as applicable) has accepted the report.

(4) Subrules (1), (2) and (3) cease to apply on 1 October 2014.

### **2.4.3 Reporting of valuations, barrier type and barrier value**

(1) Subject to subrule (2), a Reporting Entity is not required to comply with subrules 2.2.1(1) or 2.2.2(1) to the extent those subrules require the Reporting Entity to report the Derivative Transaction Information in items 30–32 (mark-to-market, mark-to-model, or other valuation), items 40–44 (collateral) and items 51–52 (barrier type and value) in Table S2.1(1), or changes to that information.

(2) Subrule (1) ceases to apply:

- (a) on 1 October 2014, for a Reporting Entity that is first required to start complying with subrules 2.2.1(1) and 2.2.2(1) as part of Phase 1 or Phase 2; and
- (b) on 1 April 2015, for a Reporting Entity that is first required to start complying with subrules 2.2.1(1) and 2.2.2(1) as part of Phase 3.

### **2.4.4 Modification, termination or assignment of outstanding positions before the Position Reporting Date**

For the purposes of paragraph 2.2.1(1)(c), where:

- (a) a Reporting Entity is required to report information about a Reportable Position in accordance with the Position Reporting Requirements in Part S1.2 of Schedule 1 to a Licensed Repository or a Prescribed Repository; and
- (b) before the Position Reporting Date, the arrangement that is the OTC Derivative to which the Reportable Position relates is modified or terminated, or a party to that arrangement assigns some or all of its rights and obligations under the arrangement,

the Reporting Entity must report all of the applicable information in Tables S2.1(1)–(5) about:

- (c) the OTC Derivative to which the Reportable Position relates; and
- (d) the Reportable Transaction that is the modification, termination or assignment of that OTC Derivative (as applicable),

to the Licensed Repository or Prescribed Repository to which the Reportable Position will be reported, and must report the information referred to in paragraphs (c) and (d) in accordance with Part 2.2 of these Rules.

Note: A requirement to report a modification, termination or assignment under this Rule does not extinguish the requirement to report position information under paragraph 2.2.1(1)(b).

## 2.4.5 Reporting to Licensed Repositories from 1 October 2014

### Reporting Entities relying on alternative reporting

- (1) Subrule (3) applies to a Reporting Entity where:
  - (a) the Reporting Entity, on a day prior to 1 October 2014, complied with subrule 2.2.1(1) by reporting Derivative Transaction Information, or substantially equivalent information, about a Reportable Transaction (in this Rule, a **Relevant Reportable Transaction**) to a Prescribed Repository; and
  - (b) the Prescribed Repository to which the Derivative Transaction Information or substantially equivalent information was reported does not become a Licensed Repository by 1 October 2014.

### Reporting Entities relying on conditional one-sided reporting

- (2) Subrule (3) applies to a Reporting Entity where the Reporting Entity, on a day prior to 1 October 2014, did not report Derivative Transaction Information, or substantially equivalent information, about a Reportable Transaction (in this Rule, a **Relevant Reportable Transaction**) to a Licensed Repository or Prescribed Repository, in reliance on subrule 2.4.2(2) or (3).

### Reporting to a Licensed Repository

- (3) The Reporting Entity must, by 1 October 2014, for each Relevant Reportable Transaction, report to a Licensed Repository:
  - (a) Derivative Transaction Information for the Relevant Reportable Transaction; or
  - (b) Derivative Position Information, as at the end of 30 September 2014, for the OTC Derivative to which the Relevant Reportable Transaction relates.

# Schedule 1: Reporting Requirements—Phasing

## Part S1.1 Transaction Reporting Requirements

### S1.1.1 Transaction Reporting Requirements

- (1) For the purposes of paragraph 2.2.1(1)(a) and subject to subrule (2):
- (a) **Opt-In Reporting Phase, Phase 1, Phase 2 or Phase 3** means the phase described by that name in column 1 of Table S1.1;
  - (b) the **Transaction Reporting Requirement** is, in relation to a Reporting Entity specified in column 2, for each Reportable Transaction specified in column 4, the requirement specified in column 5; and
  - (c) the **Reporting Period** in relation to the Transaction Reporting Requirement is the period specified in column 3.
- (2) Where, for the purposes of the Transaction Reporting Requirement in Phase 2, a Reporting Entity has determined in accordance with subrule 1.2.7(2) that a managed investment scheme or trust (in this subrule, the **Reporting Scheme or Trust**) for which the Reporting Entity is RE or Trustee holds total gross notional outstanding positions of \$50 billion or more as at 31 December 2013, the Reporting Entity is required to:
- (a) in Phase 2, comply with the Transaction Reporting Requirement in column 5 of Table S1.1 in relation to Reportable Transactions in its capacity as RE or Trustee of the Reporting Scheme or Trust, and not in relation to Reportable Transactions in its capacity as RE or Trustee of any managed investment scheme or trust that is not a Reporting Scheme or Trust; and
  - (b) in Phase 3, comply with the Transaction Reporting Requirement in column 5 of Table S1.1 in relation to Reportable Transactions in its capacity as RE or Trustee of any managed investment scheme or trust that was not a Reporting Scheme or Trust for the purposes of Phase 2.

**Table S1.1: Transaction Reporting Requirements**

1. Phase	2. Reporting Entities	3. Reporting Period	4. Reportable Transaction	5. Transaction Reporting Requirement
Opt-In Reporting Phase	A Reporting Entity that has given ASIC an Opt-In Notice.	From the Effective Date(s) specified in the Opt-In Notice until the date the Reporting Entity is first required to report the Reportable Transaction under Phase 1, Phase 2 or Phase 3.	All Reportable Transactions, or Reportable Transactions in the class or classes of Reportable Transactions, specified in the Opt-In Notice.	A Reporting Entity must report, for each Reportable Transaction, the Derivative Transaction Information set out in Part S2.1 of Schedule 2, or information that is substantially equivalent to the Derivative Transaction Information set out in Part S2.1 of Schedule 2, as specified in the Opt-In Notice, to the Licensed Repository or Prescribed Repository specified in the Opt-In Notice.
Phase 1	A Reporting Entity that is an Australian Entity and that is registered or provisionally registered as a swap dealer with the US Commodity Futures Trading Commission in accordance with the <i>Commodity Exchange Act 1936</i> (US).	From 1 October 2013 until 30 September 2014 (inclusive)	All Reportable Transactions.	A Reporting Entity must report, for each Reportable Transaction, the Derivative Transaction Information set out in Part S2.1 of Schedule 2 to a Licensed Repository or a Prescribed Repository.
		From 1 October 2014 onwards	All Reportable Transactions.	A Reporting Entity must report, for each Reportable Transaction, the Derivative Transaction Information set out in Part S2.1 of Schedule 2 to a Licensed Repository, or, if there is no Licensed Repository, to a Prescribed Repository.
Phase 2	A Reporting Entity that: (a) is an Australian ADI, an AFS Licensee, a CS Facility Licensee,	From 1 April 2014 to 30 September 2014 (inclusive).	All Reportable Transactions in credit derivatives and interest rate derivatives.	A Reporting Entity must report, for each Reportable Transaction, the Derivative Transaction Information set out in Part S2.1 of Schedule 2 to a Licensed Repository or a Prescribed Repository.

1. Phase	2. Reporting Entities	3. Reporting Period	4. Reportable Transaction	5. Transaction Reporting Requirement
	<p>an Exempt Foreign Licensee or a Foreign ADI; and</p> <p>(b) as at 31 December 2013 holds total gross notional outstanding positions of AUD \$50 billion or more; and</p> <p>(c) is not required to report under Phase 1.</p> <p>Note: See Rule 1.2.7 in relation to total gross notional outstanding positions.</p>	From 1 October 2014 onwards.	All Reportable Transactions.	A Reporting Entity must report, for each Reportable Transaction, the Derivative Transaction Information set out in Part S2.1 of Schedule 2 to a Licensed Repository, or, if there is no Licensed Repository, to a Prescribed Repository.
Phase 3	<p>A Reporting Entity that:</p> <p>(a) is an Australian ADI, an AFS Licensee, a CS Facility Licensee, an Exempt Foreign Licensee or a Foreign ADI; and</p> <p>(b) is not required to report under Phase 1 or Phase 2.</p>	From 1 October 2014 to 31 March 2015 (inclusive).	All Reportable Transactions in credit derivatives and interest rate derivatives.	A Reporting Entity must report, for each Reportable Transaction, the Derivative Transaction Information set out in Part S2.1 of Schedule 2 to a Licensed Repository, or, if there is no Licensed Repository, to a Prescribed Repository.
		From 1 April 2015 onwards.	All Reportable Transactions.	A Reporting Entity must report, for each Reportable Transaction, the Derivative Transaction Information set out in Part S2.1 of Schedule 2 to a Licensed Repository, or, if there is no Licensed Repository, to a Prescribed Repository.

Note: As at the date the Rules are made, the Prescribed Classes under the *Corporations (Derivatives) Determination 2013* are commodity derivatives that are not electricity derivatives, credit derivatives, equity derivatives, foreign exchange derivatives and interest rate derivatives.

## Part S1.2 Position Reporting Requirements

### S1.2.1 Position Reporting Requirements

(1) For the purposes of paragraph 2.2.1(1)(b) and subject to subrule (2):

- (a) **Opt-In Reporting Phase, Phase 1, Phase 2 or Phase 3** means the phase described by that name in column 1 of Table S1.2;
- (b) the **Position Reporting Requirement** is, in relation to a Reporting Entity specified in column 2, for all outstanding positions (**Reportable Positions**) referred to in column 3, the requirement specified in column 4; and
- (c) the **Position Reporting Date** for the Position Reporting Requirement is the date specified in column 5.

(2) Where, for the purposes of the Position Reporting Requirement in Phase 2, a Reporting Entity has determined in accordance with subrule 1.2.7(2) that a managed investment scheme or trust (in this subrule, the **Reporting Scheme or Trust**) for which the Reporting Entity is RE or Trustee holds total gross notional outstanding positions of \$50 billion or more as at 31 December 2013, the Reporting Entity is required to:

- (a) in Phase 2, comply with the Position Reporting Requirement in column 4 of Table S1.2 in relation to Reportable Positions held in its capacity as RE or Trustee of the Reporting Scheme or Trust, and not in relation to Reportable Positions held in its capacity as RE or Trustee of any managed investment scheme or trust that is not a Reporting Scheme or Trust; and
- (b) in Phase 3, comply with the Position Reporting Requirement in column 4 of Table S1.2 in relation to Reportable Positions held in its capacity as RE or Trustee of any managed investment scheme or trust that was not a Reporting Scheme or Trust for the purposes of Phase 2.

**Table S1.2: Position Reporting Requirements**

1. Phase	2. Reporting Entities	3. Reportable Position	4. Position Reporting Requirement	5. Position Reporting Date
Opt-In Reporting Phase	A Reporting Entity that has given ASIC an Opt-In Notice.	The outstanding positions, as at the Effective Date(s) specified in the Opt-In Notice, in relation to the Reportable Transactions, or class or classes of Reportable Transactions, specified in the Opt-In Notice.	A Reporting Entity must report, for all Reportable Positions, the Derivative Position Information set out in Part S2.2 of Schedule 2, or information that is the same or substantially the same as the Derivative Position Information set out in Part S2.2 of Schedule 2, as specified in the Opt-In Notice, to the Licensed Repository or Prescribed Repository specified in the Opt-In Notice.	The Effective Date(s) specified in the Opt-In Notice, being no later than 30 September 2014.
Phase 1	A Reporting Entity that is an Australian Entity and that is registered or provisionally registered as a swap dealer with the US Commodity Futures Trading Commission in accordance with the <i>Commodity Exchange Act 1936 (US)</i>	All outstanding positions in OTC Derivatives as at 1 October 2013 that, if entered into on 1 October 2013, would be required to be reported by the Reporting Entity in accordance with the Transaction Reporting Requirements.	A Reporting Entity must report, for all Reportable Positions, the Derivative Position Information set out in Part S2.2 of Schedule 2 to a Licensed Repository, or, if there is no Licensed Repository, to a Prescribed Repository.	1 October 2014
Phase 2	A Reporting Entity that:	All outstanding positions as at 1 April 2014 in OTC Derivatives that are credit derivatives and interest rate derivatives that, if entered into on 1 April 2014, would be required to be reported by the Reporting Entity in accordance with the Transaction Reporting Requirements.	A Reporting Entity must report, for all Reportable Positions, the Derivative Position Information set out in Part S2.2 of Schedule 2 to a Licensed Repository, or, if there is no Licensed Repository, to a Prescribed Repository.	1 October 2014
	(a) is an Australian ADI, an AFS Licensee, a CS Facility Licensee, an Exempt Foreign Licensee or a Foreign ADI; (b) as at 31 December 2013 holds total gross notional outstanding positions of AUD \$50 billion or more; and (b) is not required to report under Phase 1.  Note: See Rule 1.2.7 in relation to total gross notional outstanding positions.	All outstanding positions as at 1 October 2014 in OTC Derivatives that are equity derivatives, foreign exchange	A Reporting Entity must report, for all Reportable Positions, the Derivative Position Information set out in Part S2.2	1 April 2015

1. Phase	2. Reporting Entities	3. Reportable Position	4. Position Reporting Requirement	5. Position Reporting Date
		derivatives and commodity derivatives that are not electricity derivatives that, if entered into on 1 October 2014, would be required to be reported by the Reporting Entity in accordance with the Transaction Reporting Requirements.	of Schedule 2 to a Licensed Repository, or, if there is no Licensed Repository, to a Prescribed Repository.	
Phase 3	A Reporting Entity that: (a) is an Australian ADI, an AFS Licensee, a CS Facility Licensee, an Exempt Foreign Licensee or a Foreign ADI; and (b) is not required to report under Phase 1 or Phase 2.	All outstanding positions as at 1 October 2014 in OTC Derivatives that are credit derivatives and interest rate derivatives that, if entered into on 1 October 2014, would be required to be reported by the Reporting Entity in accordance with the Transaction Reporting Requirements.	A Reporting Entity must report, for all Reportable Positions, the Derivative Position Information set out in Part S2.2 of Schedule 2 to a Licensed Repository, or, if there is no Licensed Repository, to a Prescribed Repository.	1 April 2015
		All outstanding positions as at 1 April 2015 in OTC Derivatives that are equity derivatives, foreign exchange derivatives and commodity derivatives that are not electricity derivatives that, if entered into on 1 April 2015 would be required to be reported by the Reporting Entity in accordance with the Transaction Reporting Requirements.	A Reporting Entity must report, for all Reportable Positions, the Derivative Position Information set out in Part S2.2 of Schedule 2 to a Licensed Repository, or, if there is no Licensed Repository, to a Prescribed Repository.	1 October 2015

Note: As at the date the Rules are made, the Prescribed Classes under the *Corporations (Derivatives) Determination 2013* are commodity derivatives that are not electricity derivatives, credit derivatives, equity derivatives, foreign exchange derivatives and interest rate derivatives.



## Schedule 2 Information requirements

### Part S2.1A Definitions

#### S2.1A.1 Definitions

In the Tables in Parts S2.1 and S2.2:

**Designated Business Identifier** means:

- (a) on or before 12 April 2015, an Australian Business Number (ABN); and
- (b) on or after 13 April 2015, an international business entity identifier issued by Avox Limited (AVID).

**Non-Reporting Counterparty** means, in relation to a report of information about a Reportable Transaction or Reportable Position, the counterparty to the Derivative to which the Reportable Transaction or Reportable Position relates, that is not the Reporting Counterparty.

**Portfolio Basis**, in relation to collateral, means the collateral was calculated on the basis of net positions resulting from a set of Derivatives, rather than per Derivative.

**Reporting Counterparty** means, in relation to a report of information about a Reportable Transaction or Reportable Position:

- (a) where a Reporting Entity makes the report on its own behalf, that Reporting Entity;
- (b) where another person makes a report on behalf of a Reporting Entity, the Reporting Entity on behalf of which the report is made.

### Part S2.1 Derivative Transaction Information

#### S2.1.1 Derivative Transaction Information

For the purposes of these Rules, the **Derivative Transaction Information** in relation to a Reportable Transaction is:

- (a) if the Reportable Transaction is the entry into of an arrangement that is a commodity derivative that is not an electricity derivative, the information about the Reportable Transaction set out in column 3 of Table S2.1(1) and the additional information about the Reportable Transaction set out in column 3 of Table S2.1(2), to the extent that information is relevant to the Reportable Transaction;
- (b) if the Reportable Transaction is the entry into of an arrangement that is a credit derivative or an equity derivative, the information about the Reportable Transaction set out in column 3 of Table S2.1(1) and the additional information about the Reportable Transaction set out in column 3 of Table S2.1(3), to the extent that information is relevant to the Reportable Transaction;

- (c) if the Reportable Transaction is the entry into of an arrangement that is a foreign exchange derivative, the information about the Reportable Transaction set out in column 3 of Table S2.1(1) and the additional information about the Reportable Transaction set out in column 3 of Table S2.1(4), to the extent that information is relevant to the Reportable Transaction;
- (d) if the Reportable Transaction is the entry into of an arrangement that is an interest rate derivative, the information about the Reportable Transaction set out in column 3 of Table S2.1(1) and the additional information about the Reportable Transaction set out in column 3 of Table S2.1(5), to the extent that information is relevant to the Reportable Transaction;
- (e) if the Reportable Transaction is the modification or termination of an arrangement referred to in paragraphs (a)–(d), any changes to the information set out in Tables S2.1(1)–(5) resulting from the modification or termination of the arrangement, to the extent that information is relevant to the Reportable Transaction; and
- (f) if the Reportable Transaction is the assignment, by a party to an arrangement referred to in paragraphs (a)–(d), of some or all of the party’s rights and obligations under the arrangement, any changes to the information set out in Tables S2.1(1)–(5) resulting from the assignment, to the extent that information is relevant to the Reportable Transaction.

Note: As at the date the Rules are made, the Prescribed Classes under the Corporations (Derivatives) Determination 2013 are commodity derivatives that are not electricity derivatives, credit derivatives, equity derivatives, foreign exchange derivatives and interest rate derivatives.

**Table S2.1(1): Common data**

1. Item	2. Label	3. Derivative Transaction Information
1	Unique transaction identifier	The universal transaction identifier for the Reportable Transaction or, if no universal transaction identifier is available, the single transaction identifier as used by the counterparties or the trade identifier used by the trading venue (if applicable) on which the Reportable Transaction was executed, or if none of these are available, the internal trade identifier used by the Reporting Counterparty.
2	Unique product identifier	The universal product identification code for the Derivative to which the Reportable Transaction relates, based on the taxonomy of the Derivative or, if no universal product identification code is available, a product identification code of the Derivative using an internationally accepted product taxonomy.
3	Contract type	The type of Derivative to which the Reportable Transaction relates, such as “swap”, “swaption”, “forward”, “option”, “basis swap”, “index swap” or “basket swap”, unless this information is contained in the unique product identifier referred to in item 2, in which case this field may be left blank or omitted.
4	Underlying	A unique identifier for the underlying to the Derivative to which

1. Item	2. Label	3. Derivative Transaction Information
		the Reportable Transaction relates, or, if no unique identifier is available in the case of baskets or indices, a notation to indicate that the underlying is a basket or index.
5	Identifier of Reporting Counterparty	<p>An identifier of the Reporting Counterparty, using:</p> <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>
6	Name of Reporting Counterparty	The legal name of the Reporting Counterparty identified under item 5.
7	Identifier of Non-Reporting Counterparty	<p>An identifier of the Non-Reporting Counterparty, using:</p> <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>
8	Name of Non-Reporting Counterparty	The legal name of the Non-Reporting Counterparty identified under item 7.
9	Trading capacity of Reporting Counterparty	<p>A notation to indicate whether the Reporting Counterparty has concluded the Derivative to which the Reportable Transaction relates:</p> <ul style="list-style-type: none"> <li>(a) as principal on its own account (on its own behalf or on behalf of a client); or</li> <li>(b) as agent for the account of and on behalf of a client.</li> </ul>
10	Identifier of beneficiary	<p>If the beneficiary of the rights and obligations arising from the Derivative to which the Reportable Transaction relates is not the Reporting Counterparty:</p> <ul style="list-style-type: none"> <li>(a) an identifier of the beneficiary of the Reporting Counterparty, using: <ul style="list-style-type: none"> <li>(i) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(ii) in the case of an individual, a client code as assigned by the Reporting Counterparty; or</li> </ul> </li> <li>(b) where the Reportable Transaction was executed via a</li> </ul>

1. Item	2. Label	3. Derivative Transaction Information
		structure, such as a trust or managed investment scheme, representing a number of beneficiaries, an identifier of the structure (i.e. as the trust or managed investment scheme).
11	Name of beneficiary or structure	The legal name of the beneficiary or structure (if any) identified under item 10.
12	Identifier of person making report	If the person reporting the Reportable Transaction to the Derivative Trade Repository is not the Reporting Counterparty, an identifier of the person using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>
13	Name of person making report	The legal name of the person identified under item 12.
14	Domicile of Reporting Counterparty	The jurisdiction of incorporation or formation of the Reporting Counterparty.
15	Identifier of broker	An identifier of the broker that executed the Reportable Transaction on behalf of the Reporting Counterparty (if applicable), using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>
16	Name of broker	The legal name of the broker (if any) identified under item 15.
17	Whether the Derivative has been centrally cleared (to be amended if cleared after initial report made)	A notation to indicate whether the Derivative to which the Reportable Transaction relates has been centrally cleared.
18	Name of central clearing facility	The name of the central clearing facility where the Derivative to which the Reportable Transaction relates was cleared (if applicable).
19	Identifier of clearing member	An identifier of the clearing member that cleared the Derivative to which the Reportable Transaction relates (if applicable), using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or</li> </ul>

1. Item	2. Label	3. Derivative Transaction Information
		interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or  (b) in the case of an individual, a client code assigned by the Reporting Counterparty.
20	Name of clearing member	The legal name of the clearing member (if any) identified under item 19.
21	Whether the Derivative has been confirmed	A notation to indicate whether the terms of the Derivative to which the Reportable Transaction relates have been confirmed by both counterparties to the Derivative.
22	Form of confirmation	If the terms of the Derivative to which the Reportable Transaction relates have been confirmed by both counterparties to the Derivative, a notation to indicate whether the confirmation was electronic or non-electronic.
23	Confirmation timestamp	The time and date (expressed as AEDT/AEST as applicable – see Rule 1.2.1) the terms of the Derivative to which the Reportable Transaction relates were confirmed by both counterparties (if applicable).
24	Execution venue	If the Reportable Transaction:  (a) was executed on a trading venue, an identifier code of the trading venue or, if no identifier code is available for the trading venue, the name of the trading venue; or  (b) was not executed on a trading venue, a notation to indicate that there was no trading venue.
25	Master agreement type	The type of master agreement that was executed in relation to the Derivative to which the Reportable Transaction relates (e.g. ISDA Master Agreement, Master Power Purchase and Sale Agreement, International ForEx Master Agreement, European Master Agreement or any local Master Agreements).
26	Master agreement date	The year of the version of the master agreement identified under item 25.
27	Derivative-effective date or start date	The date when the obligations under the Derivative to which the Reportable Transaction relates, come into effect.
28	Maturity, termination or end date	The date of expiry of the Derivative to which the Reportable Transaction relates.
29	Delivery type	A notation to indicate whether the Derivative to which the Reportable Transaction relates is physical (deliverable) or cash (non-deliverable) or a combination of both physical and cash.
30	Mark-to-market/mark-to-model/other value of Derivative	The valuation of the Derivative to which the Reportable Transaction relates, as calculated using the method identified under item 32.

1. Item	2. Label	3. Derivative Transaction Information
31	Currency used for mark-to-market/mark-to-model/other valuation	The currency used for the valuation referred to in item 30.
32	Valuation type (mark-to-market/mark-to-model/other)	A notation to indicate whether the valuation referred to in item 30 was a mark-to-market or mark-to-model valuation, or a different form of valuation.
33	Counterparty side (buy/sell)	A notation to indicate whether the Reporting Counterparty is the buyer or seller of the Derivative to which the Reportable Transaction relates.
34	Basis	The day count for calculation of periodic payments under the Derivative to which the Reportable Transaction relates (e.g. A/365, quarterly, semi-annual) (if applicable).
35	Settlement rate or index	The index for calculation of settlement payments under the Derivative to which the Reportable Transaction relates (e.g. the Bank Bill Swap Reference Rate).
36	Expiry conventions/cut	Place of time zone and time of expiry of the Derivative to which the Reportable Transaction relates (e.g. 3 pm, Tokyo; 10 am, New York).
37	Execution timestamp	If the Reportable Transaction was executed on a trading venue, the time and date (expressed as AEDT/AEST as applicable - see Rule 1.2.1) the Reportable Transaction was executed on a trading venue.
38	Clearing timestamp	If the Derivative to which the Reportable Transaction relates was centrally cleared, the time and date the Derivative was cleared.
39	Reporting timestamp	The time and date (expressed as AEDT/AEST as applicable - see Rule 1.2.1) the Reportable Transaction is reported to the Derivative Trade Repository.
40	Collateralisation	A notation to indicate whether the Reportable Transaction is collateralised by one or both counterparties to the Reportable Transaction.
41	Collateral portfolio	If the Reportable Transaction is collateralised, a notation to indicate whether the collateralisation was performed on a Portfolio Basis.
42	Collateral portfolio code	If the Reportable Transaction is collateralised and collateral is reported on a Portfolio Basis, a unique code, determined by the Reporting Counterparty, to identify the portfolio.
43	Value of collateral	If the Reportable Transaction is collateralised: <ul style="list-style-type: none"> <li>(a) the value of the collateral posted by the Reporting Counterparty to the Non-Reporting Counterparty; or</li> <li>(b) where collateral is posted by the Reporting Counterparty to</li> </ul>

1. Item	2. Label	3. Derivative Transaction Information
		the Non-Reporting Counterparty on a Portfolio Basis, the value of all collateral posted for the portfolio.
44	Currency of collateral value	The currency of the collateral value identified under item 43.
45	Option type	If the Derivative to which the Reportable Transaction relates is an option, a notation to indicate whether the option is a call or a put.
46	Option expiration date	If the Derivative to which the Reportable Transaction relates is an option, the expiry date of the option.
47	Option premium	If the Derivative to which the Reportable Transaction relates is an option, the amount of the premium paid by the buyer to the seller.
48	Option premium currency	If the Derivative to which the Reportable Transaction relates is an option, the currency used to calculate the option premium identified under item 47.
49	Option style	If the Derivative to which the Reportable Transaction relates is an option, a notation to indicate whether the option can be exercised on a fixed date ( "European", "Asian"), on a series of fixed dates ("Bermudan"), or at any time during the life of the Derivative ("American").
50	Strike price (cap/floor rate)	If the Derivative to which the Reportable Transaction relates is an option, the strike price of the option.
51	Barrier type	If the Derivative to which the Reportable Transaction relates includes a barrier, the type of barrier in the Derivative ("European", "American", "Bermudan" or "other").
52	Barrier value	If the Derivative to which the Reportable Transaction relates includes a barrier or barriers, the rate or level of the barrier or barriers.
53	Rate reset frequency	Frequency with which the rate leg resets (if applicable).
54	Hedging transaction	If the Reporting Entity is not an Australian ADI, an AFS Licensee, a CS Facility Licensee, an Exempt Foreign Licensee or a Foreign ADI, an indication of whether the Derivative to which the Reportable Transaction relates is entered into by the Reporting Entity for the purpose of managing a financial risk that arises in the ordinary course of business.
55	Action type	A notation to indicate whether the report being made relates to: <ul style="list-style-type: none"> <li>(a) a Reportable Transaction that is an entry into of an arrangement that is a Derivative, in which case the notation must be "new";</li> <li>(b) a Reportable Transaction that is a modification of an arrangement that is a Derivative, in which case the notation</li> </ul>

1. Item	2. Label	3. Derivative Transaction Information
		<p>must be “modify”;</p> <p>(c) a Reportable Transaction that is a termination of an arrangement that is a Derivative, in which case the notation must be “cancel”; or</p> <p>(d) a compression of a Derivative, in which case the notation must be “compression”.</p> <p>For the purposes of subrule 2.2.2(1), a notation to indicate whether the change relates to:</p> <p>(a) a cancellation of a report previously made in error, in which case, the notation must be “error”;</p> <p>(b) a change or update to the information referred to in items 30–32 (mark-to-market, mark-to-model, or other valuation) or items 40–44 (collateral), in which case the notation must be “valuation update”; or</p> <p>(c) any other amendments to a report previously made, in which case the notation must be “other”.</p>

**Table S2.1(2): Commodity derivative data**

1. Item	2. Label	3. Derivative Transaction Information
1	Notional amount	The total notional amount, or total quantity in the unit of measure of the commodity underlying the Derivative to which the Reportable Transaction relates, or payout where a fixed payment is made at maturity based on certain conditions being met at expiry or during the life of the Derivative to which the Reportable Transaction relates.
2	Notional currency	The currency of the total notional amount or payout (if applicable) identified under item 1.
3	Grade	The grade of product being delivered.
4	Amount of upfront payment, if any	The amount of any upfront payment the Reporting Counterparty has made or received in relation to the Derivative to which the Reportable Transaction relates.
5	Payment frequency	The dates on, or frequency with which, the agreement executed in relation to the Derivative to which the Reportable Transaction relates requires payments to be made.
6	Quantity unit	A unit to measure the quantity of each side of the Derivative to which the Reportable Transaction relates (e.g. barrels, bushels).
7	Quantity	The amount of the commodity (the number of quantity units) quoted on the Derivative to which the Reportable Transaction relates.



1. Item	2. Label	3. Derivative Transaction Information
8	Quantity frequency	The rate at which the quantity is quoted on the Derivative to which the Reportable Transaction relates (e.g. hourly, daily, weekly, monthly).
9	Total quantity	The quantity of the commodity for the entire term of the Derivative to which the Reportable Transaction relates.
10	Delivery point or zone	The location of the delivery of the commodity underlying the Derivative to which the Reportable Transaction relates.
11	Delivery start date and time	The start date and time (expressed as AEDT/AEST as applicable - see Rule 1.2.1) of delivery of the commodity underlying the Derivative to which the Reportable Transaction relates.
12	Delivery end date and time	The end date and time (expressed as AEDT/AEST as applicable - see Rule 1.2.1) of delivery of the commodity underlying the Derivative to which the Reportable Transaction relates.
13	Derivative capacity	The quantity per delivery time interval of the commodity underlying the Derivative to which the Reportable Transaction relates.
14	Commodity base	A notation to indicate the type of commodity underlying the Derivative to which the Reportable Transaction relates.

**Table S2.1(3): Equity derivative and credit derivative data**

1. Item	2. Label	Derivative Transaction Information
1	Identifier of counterparty purchasing protection	The identifier of the counterparty purchasing protection, using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>
2	Name of counterparty purchasing protection	The legal name of the counterparty purchasing protection identified under item 1.
3	Identifier of counterparty selling protection	The identifier of counterparty selling protection, using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>

1. Item	2. Label	Derivative Transaction Information
4	Name of counterparty selling protection	The legal name of the counterparty selling protection identified under item 3.
5	Information identifying the reference entity	The identifier of the entity that is the subject of the protection being purchased and sold, using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>
6	Name of the reference entity	The legal name of the reference entity identified under item 5.
7	Notional amount	The total notional amount, or total quantity in the unit of measure of an instrument underlying the Derivative to which the Reportable Transaction relates, or payout where a fixed payment is made at maturity based on certain conditions being met at expiry or during the life of the Derivative to which the Reportable Transaction relates.
8	Notional currency	The currency of the notional amount identified under item 7.
9	Amount of upfront payment, if any	The amount of any upfront payment the Reporting Counterparty has made or received in relation to the Derivative to which the Reportable Transaction relates.
10	Description of the payment stream of Reporting Counterparty	A description of the payment stream of the Reporting Counterparty (e.g. coupon).
11	Description of the payment stream of Non-Reporting Counterparty	A description of the payment stream of the Non-Reporting Counterparty (e.g. coupon).
12	Payment frequency	The dates on, or frequency with which, the agreement executed in relation to the Derivative to which the Reportable Transaction relates requires payments to be made.

**Table S2.1(4): Foreign exchange derivative data**

1. Item	2. Label	3. Derivative Transaction Information
1	Notional amount 1	Total amount of the first underlying currency or payout where a fixed payment is made at maturity based on certain conditions being met at expiry or during the life of the Derivative to which the Reportable Transaction relates.
2	Notional amount 2	Total amount of the second underlying currency.

1. Item	2. Label	3. Derivative Transaction Information
3	Currency 1	The notional currency payable by the Reporting Counterparty.
4	Currency 2	The notional currency payable by the Non-Reporting Counterparty.
5	Exchange rate	The rate of exchange of the currencies referred to in items 3 and 4.
6	Forward exchange rate	The forward exchange rate on the value date.

**Table S2.1(5): Interest rate derivative data**

1. Item	2. Label	3. Derivative Transaction Information
1	Notional amount for leg 1	The total notional amount, or total quantity in the unit of measure of leg 1 of the Derivative to which the Reportable Transaction relates, or payout where a fixed payment is made at maturity based on certain conditions being met at expiry or during the life of the Derivative.
2	Notional amount for leg 2	Total notional amount or total quantity in the unit of measure of leg 2 of the Derivative to which the Reportable Transaction relates.
3	Notional currency for leg 1	The currency of the total notional amount or payout identified under item 1.
4	Notional currency for leg 2	The currency of the total notional amount or payout identified under item 2.
5	Amount of upfront payment, if any	The amount of any upfront payment the Reporting Counterparty has made or received in relation to the Derivative to which the Reportable Transaction relates.
6	Payer (fixed rate)	An identifier of the counterparty that pays the fixed rate, using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>
7	Name of payer (fixed rate)	The legal name of the payer (fixed rate) identified under item 6.

1. Item	2. Label	3. Derivative Transaction Information
8	Payer (floating rate leg 1)	The identifier of the counterparty that pays the floating rate leg 1, using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>
9	Name of payer (floating rate leg 1)	The legal name of the payer (floating rate leg 1) identified under item 8.
10	Payer (floating rate leg 2)	The identifier of the counterparty that pays the floating rate leg 2, using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier, or if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty</li> </ul>
11	Name of payer (floating rate leg 2)	The legal name of the payer (floating rate leg 2) identified under item 10.
12	Direction	A notation to indicate whether the Reporting Counterparty is paying or receiving the fixed rate.
13	Fixed rate	A notation to indicate the fixed rate used.
14	Fixed rate day count fraction	The actual number of days in the relevant fixed rate payer calculation period.
15	Fixed leg payment frequency	For the fixed rate leg, the dates on, or frequency with which, the agreement executed in relation to the Derivative to which the Reportable Transaction relates requires payments to be made.
16	Floating rate payment frequency	For the floating rate leg, the dates on, or frequency with which, the agreement executed in relation to the Derivative to which the Reportable Transaction relates requires payments to be made.
17	Floating rate index name (leg 1)	For floating rate leg 1, the name of the rate used to determine the payment amount at predetermined intervals.
18	Floating rate index name (leg 2)	For floating rate leg 2, the name of the rate used to determine the payment amount at predetermined intervals.
19	Floating rate reset frequency	The dates on, or frequency with which, the interest rate is reset by reference to the rates identified under items 17 and 18.

## Part S2.2 Derivative Position Information

### S2.2.1 Derivative Position Information

The ***Derivative Position Information*** in relation to a Reportable Position is:

- (a) if the Reportable Position is in a commodity derivative that is not an electricity derivative, the information about the Reportable Position set out in column 3 of Table S2.2(1) and the additional information about the Reportable Position set out in column 3 of Table S2.2(2), to the extent that information is relevant to the Reportable Position;
- (b) if the Reportable Position is in a credit derivative or an equity derivative, the information about the Reportable Position set out in column 3 of Table S2.2(1) and the additional information about the Reportable Position set out in column 3 of Table S2.2(3), to the extent that information is relevant to the Reportable Position;
- (c) if the Reportable Position is in a foreign exchange derivative, the information about the Reportable Position set out in column 3 of Table S2.2(1) and the additional information about the Reportable Position set out in column 3 of Table S2.2(4), to the extent that information is relevant to the Reportable Position; or
- (d) if the Reportable Position is in an interest rate derivative, the information about the Reportable Position set out in column 3 of Table S2.2(1) and the additional information about the Reportable Position set out in column 3 of Table S2.2(5), to the extent that information is relevant to the Reportable Position.

Note: As at the date the Rules are made, the Prescribed Classes under the *Corporations (Derivatives) Determination 2013* are commodity derivatives that are not electricity derivatives, credit derivatives, equity derivatives, foreign exchange derivatives and interest rate derivatives.

**Table S2.2(1): Common data**

1. Item	2. Label	3. Derivative Position Information
1	Unique product identifier	The universal product identification code for the Derivative to which the Reportable Position relates, based on the taxonomy of the Derivative or, if no universal product identification code is available, a product identification code of the Derivative using an internationally accepted product taxonomy.
2	Contract type	The type of Derivative to which the Reportable Position relates, such as “swap”, “swaption”, “forward”, “option”, “basis swap”, “index swap” or “basket swap”, unless this information is contained in the unique product identifier referred to in item 1, in which case this field may be left blank or omitted.
3	Underlying	A unique identifier for the underlying to the Derivative to which the Reportable Position relates, or, if no unique identifier is available in the case of baskets or indices, a notation to indicate that the underlying is a basket or index.
4	Identifier of Reporting Counterparty	An identifier of the Reporting Counterparty, using: <ol style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or</li> </ol>

1. Item	2. Label	3. Derivative Position Information
		interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or  (b) in the case of an individual, a client code assigned by the Reporting Counterparty.
5	Name of Reporting Counterparty	The legal name of the Reporting Counterparty identified under item 4.
6	Identifier of Non-Reporting Counterparty	An identifier of the Non-Reporting Counterparty, using:  (a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or  (b) in the case of an individual, a client code assigned by the Reporting Counterparty.
7	Name of Non-Reporting Counterparty	The legal name of the Non-Reporting Counterparty identified under item 6.
8	Identifier of beneficiary	If the beneficiary of the rights and obligations arising from the Derivative to which the Reportable Position relates is not the Reporting Counterparty:  (a) an identifier of the beneficiary of the Reporting Counterparty, using:  (i) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or  (ii) in the case of an individual, a client code as assigned by the Reporting Counterparty; or  (b) where the Reportable Position was executed via a structure, such as a trust or managed investment scheme, representing a number of beneficiaries, an identifier of the structure (i.e. as the trust or managed investment scheme).
9	Name of beneficiary or structure	The legal name of the beneficiary or structure (if any) identified under item 8.
10	Identifier of person making report	If the person reporting the Reportable Position to the Derivative Trade Repository is not the Reporting Counterparty, an identifier of the person using:  (a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier

1. Item	2. Label	3. Derivative Position Information
		<p>or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</p> <p>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</p>
11	Name of person making report	The legal name of the person identified under item 10.
12	Domicile of Reporting Counterparty	The jurisdiction of incorporation or formation of the Reporting Counterparty.
13	Whether the Derivative has been centrally cleared	A notation to indicate whether the Derivative to which the Reportable Position relates has been centrally cleared.
14	Name of central clearing facility	The name of the central clearing facility where the Derivative to which the Reportable Position relates was cleared (if applicable).
15	Identifier of clearing member	<p>An identifier of the clearing member that cleared the Derivative to which the Reportable Position relates (if applicable), using:</p> <p>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</p> <p>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</p>
16	Name of clearing member	The legal name of the clearing member (if any) identified under item 15.
17	Whether the Derivative has been confirmed	A notation to indicate whether the terms of the Derivative to which the Reportable Position relates have been confirmed by both counterparties to the Derivative.
18	Execution venue	<p>If the Reportable Position:</p> <p>(a) was executed on a trading venue, an identifier code of the trading venue or, if no identifier code is available for the trading venue, the name of the trading venue; or</p> <p>(b) was not executed on a trading venue, a notation to indicate that there was no trading venue.</p>
19	Delivery type	A notation to indicate whether the Derivative to which the Reportable Position relates is physical (deliverable) or cash (non-deliverable) or a combination of both physical and cash.
20	Mark-to-market/mark-to-model/other value of Derivative	The valuation of the Derivative to which the Reportable Position relates, as calculated using the method identified under item 22.
21	Currency used for mark-to-market/mark-	The currency used for the valuation referred to in item 20.

1. Item	2. Label	3. Derivative Position Information
	to-model/other valuation	
22	Valuation type (mark-to-market/mark-to-model/other)	A notation to indicate whether the valuation referred to in item 20 was a mark-to-market or mark-to-model valuation, or a different form of valuation.
23	Counterparty side (buy/sell)	A notation to indicate whether the Reporting Counterparty is the buyer or seller of the Derivative to which the Reportable Position relates.
24	Basis	The day count for calculation of periodic payments under the Derivative to which the Reportable Position relates (e.g. A/365, quarterly, semi-annual) (if applicable).
25	Settlement rate or index	The index for calculation of settlement payments under the Derivative to which the Reportable Position relates (e.g. the Bank Bill Swap Reference Rate).
26	Expiry Conventions/Cut	Place of time zone and time of expiry of the Derivative to which the Reportable Position relates (e.g. 3 pm, Tokyo; 10 am, New York).
27	Collateralisation	A notation to indicate whether the Reportable Position is collateralised by one or both counterparties to the Reportable Position.
28	Collateral portfolio	If the Reportable Position is collateralised, a notation to indicate whether the collateralisation was performed on a Portfolio Basis.
29	Collateral portfolio code	If the Reportable Position is collateralised and collateral is reported on a Portfolio Basis, a unique code, determined by the Reporting Counterparty, to identify the portfolio.
30	Value of collateral	If the Reportable Position is collateralised: <ul style="list-style-type: none"> <li>(a) the value of the collateral posted by the Reporting Counterparty to the Non-Reporting counterparty; and</li> <li>(b) where collateral is posted by the Reporting Counterparty to the Non-Reporting Counterparty on a Portfolio Basis, the value of all collateral posted for the portfolio.</li> </ul>
31	Currency of collateral value	The currency of the collateral value identified under item 30.
32	Option type	If the Derivative to which the Reportable Position relates is an option, a notation to indicate whether the option is a call or a put.
33	Option expiration date	If the Derivative to which the Reportable Position relates is an option, the expiry date of the option.
34	Option premium	If the Derivative to which the Reportable Position relates is an option, the amount of the premium paid by the buyer to the seller.



1. Item	2. Label	3. Derivative Position Information
35	Option premium currency	If the Derivative to which the Reportable Position relates is an option, the currency used to calculate the option premium identified under item 34.
36	Option style	If the Derivative to which the Reportable Position relates is an option, a notation to indicate whether the option can be exercised on a fixed date ( "European", "Asian"), on a series of fixed dates ("Bermudan") or at any time during the life of the Derivative ("American").
37	Strike price (cap/floor rate)	If the Derivative to which the Reportable Position relates is an option, the strike price of the option.
38	Barrier type	If the Derivative to which the Reportable Position relates includes a barrier, the type of barrier in the Derivative ("European", "American", "Bermudan" or "other").
39	Barrier value	If the Derivative to which the Reportable Position relates includes a barrier or barriers, the rate or level of the barrier or barriers.

**Table S2.2(2): Commodity Derivative data**

1. Item	2. Label	3. Derivative Position Information
1	Notional amount	The total notional amount, or total quantity in the unit of measure of the commodity underlying the Derivative to which the Reportable Position relates, or payout where a fixed payment is made at maturity based on certain conditions being met at expiry or during the life of the Derivative to which the Reportable Position relates.
2	Notional currency	The currency of the total notional amount or payout (if applicable) identified under item 1.

**Table S2.2(3): Credit derivative and equity derivative data**

1. Item	2. Label	3. Information
1	Identifier of counterparty purchasing protection	The identifier of the counterparty purchasing protection, using: (a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or (b) in the case of an individual, a client code assigned by the Reporting Counterparty.
2	Name of counterparty purchasing protection	The legal name of the counterparty purchasing protection identified under item 1.

1. Item	2. Label	3. Information
3	Identifier of counterparty selling protection	The identifier of counterparty selling protection, using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>
4	Name of counterparty selling protection	The legal name of the counterparty selling protection identified under item 3.
5	Information identifying the reference entity	The identifier of the entity that is the subject of the protection being purchased and sold, using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>
6	Name of the reference entity	The legal name of the reference entity identified under item 5.
7	Notional amount	The total notional amount, or total quantity in the unit of measure of an instrument underlying the Derivative to which the Reportable Position relates, or payout where a fixed payment is made at maturity based on certain conditions being met at expiry or during the life of the Derivative to which the Reportable Position relates.
8	Notional currency	The currency of the notional amount identified under item 7.
9	Payment frequency	The dates on, or frequency with which, the agreement executed in relation to the Derivative to which the Reportable Position relates requires payments to be made.

**Table S2.2(4): Foreign Exchange Derivative data**

1. Item	2. Label	3. Derivative Position Information
1	Notional amount 1	Total amount of the first underlying currency or payout where a fixed payment is made at maturity based on certain conditions being met at expiry or during the life of the Derivative to which the Reportable Position relates.
2	Notional amount 2	Total amount of the second underlying currency.
3	Currency 1	The notional currency payable by the Reporting Counterparty.

1. Item	2. Label	3. Derivative Position Information
4	Currency 2	The notional currency payable by the Non-Reporting Counterparty.
5	Exchange rate	The rate of exchange of the currencies referred to in items 3 and 4.
6	Forward exchange rate	The forward exchange rate on the value date.

**Table S2.2(5): Interest rate derivative data**

1. Item	2. Label	3. Derivative Position Information
1	Notional amount for leg 1	The total notional amount, or total quantity in the unit of measure of leg 1 of the Derivative to which the Reportable Position relates, or payout where a fixed payment is made at maturity based on certain conditions being met at expiry or during the life of the Derivative.
2	Notional amount for leg 2	Total notional amount or total quantity in the unit of measure of leg 2 of the Derivative to which the Reportable Position relates.
3	Notional currency for leg 1	The currency of the total notional amount or payout identified under item 1.
4	Notional currency for leg 2	The currency of the total notional amount or payout identified under item 2.
5	Payer (fixed rate)	An identifier of the counterparty that pays the fixed rate, using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code);</li> <li>(b) or, in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>
6	Name of payer (fixed rate)	The legal name of the payer (fixed rate) identified under item 5.
7	Payer (floating rate leg 1)	The identifier of the counterparty that pays the floating rate leg 1, using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier or, if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty.</li> </ul>
8	Name of payer (floating rate leg 1)	The legal name of the payer (floating rate leg 1) identified under item 7.

1. Item	2. Label	3. Derivative Position Information
9	Payer (floating rate leg 2)	The identifier of the counterparty that pays the floating rate leg 2, using: <ul style="list-style-type: none"> <li>(a) in the case of an entity, a Legal Entity Identifier (LEI) or interim entity identifier, or if no LEI or interim entity identifier is available for the entity, a Designated Business Identifier or, if no Designated Business Identifier is available, a Business Identifier Code (BIC code); or</li> <li>(b) in the case of an individual, a client code assigned by the Reporting Counterparty</li> </ul>
10	Name of payer (floating rate leg 2)	The legal name of the payer (floating rate leg 2) identified under item 9.
11	Direction	A notation to indicate whether the Reporting Counterparty is paying or receiving the fixed rate.
12	Fixed rate	A notation to indicate the fixed rate used
13	Fixed rate day count fraction	The actual number of days in the relevant fixed rate payer calculation period.
14	Fixed leg payment frequency	For the fixed rate leg, the dates on, or frequency with which, the agreement executed in relation to the Derivative to which the Reportable Position relates requires payments to be made.
15	Floating rate payment frequency	For the floating rate leg, the dates on, or frequency with which, the agreement executed in relation to the Derivative to which the Reportable Position relates requires payments to be made.
16	Floating rate index name (leg 1)	For floating rate leg 1, the name of the rate used to determine the payment amount at predetermined intervals.
17	Floating rate index name (leg 2)	For floating rate leg 2, the name of the rate used to determine the payment amount at predetermined intervals.
18	Floating rate reset frequency	The dates on, or frequency with which, the interest rate is reset by reference to the rates identified under items 16 and 17.