

Submission Date

06/06/2023

ESMA_QA_1061

Status: Answer Published

Additional Information

Level 1 Regulation

Securities Financing Transactions Regulation (SFTR) Regulation (EU) 2015/2365- MDP

Topic

* SFTR Art. 4

Subject Matter

Reporting of the SFTs concluded by IORPs and pension funds

Question

Which are the entities that have the reporting responsibility under SFTR, for IORPs and for personal pension funds?

ESMA Answer

02-06-2023

Original language

Answer provided by the European Commission in accordance with article 16b(5) of the ESMA Regulation

The entities that have the reporting responsibilities under SFTR are the counterparties to the SFTs that they have concluded. Where a financial counterparty concludes an SFT with a non-financial counterparty which on its balance sheet dates does not exceed the limits of at least two of the three criteria laid down in Article 3(3) of Directive 2013/34/EU, the financial counterparty shall be responsible for reporting on behalf of both counterparties.

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