European Securities and Markets Authority

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Additional Information

Level 1 Regulation
Securitisation Regulation (EU) 2017/2402

Topic
Securitisation Disclosure Templates

Subject Matter
Transitional provisions

Question
Are there any transitional provisions in place for completing these disclosure templates?

ESMA Answer

15-11-2019

Original language

[ESMA 33-128-563 Securitisation Q&A, Q&A 5.1.2]

As further explained in section 2.1.2 of ESMA's CP on disclosure technical standards, the templates must be completed for securitisations that issue any securities from 01/01/2019 onwards ('new securitisations'), as well as securitisations that issued securities before 01/01/2019 and seek to obtain STS status ('legacy STS securitisations').

ABCP programmes that issue securities (i.e. commercial paper) from 01/01/2019, must also complete these templates as required in the RTS on disclosure, with the same considerations applying to ABCP programmes that have issued securities prior to 01/01/2019 but also seek to obtain STS status ('legacy ABCP programmes').