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26/02/2021

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Additional Information

Level 1 Regulation

Securitisation Regulation (EU) 2017/2402

Topic

Securitisation Disclosure Templates

Subject Matter

Annexes 12 and 13: Investor Reports - Principal and Interest Collections in The Period

Question

- (a) Should pre-paid principal be reported in IVSS16 also, or only scheduled?
- (b) Should IVSS16 include repurchased amounts?
- (c) Should IVSS16 and IVSS17 include principal and interest recoveries respectively?

ESMA Answer

26-02-2021

Original language

[ESMA 33-128-563 Securitisation Q&A, Q&A 5.14.10]

(a) Both scheduled and unscheduled (e.g. via prepayment) principal should be reported in this field.

(b) Yes.

(c) Yes.