

**Submission Date**

27/05/2019

# ESMA\_QA\_1433

Status: Answer Published

## **Additional Information**

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### **Level 1 Regulation**

Securitisation Regulation (EU) 2017/2402

### **Topic**

Securitisation Disclosure Templates

### **Subject Matter**

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

### **Question**

Should interest penalties be included?

## ESMA Answer

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27-05-2019

Original language

[ESMA 33-128-563 Securitisation Q&A, Q&A 5.14.11]

Any penalties that are treated as interest payments should be included in this field. Penalties that are treated as fees should not be included in this field.