

Question ID	2014_896
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
Article	N/A
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
Article/Paragraph	ANNEX II REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS
Date of submission	05/03/2014
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Disclose name of institution / entity	Yes
Name of institution / submitter	Parker James
Country of incorporation / residence	UK
Type of submitter	Individual
Subject matter	C 14.00 - DETAILED INFORMATION ON SECURITISATIONS (SEC DETAILS) - FIELD 020
Question	Field 020 - Identifier of the Securitisation. What should be reported here when the first eight characters of the ISIN are not common to all tranches of a securitisation? Secondly, different securitisations can have the same first eight characters, is this a problem?
Background on the question	The guidelines state that the first eight characters of the ISIN are common to all tranches of the securitisation. This is in fact not always the case e.g. Darrowby No. 1 plc A2 notes XS060705 & B notes XS060704. What do we therefore display in this field for this securitisation? There are multiple securitisations with the same initial 8 characters e.g. XS061523 applies to both Brass No. 1 plc and Silk Road 2011-1. Does this matter?
Final answer	

	<p>In column 020 "Identifier of the securitization (Code/Name)" of C 14.00 Template, the code should enable to distinguish between different securitizations. When the ISIN code is available, the characters of the ISIN code that are common to all tranches should be reported (even if the number of characters is lower or higher than 8).</p> <p>If different ISIN exist for one securitization then the code used for the legal registration or the name of which the securitization is known in the market should be reported.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_896

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