

ANNEX IV

REPORTING FOR CRYPTO-ASSET SERVICE PROVIDERS - INSTRUCTIONS

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PART I: GENERAL INSTRUCTIONS

I. Structure

1. This annex contains the instructions for the reporting of the templates for crypto-asset service providers.
2. Annex IV consists of two different sets of templates:
 - (a) Information on holders (S 06.00)
 - (b) Information on transactions (S 07.01 and S 07.02)
3. For each template, legal references are provided. Further detailed information regarding more general aspects of the reporting of each block of templates and instructions concerning specific positions are included in this part of the ITS.
4. The following general notation is followed in the instructions: {Template; Row; Column; z-axis}.

II. Scope of reporting

5. Crypto-asset service providers shall provide to the issuers the information specified in this annex, in accordance with Articles 1(2) and 3(2) of this Regulation. They shall share the information with the issuers of the asset-referenced tokens.
6. Crypto-asset service providers shall provide the two sets of templates in this annex to the respective issuers separately for each asset-referenced token following Article 22(3) of Regulation (EU) 2023/1114.

PART II: INFORMATION ON HOLDERS (S 06.00)

III. General remarks on Template S 06.00

7. Template S 06.00, following Article 22(3) of Regulation (EU) 2023/1114, contains necessary information on the holders for the issuers, for them to comply with the reporting requirements set out in this Regulation.
8. This template shall contain information as at the end of the reference date, in line with template S 01.00 ‘Number of holders – at reference date’ for issuers as presented in Annex I and II of this Regulation. The country of a holder shall be determined by the holders` location, which shall be based on:
 - (a) For natural persons, their habitual residence;
 - (b) For legal persons, the registered office address.

IV. Instructions concerning specific positions of Template S 06.00

Column	Legal references and instructions
0010	<p><u>Name</u></p> <p>The full name for natural persons and the official registered name for legal persons, including any references to the company type in accordance with the national company law, in accordance with the unique identifier provided of the holder in column 0020 of this template.</p>
0020	<p><u>Code</u></p> <p>The code as part of a row identifier must be unique for each reported entity. The code shall be unique and used consistently across the templates and across time. The code shall always have a value.</p> <p>The code of the holder, such as national identification number for natural persons or legal entity identifier (LEI) code for legal persons, or any other available applicable official identifier. If a LEI is available, this LEI shall be reported.</p> <p>In order to facilitate the data reconciliation process of the issuers, the following approach shall be considered when reporting the code. There are two lists consisting different types of codes, one for natural persons, and one for legal entities. Crypto-asset service providers shall report the first available type of code from the list specified in column 0030, starting from the 1st option on the list, then moving down one by one for the rest of the options, in case that type of identifier is not available of the holder.</p>
0030	<p><u>Type of code</u></p> <p><u>Types of codes of natural persons:</u></p> <ol style="list-style-type: none">1. National identification number

	<ol style="list-style-type: none"> 2. National tax number 3. Passport number 4. Other type of identification number <p><u>Types of codes of legal persons:</u></p> <ol style="list-style-type: none"> 1. Legal entity identifier (LEI) code 2. Official national registration number 3. Official registered tax number 4. Other type of identification number <p>The type of code shall always be reported.</p>
0040	<p><u>Retail/Non-retail</u></p> <p>Include Retail or Non-retail, based on the holder in scope.</p> <p>Retail shall be included in case the holder in scope qualifies as a retail holder.</p> <p>Non-retail shall be included otherwise.</p>
0050	<p><u>Country</u></p> <p>Include the name of the country of the holder in scope, in accordance with paragraph 8 of this annex.</p>

Row	Legal references and instructions
	Crypto-asset service providers shall allocate one row for each specific holder in scope.

z-axis	Legal references and instructions
Name or ID of the asset-referenced token	This template shall be reported separately for each asset-referenced token in scope. The official name or ID of the asset-referenced token shall be provided based on the published White paper of the asset-referenced token, in accordance with Article 6 of Regulation (EU) 2023/1114.

PART III: INFORMATION ON TRANSACTIONS (S 07.01 and S 07.02)

V. General remarks on Template S 07.01

9. Template S 07.01, following Article 22(3) of Regulation (EU) 2023/1114, contains necessary information on the transactions for the issuers, for them to comply with the reporting requirements set out in this Regulation.

10. This template provides information for the issuers for allocating transactions to the applicable rows in templates S 04.01 ‘Transactions per day – average’, S 04.02 ‘Transactions per day - average_EU’, and S 05.00 ‘Transactions per day that are associated to its uses as a means of exchange within a single currency area – average’ as presented in Annex I and Annex II of this Regulation. Crypto-asset service providers shall provide all information they possess related to the transactions in scope in this template, even if that is not complete and full for some transactions, as the goal is for the issuers to receive this template from all crypto-asset service providers in scope and reconcile all the data received with their own data sources, and be able to prepare one common dataset for the transactions with all the necessary information.

VI. Instructions concerning specific positions of Template S 07.01

Column	Legal references and instructions
0010	<u>Hash</u> The hash related to the transaction in scope, as applicable based on whether the transaction settled on or off-chain.
0020	<u>Distributed ledger address - originator</u> The distributed ledger address of the originator involved in the transaction in scope, as applicable based on whether the transaction settled on or off-chain, in accordance with Article 14 of Regulation (EU) 2023/1113.
0030	<u>Distributed ledger address – beneficiary</u> The distributed ledger address of the beneficiary involved in the transaction in scope, as applicable based on whether the transaction settled on or off-chain, in accordance with Article 14 of Regulation (EU) 2023/1113.
0040	<u>Crypto-asset account number - originator</u> The crypto-asset account number, as in Article 14(1) and 14(2) of Regulation (EU) 2023/1113, of the originator involved in the transaction in scope, as applicable based on whether the transaction settled on or off-chain, in accordance with Article 14 of Regulation (EU) 2023/1113.
0050	<u>Crypto-asset account number - beneficiary</u> The crypto-asset account number, as in Article 14(1) and 14(2) of Regulation (EU) 2023/1113, of the beneficiary involved in the transaction in scope, as applicable based on whether the transaction settled on or off-chain, in accordance with Article 14 of Regulation (EU) 2023/1113.
0060	<u>Value of the transaction</u> The value of the transaction, denominated in the actual asset-referenced token in scope for the template.
0070	<u>Date of the transaction</u>

	The exact date when the transaction got settled.
0080	<u>Country – originator</u> For the originator involved in the transaction in accordance with Article 14 of Regulation (EU) 2023/1113 the name of the country in accordance with paragraph 8 of this annex.
0090	<u>Country – beneficiary</u> For the beneficiary involved in the transaction in accordance with Article 14 of Regulation (EU) 2023/1113 the name of the country in accordance with paragraph 8 of this annex.
0100	<u>In scope for Article 22(1)(d)</u> Include `Yes`, in case based on the Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR] specifying the methodology to estimate the number and value of transactions associated to uses of asset-referenced tokens as a means of exchange the transaction should be in scope for template S 05.00 ‘Transactions per day that are associated to its uses as a means of exchange within a single currency area – average’ as presented in Annex I and Annex II of this Regulation. Include `No` otherwise.

Row	Legal references and instructions
Crypto-asset service providers shall allocate one row for each transaction in scope.	

z-axis	Legal references and instructions
Name or ID of the asset-referenced token	This template shall be reported separately for each asset-referenced token in scope. The z-axis determines the asset-referenced token in scope for the template. The official name or ID of the asset-referenced token shall be provided based on the published White paper of the asset-referenced token, in accordance with Article 6 of Regulation (EU) 2023/1114.

VII. General remarks on Template S 07.02

11. Crypto-asset service providers shall provide to the issuers the public distributed ledger addresses they use for making transfers on behalf of their clients. That is to make it easier for issuers to identify which transactions registered on the distributed ledger take place between non-custodial wallets, to provide more information to the issuers for reporting their templates as specified in Annex I and II of this Regulation, especially S 04.03 ‘Transactions and transfers per day

between non-custodial wallets – average’. Template S 07.02 ‘Distributed ledger addresses for making transfers on behalf of clients’ provides this information to the issuers.

VIII. Instructions concerning specific positions of Template S 07.02

Column	Legal references and instructions
0010	<p><u>Distributed ledger address</u></p> <p>The public distributed ledger addresses the crypto-asset service provider uses for making transfers on behalf of their clients.</p>

Row	Legal references and instructions
	Crypto-asset service providers shall allocate one row for each distributed ledger address in scope.

z-axis	Legal references and instructions
Name or ID of the asset-referenced token	This template shall be reported separately for each asset-referenced token in scope. The official name or ID of the asset-referenced token shall be provided based on the published White paper of the asset-referenced token, in accordance with Article 6 of Regulation (EU) 2023/1114.