ANNEX IV

**REPORTING FOR CRYPTO-ASSET SERVICE PROVIDERS - INSTRUCTIONS**

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## PART I: GENERAL INSTRUCTIONS

1. Structure
2. This annex contains the instructions for the reporting of the templates for crypto-asset service providers.
3. This annex refers to three different sets of templates:
   1. Information on holders (U 08.00)
   2. Information on transactions (U 09.01, U 09.02, U 09.03 and U 09.04)
   3. Information on token (U 10.00)
4. For each template, where applicable, 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 guidelines.
5. The following general notation is followed in the instructions: {Template; Row; Column; z-axis}.
6. Scope of reporting
7. Crypto-asset service providers should provide to the issuers the information specified in this annex. They should share the information with the issuers of e-money tokens referencing to an official currency of an EU Member state, with the exception of template U 09.04, where all issuers of asset-referenced tokens and e-money tokens should be in scope.
8. Crypto-asset service providers should submit the templates of this annex on a quarterly basis, with reference dates of 31 March, 30 June, 30 September and 31 December. Crypto-asset service providers should submit these templates by 21 April, 21 July, 21 October and 21 January respectively.
9. Without prejudice to paragraph 6, crypto-asset service providers should submit template U 10.00 to the issuers on a daily basis by close of business.
10. Crypto-asset service providers should provide the templates in this annex to the respective issuers separately for each token in scope, indicating to the issuer which token is the subject of the particular submission by indicating the identification code, reference or name of the token, where available based on the published White paper of the token in accordance with Article 6 of Regulation (EU) 2023/1114.

## PART II: INFORMATION ON HOLDERS (U 08.00)

1. General remarks on Template U 08.00
2. Template U 08.00 contains necessary information on the holders to be submitted to the issuers, for issuers to accurately calculate the number of holders for the issuers` template U 01.00 following Annex I and Annex II of these guidelines.
3. This template should contain information as at the end of the reference date, in line with template U 01.00 ‘Number of holders – at reference date’ to be submitted to the issuers as presented in Annex I and II of these guidelines. The country of a holder should be determined by the holders` location, which should be based on:
   1. For natural persons, their habitual residence;
   2. For legal persons, the registered office address.
4. Instructions concerning specific positions of Template U 08.00

|  |  |
| --- | --- |
| Column | Legal references and instructions |
| 0010 | Name  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. |
| 0020 | Code  The code as part of a row identifier must be unique for each reported entity. The code should be unique and used consistently across the templates and across time. The code should always have a value.  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 should be reported.  In order to facilitate the data reconciliation process of the issuers, the following approach should be considered when reporting the code. There are two lists consisting of different types of codes, one for natural persons, and one for legal entities. Crypto-asset service providers should 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. |
| 0030 | Type of code  Types of codes of natural persons:   1. National identification number 2. National tax number 3. Passport number 4. Other type of identification number   Types of codes of legal persons:   1. Legal entity identifier (LEI) code 2. Official national registration number 3. Official registered tax number 4. Other type of identification number   The type of code should always be reported. |
| 0040 | Retail/Non-retail  Include Retail or Non-retail, based on the holder in scope.  Retail should be included in case the holder in scope qualifies as a retail holder.  Non-retail should be included otherwise. |
| 0050 | Country  Include the name of the country of the holder in scope, in accordance with paragraph 8 of this annex. |

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

## PART III: INFORMATION ON TRANSACTIONS (U 09.01, U 09.02, U 09.03 and U 09.04)

1. General remarks on Template U 09.01
2. Template U 09.01 includes information on the total number and total aggregate value of transactions during the reporting period, presented separately for the countries in scope of the reporting.
3. The location of the originator and the beneficiary involved in the transactions should be based on the below, following the approach for defining the country of the holders in template U 01.00 ‘Number of holders – at reference date’:
   1. For natural persons, their habitual residence;
   2. For legal persons, the registered office address.
4. Those transactions should be in scope for this template, where at least one of the holders involved in the transaction is located within the EU. In addition, when the token in scope references an official currency of one of the Member States of the EU, transactions where both of the holders involved are located outside of the EU should be also included to the scope of reporting.
5. The value of the transactions should be determined following the valuation method defined in Article 4(3)of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR].
6. Template U 09.01 includes a breakdown for the transactions:
   1. of which made within the country;
   2. of which received transaction to the country;
   3. of which sent transaction from the country.
7. This template should be reported separately for each country in scope for the transactions with e-money token referencing to an official currency of an EU Member state. The country of a transaction should be determined by the location of the holders involved in the transaction, the location of the originator and the location of the beneficiary of the transaction.
8. Instructions concerning specific positions of Template U 09.01

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Transactions during reporting period - total  For the country determined by the z-axis, transactions where either the location of the originator or the location of the beneficiary is within that country. |
| 0020 | Of which made within the country  For the country determined by the z-axis, transactions where both the location of the originator and the location of the beneficiary is within that country. |
| 0030 | Of which received transaction to the country  For the country determined by the z-axis, transactions where the location of the originator is outside of that country and the location of the beneficiary is within that country. |
| 0040 | Of which sent transaction from the country  For the country determined by the z-axis, transactions where the location of the originator is within that country and the location of the beneficiary is outside of that country. |

|  |  |
| --- | --- |
| Column | Legal references and instructions |
| 0010 | Number  The total number of transactions in the reporting period. |
| 0020 | Amount  The total aggregate value of transactions in the reporting period. |

1. General remarks on Template U 09.02
2. Template U 09.02 is only different compared to U 09.01 by not having the z-axis determining the country in scope, but this template is for all the transactions in the EU, including inflow and outflow transactions.
3. Instructions concerning specific positions of Template U 09.02

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Transactions during reporting period - total  Transactions where either the location of the originator or the location of the beneficiary is within the EU. |
| 0020 | Of which made within the EU  Transactions where both the location of the originator and the location of the beneficiary is within the EU. |
| 0030 | Of which received transaction to the EU  Transactions where the location of the originator is outside of the EU and the location of the beneficiary is within the EU. |
| 0040 | Of which sent transaction from the EU  Transactions where the location of the originator is within the EU and the location of the beneficiary is outside of the EU. |

|  |  |
| --- | --- |
| Column | Legal references and instructions |
| 0010 | Number  The total number of transactions in the reporting period. |
| 0020 | Amount  The total aggregate value of transactions in the reporting period. |

1. General remarks on Template U 09.03
2. Crypto-asset service providers should provide to issuers of e-money token referencing to an official currency of an EU Member state the public distributed ledger addresses they use for making transfers on behalf of their clients. That is to make it easier for issuers to identity 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 Annexes I and II of these guidelines, especially U 04.03 ‘Transactions and transfers per day between non-custodial wallets – average’.
3. Instructions concerning specific positions of Template U 09.03

|  |  |
| --- | --- |
| Column | Legal references and instructions |
| 0010 | Distributed ledger address  The public distributed ledger addresses the crypto-asset service provider uses for making transfers on behalf of their clients, related to the token in scope for the reporting templates. |

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

1. General remarks on Template U 09.04
2. Template U 09.04 includes information on the total number and total aggregate value of transactions during the reporting period, that are associated to its uses as a means of exchange and either considered as inflow to or outflow from the EU. This information provided to the issuers will be relevant for the significance assessment following Article 43(1)(e) and as further specified in Article 2(1)(b) of Commission Delegated Regulation (EU) 2024/1506[[1]](#footnote-1)*.*
3. This template should follow the requirements, methodology and scope set out by Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR], with the exceptions of the following specifications:
   1. For this template the tokens in scope should be all asset-reference tokens and e-money tokens, including e-money tokens referencing to an official currency of an EU Member state.
   2. For this template either the payee or the payer of the transaction is located within the EU. When the payer is the one located in the EU, those transactions to be taken into account for row 0020 Outflow from the EU. When the payee is the one located in the EU, those transactions to be taken into account for row 0010 Inflow from the EU.
   3. For this template no single currency area breakdown required.
   4. For this template the total number and total aggregate value of transactions during the reporting period should be calculated, not the average values.
4. Instructions concerning specific positions of Template U 09.04

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Inflow to the EU  Those transactions where the payee of the transaction is located in the EU and the payer of the transaction is located outside of the EU. |
| 0020 | Outflow from the EU  Those transactions where the payer of the transaction is located in the EU and the payee of the transaction is located outside of the EU. |

|  |  |
| --- | --- |
| Column | Legal references and instructions |
| 0010 | Number  The total number of transactions in the reporting period. |
| 0020 | Amount  The total aggregate value of transactions in the reporting period. |

## PART IV: INFORMATION ON TOKEN (U 10.00)

1. General remarks on Template U 10.00
2. Template U 10.00 includes information on the number and amount of the token in scope for the reporting templates, that are held by the crypto-asset service provider, and within that to specify the number and amount of those tokens held by EU customers of the crypto-asset service provider. This information to be shared with the issuer, in order for the issuer to accurately calculate its reserve of assets, especially in case the respective token is issued on an international scale outside of the EU as well.
3. Instructions concerning specific positions of Template U 10.00

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Token held by CASP  Those tokens that are held by the crypto-asset service provider. |
| 0020 | of which held via EU customers of the CASP  Those tokens held by the crypto-asset service provider, which are held by EU customers of the crypto-asset service provider. |

|  |  |
| --- | --- |
| Column | Legal references and instructions |
| 0010 | Number  The number of tokens in scope. |
| 0020 | Amount  The amount of the tokens in scope.  The value of the tokens should be determined following the valuation method defined in Article 4(3) of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR]. |

1. Commission Delegated Regulation (EU) 2024/1506 of 22 February 2024 supplementing Regulation (EU) 2023/1114 of the European Parliament and of the Council by specifying certain criteria for classifying asset-referenced tokens and e-money tokens as significant (OJ L, 2024/1506, 30.5.2024,ELI: http://data.europa.eu/eli/reg\_del/2024/1506/oj) [↑](#footnote-ref-1)