

Jurisdiction	Counterparty Coverage		
	Basic: Companies, Banks, Central Bank and Securities Dealers	Extended: Insurance Companies, Hedge Funds and Mutual Funds	Additional Counterparties
Anguilla	✓	✓	Trust companies Partnerships
Australia	✓	✓	Building societies Superannuation trustees (pension funds) Credit unions
Austria	✓	✓	Pension funds
Bahamas	✓	✓	Government entities & general or limited partnerships
Bahrain	✓	✓	Pension funds (managed by Social Insurance Organization)
Barbados	✓	✓	Societies Pension funds
Belgium	✓	✓	Pension funds Fonds Commun de Placement (contractual undertakings for collective investment)
Bermuda	✓ <sup>1</sup>	✗ <sup>2</sup>	Segregated accounts company
Brazil	✓	✓	Pension funds
British Virgin Islands	✓	✓ <sup>3</sup>	Government bodies Partnerships
Canada	✓	✓	Partnerships Various pension entities Pension plan master trusts
Cayman Islands	✓	✓	Pension funds Partnerships Various pension entities
China	✓	✓	Trust companies Finance companies Financial leasing companies Automotive finance companies China Investment Corporation National Council of Social Security Fund (pension fund) The State Administration of Foreign Exchange (SAFE)
Croatia	✓	✓	Pension funds Mortgage credit institutions
Curaçao and Sint Maarten	✓	✓	Investment funds in the form of an investment company

<sup>1</sup> excluding the Central Banks<sup>2</sup> excluding hedge funds and mutual funds<sup>3</sup> excluding insurance companies

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Cyprus	✓	✓	Pension funds
Czech Republic	✓	✓	Pension funds Insurance companies Other qualifying entity types by reference to the Financial Securities Act
Denmark	✓	✓	Pension funds Mortgage credit institutions
England	✓	✓	Partnerships Friendly Societies Administering Authorities Board of the Pension Protection Fund Authorised Contract Schemes Charitable Companies Corporate Trustees of a Charitable Trust Pension CIF Trustees Building societies LLPs Royal charter corporations Recognised central counterparties The DMO
Estonia	✓		Pension funds
Finland	✓	✓	Partnerships State of Finland Government entities pension insurance companies Pension funds Pension foundations Nordic Investment Bank Keva
France	✓	✓	Financing companies
Germany	✓	✓	ECB Various German Landesbanken Pension funds
Greece	✓	✓	Public law entities
Guernsey	✓	✓	Investment funds Hedge funds in the form of a company
Hong Kong	✓	✓	Trustees of a trust Pension funds Monetary Authority of Hong Kong

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Hungary	✓	✓	Pension funds
India	✓	✓	Statutory corporations Government companies Government banks Government insurance companies Life Insurance Corporation of India
Indonesia	✓	✓	Financial services institutions including companies conducting activities in the sectors of capital market Pension funds Financing Pawnshops Guarantee institutions Export financing institution Secondary mortgage facility companies Institutions managing mandatory public funds Financial services institutions supervised by the Financial Services Authority Indonesia Investment Authority (or Indonesia Sovereign Wealth Fund)
Ireland	✓	✓	Trustees & partnerships
Israel	✓	✓	Pension funds
Italy	✓	✓	✗
Japan	✓	✓	Government Local government Labour credit association partnerships Investment business limited partnerships Investment corporations Investment trusts (including pension funds)
Jersey	✓	✓	Investment funds Hedge funds in the form of a company
Latvia	✓	✓	Pension funds
Liechtenstein	✓	✓	Public authorities Pension funds Partnerships & unincorporated firms
Lithuania	✓	✓	Pension funds
Luxembourg	✓	✓	Securitisation companies CSSF pension funds AIFs Reinsurance undertakings SICAR UCITS
Malaysia	✓	✓	Pension funds Funds in the form of a unit trust scheme
Malta	✓	✓	Retirement schemes Retirement funds

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Mauritius	✓	✓	Partnerships Pension funds Trustee companies Protected cell companies
Mexico	✓	✓ <sup>4</sup>	Pension funds
Netherlands	✓	✓	UCITS
New Zealand	✓	✓	Pension funds Guardians of New Zealand Superannuation
Norway	✓	✓	UCITS Partnerships Pension undertakings
Oman	✓	✓ <sup>5</sup>	Oman Investment Authority
Philippines	✓	✓	Pension funds or retirement plans maintained by the Government Asian Development Bank & quasi-banks
Poland	✓	✓	Pension funds & central counterparties acting on their own account within the category of companies
Portugal	✓	✓	Pension funds
Qatar	✓	✓	Government Authority for Retirement and Pensions for Retirement Pensions Qatar Investment Authority Public utilities
Romania	✓	✓	✗
Scotland	✓ <sup>6</sup>	✓	Partnerships Limited partnerships Limited liability partnerships & trustees of occupational pension schemes Building societies Corporate trustees of authorised unit trust schemes Open-ended investment companies
Singapore	✓	✓	Partnerships Unit trusts Singapore governmental bodies Pension funds Temasek Holdings (Private) Ltd GIC Private Limited within the category of companies

<sup>4</sup> excluding hedge funds<sup>5</sup> excluding hedge funds<sup>6</sup> excluding central bank (i.e. Bank of England)

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Slovakia	✓	✓	Pension funds
South Africa	✓	✓	Pension funds Government Employees Pension Fund (GEPPF)
South Korea	✓	✓ <sup>7</sup>	National Pension Service Korean Investment Corporation acting as investment manager the funds covered by the 2021 opinion for South Korean collective investment vehicles formed in trust
Spain	✓	✓	Pension funds Exchanges Settlement systems & central clearing counterparties
Sweden	✓	✓	National Swedish Pension Funds Collective Agreement Foundations
Switzerland	✓	✓	Partnerships Zürcher / Basler / Berner Kantonalbank Banque Cantonale de Genève / Vaudoise Financial group parent companies Significant financial group companies Significant insurance group companies
Taiwan	✓	✓	Government Pension Fund Chunghwa Post National Stabilisation Fund
Thailand	✓	✓	Registered partnerships Government pension funds
Turkey	✓	✓	Pension funds Publicly traded companies Statutory corporations State-owned entities & merchants
United Arab Emirates	✓	✓	General Pensions Social Security Authority Abu Dhabi Retirement Pensions & Benefit Fund Entities organised in the Dubai International Financial Centre Abu Dhabi Global Market Abu Dhabi Investment Authority
USA	✓	✓ <sup>8</sup>	

<sup>7</sup> the funds covered by the 2022 opinion for South Korea collective investment vehicles formed in trust

<sup>8</sup> excluding insurance companies investment vehicles formed in trust