



Book III - Service providers

Title II - Other service providers

Chapter I - Custody account-keepers

Section unique - Provisions relating to custody account-keeping - terms of reference for the custody account-keeper

Sub-section 4 - Professional obligations of the issuer entities considered in their capacity as custody account-keepers and provisions relating to the administration of registered financial securities

Paragraph 1 - General provisions

General regulation of the AMF

Article 322-51 into force since 19 April 2013

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Article 322-51

The issuer entities shall maintain specific accounting records for each of the financial securities which they issued.

This accounting system shall distinctly record the pure registered financial securities and the administered registered financial securities mentioned in Article 322-2.

A chronologically-completed general journal shall retrace all the operations concerning each of the financial securities issued.

A general account, "Issue of registered financial securities", opened for each financial security shall register, on the debit side, all the financial securities registered at the issuer.

Its credit counterpart shall appear in the individual accounts of the pure registered holders, on the one hand, and administered

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registered holders, on the other hand, as well as in the various registered financial security accounts in the process of allocation.

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