



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 5 - Provisions relating to the keeping of securities accounts within the framework of an employee savings scheme

Paragraph 5 - The accounting procedures

General regulation of the AMF

Article 322-87 into force since 19 April 2013

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Article 322-87

By derogation from the stipulations of Article 322-19, the custody account-keeper for financial securities acquired within the framework of an employee saving scheme may decide not to keep the accounts of the beneficiaries in accordance with the principle of double entry bookkeeping, on condition that it has a specific audit procedure which offers equivalent security.

📌 Version into force since 19 April 2013