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DES MARCHÉS FINANCIERS

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 2 - Professional obligations of the keepers of securities accounts other than the issuing entities

Paragraph 3 - Resources and procedures of the custody account-keeper

Sub-paragraph 3 - Accounting procedures

General regulation of the AMF

Article 322-19 into force since 21 December 2013

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Article 322-19

The custody account-keeper shall describe its accounting organisation in an appropriate document.

It shall maintain its securities account records in accordance with the rules of double entry accounting.

The nomenclature of the accounts and their rules for operation shall be fixed by an instruction from the AMF. The purpose of this nomenclature is in particular, for the purposes of audit, to classify the financial securities in collective investment schemes in separate categories from those of the other clients and those belonging to the custody account-keeper.

↘ **Version into force since 21 December 2013**

Source : AMF website / Article 322-19 into force since 21/12/2013 with notes / This translation is for information purposes only

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