Commission Implementing Regulation (EU) 2016/1702 of 18 August 2016 amending Implementing Regulation (EU) No 680/2014 as regards templates and instructions (Text with EEA relevance)

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1702

of 18 August 2016

amending Implementing Regulation (EU) No 680/2014 as regards templates and instructions

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012[(1)] and in particular the fourth subparagraph of Article 99(5), the fourth subparagraph of Article 99(6), the third subparagraph of Article 101(4) and the third subparagraph of Article 394(4) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) No 680/2014[(2)] lays down the requirements according to which institutions are required to report information relevant to their compliance with Regulation (EU) No 575/2013. Given that the regulatory framework established by Regulation (EU) No 575/2013 is gradually being supplemented and amended in its non-essential elements by the adoption of regulatory technical standards, Implementing Regulation (EU) No 680/2014 needs to be updated accordingly to reflect those rules.

(2) In order to ensure a correct and uniform application of the requirements laid down in Implementing Regulation (EU) No 680/2014, further precision should be provided with regard to the templates and instructions including definitions used for the purposes of institutions' supervisory reporting. Implementing Regulation (EU) No 680/2014 should also be updated to correct typos, erroneous references and formatting inconsistencies which were discovered in the course of the application of that Regulation. Therefore, for reasons of legal clarity, it is appropriate to replace several templates of Annexes I, III and IV and to amend some of the instructions laid down in Annexes II, V, VII and IX.

(3) To provide institutions and competent authorities with adequate time to implement the amendments set out in this Regulation, it should apply from 1 December 2016.

(4) This Regulation is based on the draft implementing technical standards submitted by the European Banking Authority (EBA) to the Commission.

(5) Given that the necessary amendments to Implementing Regulation (EU) No 680/2014 do not involve significant changes in substantive terms, in accordance with the

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2016/1702. (See end of Document for details)*

second subparagraph of Article 15(1) of Regulation (EU) No 1093/2010 of the European Parliament and of the Council[(3)], the EBA has not conducted any open public consultation, considering that it would be disproportionate in relation to the scope and impact of the draft implementing technical standards concerned.

(6) Implementing Regulation (EU) No 680/2014 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) No 680/2014 is amended as follows:

(1) the index and template numbers 2, 4, 7, 9.1, 9.2, 9.3, 9.4, 18 and 21 of Annex I to Implementing Regulation (EU) No 680/2014 are replaced by the index and templates set out in Annex I to this Regulation;

(2) Annex II to Implementing Regulation (EU) No 680/2014 is replaced by the text set out in Annex II to this Regulation;

(3) template numbers 1.2, 2, 8, 14, 16, 17, 18, 19, 20, 30, 31, 41, 43 and 45 of Annex III to Implementing Regulation (EU) No 680/2014 are replaced by the templates set out in Annex III to this Regulation;

(4) Annex IV to Implementing Regulation (EU) No 680/2014 is replaced by the text set out in Annex IV to this Regulation;

(5) Annex V to Implementing Regulation (EU) No 680/2014 is replaced by the text set out in Annex V to this Regulation;

(6) Annex VII to Implementing Regulation (EU) No 680/2014 is replaced by the text set out in Annex VI to this Regulation;

(7) Annex IX to Implementing Regulation (EU) No 680/2014 is replaced by the text set out in Annex VII to this Regulation.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 December 2016 with the first reporting reference date being 31 December 2016.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 August 2016.

For the Commission

The President

Jean-Claude JUNCKER

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2016/1702. (See end of Document for details)*

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ANNEX I

REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS

COREP TEMPLATES			
Template number	Template code	Name of the template /group of templates	Short name
		CAPITAL ADEQUACY	**CA**
1	C 01.00	OWN FUNDS	CA1
2	C 02.00	OWN FUNDS REQUIREMENTS	CA2
3	C 03.00	CAPITAL RATIOS	CA3
4	C 04.00	MEMORANDUM ITEMS:	CA4
		TRANSITIONAL PROVISIONS	**CA5**
5.1	C 05.01	*TRANSITIONAL PROVISIONS*	CA5.1
5.2	C 05.02	*GRANDFATHERED INSTRUMENTS: INSTRUMENTS NOT CONSTITUING STATE AID*	CA5.2
		GROUP SOLVENCY	**GS**
6.1	C 06.01	GROUP SOLVENCY: INFORMATION ON AFFILIATES - TOTAL	GS Total
6.2	C 06.02	GROUP SOLVENCY: INFORMATION ON AFFILIATES	GS
		CREDIT RISK	**CR**
7	C 07.00	CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: STANDARDISED APPROACH	CR SA

		TO CAPITAL REQUIREMENTS	
		CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: IRB APPROACH TO CAPITAL REQUIREMENTS	CR IRB
8.1	C 08.01	*CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: IRB APPROACH TO CAPITAL REQUIREMENTS*	CR IRB 1
8.2	C 08.02	*CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: IRB APPROACH TO CAPITAL REQUIREMENTS (Breakdown by obligor grades or pools)*	CR IRB 2
		GEOGRAPHICAL BREAKDOWN	CR GB
9.1	C 09.01	*Table 9.1 - Geographical breakdown of exposures by residence of the obligor (SA exposures)*	CR GB 1
9.2	C 09.02	*Table 9.2 - Geographical breakdown of exposures by residence of the obligor (IRB exposures)*	CR GB 2
9.4	C 09.04	*Table 9.4 - Breakdown of credit exposures relevant for the calculation of the countercyclical buffer by country and*	CCB