Commission Implementing Regulation (EU) 2015/1278 of 9 July 2015 amending Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions as regards instructions, templates and definitions (Text with EEA relevance)

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1278

of 9 July 2015

amending Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions as regards instructions, templates and definitions

(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 26 June 2013 of the European Parliament and of the Council 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), the third subparagraph of Article 394(4), the fourth subparagraph of Article 415(3) and the third subparagraph of Article 430(2) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) No 680/2014[(2)] specifies 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, then Implementing Regulation (EU) No 680/2014 needs to be updated accordingly to reflect those rules; to provide further precision in the instructions and definitions used for the purposes of institutions' supervisory reporting.

(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 to the templates, instructions and definitions used for the purposes of supervisory reporting. 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, IX and XVII.

(3) To provide institutions and competent authorities with adequate time to implement the amendments set out in this Regulation, it should apply from 1 June 2015.

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

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/1278. (See end of Document for details)*

(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 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 be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

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

1. The templates numbered 1, 4, 6.2, 7, 8.1, 9.1, 9.2, 9.3, 17, 21 and 22 of Annex I are replaced by the respectively numbered templates set out in Annex I to this Regulation.

2. Annex II is replaced by the text set out in Annex II to this Regulation.

3. The templates numbered 1.3, 16, 20 and 46 of Annex III are replaced by the respectively numbered templates set out in Annex III to this Regulation.

4. The templates numbered 1.3, 16, 20 and 46 of Annex IV are replaced by the respectively numbered templates set out in Annex IV to this Regulation.

5. Annex V is replaced by the text set out in Annex V to this Regulation.

6. Annex IX is replaced by the text set out in Annex VI to this Regulation.

7. Annex XVII 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 June 2015.

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

Done at Brussels, 9 July 2015.

For the Commission

The President

Jean-Claude JUNCKER

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/1278. (See end of Document for details)*

ANNEX I

C 01.00 — OWN FUNDS (CA1)

Rows	ID	Item	Amount
010	**1**	**OWN FUNDS**	
015	**1.1**	**TIER 1 CAPITAL**	
020	**1.1.1**	**COMMON EQUITY TIER 1 CAPITAL**	
030	**1.1.1.1**	**Capital instruments eligible as CET1 Capital**	
040	1.1.1.1.1	Paid up capital instruments	
045	1.1.1.1.1*	*Of which: Capital instruments subscribed by public authorities in emergency situations*	
050	1.1.1.1.2*	Memorandum item: Capital instruments not eligible	
060	1.1.1.1.3	Share premium	
070	1.1.1.1.4	(-) Own CET1 instruments	
080	1.1.1.1.4.1	(-) Direct holdings of CET1 instruments	
090	1.1.1.1.4.2	(-) Indirect holdings of CET1 instruments	
091	1.1.1.1.4.3	(-) Synthetic holdings of CET1 instruments	
092	1.1.1.1.5	(-) Actual or contingent obligations to purchase own CET1 instruments	
130	**1.1.1.2**	**Retained earnings**	
140	1.1.1.2.1	Previous years retained earnings	
150	1.1.1.2.2	Profit or loss eligible	

160	1.1.1.2.2.1	Profit or loss attributable to owners of the parent	
170	1.1.1.2.2.2	(-) Part of interim or year-end profit not eligible	
180	**1.1.1.3**	**Accumulated other comprehensive income**	
200	**1.1.1.4**	**Other reserves**	
210	**1.1.1.5**	**Funds for general banking risk**	
220	**1.1.1.6**	**Transitional adjustments due to grandfathered CET1 Capital instruments**	
230	**1.1.1.7**	**Minority interest given recognition in CET1 capital**	
240	**1.1.1.8**	**Transitional adjustments due to additional minority interests**	
250	**1.1.1.9**	**Adjustments to CET1 due to prudential filters**	
260	1.1.1.9.1	(-) Increases in equity resulting from securitised assets	
270	1.1.1.9.2	Cash flow hedge reserve	
280	1.1.1.9.3	Cumulative gains and losses due to changes in own credit risk on fair valued liabilities	
285	1.1.1.9.4	Fair value gains and losses arising from the institution's own credit risk related to derivative liabilities	
290	1.1.1.9.5	(-) Value adjustments due to the requirements for prudent valuation	

300	**1.1.1.10**	**(-) Goodwill**	
310	1.1.1.10.1	(-) Goodwill accounted for as intangible asset	
320	1.1.1.10.2	(-) Goodwill included in the valuation of significant investments	
330	1.1.1.10.3	Deferred tax liabilities associated to goodwill	
340	**1.1.1.11**	**(-) Other intangible assets**	
350	1.1.1.11.1	(-) Other intangible assets before deduction of deferred tax liabilities	
360	1.1.1.11.2	Deferred tax liabilities associated to other intangible assets	
370	**1.1.1.12**	**(-) Deferred tax assets that rely on future profitability and do not arise from temporary differences net of associated tax liabilities**	
380	**1.1.1.13**	**(-) IRB shortfall of credit risk adjustments to expected losses**	
390	**1.1.1.14**	**(-) Defined benefit pension fund assets**	
400	1.1.1.14.1	(-) Defined benefit pension fund assets	
410	1.1.1.14.2	Deferred tax liabilities associated to defined benefit pension fund assets	
420	1.1.1.14.3	Defined benefit pension fund assets which the institution has an unrestricted ability to use	