



**Single
Rulebook
Q&A**

Question ID	2021_5743
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Leverage ratio
Article	99
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
Article/Paragraph	Annexes 10 and 11
Date of submission	17/02/2021
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Disclose name of institution / entity	Yes
Name of institution / submitter	Wolters Kluwers Financial Services Ltd
Country of incorporation / residence	Netherlands
Type of submitter	Other
Subject matter	Public development credit institution - reporting in Rows 0262, 0263, 0264 of C 47
Question	The instructions for rows 0262, 0263, 0264 of the C 47 template (DPM 3.0) refer to same Articles 429a(1)(d), 429a(2) and 429a(3) of the CRR. Further, the guidelines about public development credit institutions referred to in

	CRR article 429a(2) are the same, and instructions for the rows 0262, 0263 and 0264 of C 47 are similar. How to distinguish the exposures in these 3 rows?
Background on the question	As per ITS and CRR, public development credit institutions for the purpose of Article 429a can be (1) credit institutions fulfilling all the conditions listed in the first subparagraph of Article 429a(2), or (2) autonomous units of an institution treated and approved according to the last paragraph of Article 429a(2). In view of the type of public development credit institutions, how to report the exposures in rows 0262, 0263, 0264?
EBA answer	<p>Following Regulation (EU) 2019/876 amending Regulation (EU) No 575/2013 (CRR), additional rows have been included in COREP template C 47.00 with the purpose of reporting information related to promotional loans subject to exemptions under Article 429a.</p> <p>In particular, rows 0262, 0263, 0264 all refer to the reporting needs of both public development credit institutions (defined as credit institutions fulfilling all the conditions listed in the first subparagraph of Article 429a(2)) and autonomous units of an institution treated and approved according to the last paragraph of Article 429a(2).</p> <p>Instead, what differentiates rows 0262, 0263 and 0264 is the type of public sector investments and promotional loans to be reported, following the definition in Article 429a(3).</p> <p>Article 429a(3) distinguishes between three types of promotional loans: (i) loans granted by a public development credit institution - to be reported in row 0262; (ii) by an entity directly set up by the central government, regional government or local authority of a Member State - to be reported in row 0263 and (iii) by an entity set up through an intermediate credit institution on a non-competitive, not-for-profit basis, in order to promote the public policy objectives of the central government, regional government or local authority in a Member State - to be reported in row 0264.</p>
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