

Single Rulebook Q&A

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Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Leverage ratio
Article	430
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) 2021/451 - ITS on supervisory reporting of institutions
Article/Paragraph	430
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Disclose name of institution / entity	Yes
Name of institution / submitter	Central Bank of Ireland
Country of incorporation / residence	Ireland
Type of submitter	Competent authority
Subject matter	Reporting of Securitisation Exposures in Template C43.00
Question	<p>Since the introduction of the new prudential requirements for securitisation exposures under Regulation 2017 2401, there is only one reporting template used for securitisation exposures as a result of the Basel III changes i.e. all securitisation exposures are now reported in a single COREP template C13.01 and there is no split between IRB and SA securitisation exposures. However, for reporting the breakdown of the components of the Leverage Ratio exposure measure in template C43.00, there is still a split required between the SA and IRB securitisation exposures and RWEAs in row 0300, columns 0010-0040.</p> <p>Pending future amendments to template C43.00, can we confirm if banks should now exclusively use the SA columns 0010 and 0030 of C43.00 to report all their securitisation exposures or should the split between SA and IRB exposures be retained?</p>

<p>Background on the question</p>	<p>In light of the new prudential requirements for securitisation exposures under Regulation 2017 2401 and the single reporting template C13.01, banks have asked for clarification on how to report their securitisation exposures in the Leverage Ratio template C43.00, which collects information on the components of the Leverage Ratio exposure measure. The current version of template C43.00 which was originally released in 2014 still has separate columns for distinguishing between SA and IRB securitisation exposures so it is technically out of date. The logical solution would be for banks to report all their securitisation exposures/RWAs in the SA columns 0010 and 0030 of C43.00, as the “SEC-ERBA” approach is not an internal models based approach in the CRR and relies on external ratings.</p>
<p>Final answer</p>	<p>Row 0300 of template C43.00 of Annex X of Regulation (EU) 451/2021 (ITS on Reporting) collects information on securitisation positions. Pending future adjustments to template C43.00, securitisation positions under IRB (i.e., SEC-IRBA) and SA (i.e., SEC-SA) should be reported in row 0300.</p> <p>For the time being securitisation positions, which fall under SEC-ERBA shall also be reported in template C 43.00, row 0300 “Other exposures” under the SA exposure columns 0010 and 0030 of template C43.00.</p>
<p>Link</p>	<p>https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_6034</p>

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