

Question ID	2013_113
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
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	Annex V, Part 2, paragraph 107
Date of submission	01/08/2013
Published as Final Q&A	14/02/2014
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	FINREP: thresholds applicable to F20.1 - 20.7 (geographical breakdown)
Question	How to interpret the threshold for FINREP templates 20.1 till 20.7: - link in article 5a(4) to COREP table 4 seems not correct; - is the threshold domestic/non domestic applicable for all templates 20.x? - if the threshold is per table: what with annexes 20.4 - 20.7? is the threshold applicable per country of the counterparty?
Background on the question	The instructions for application of the threshold is not clear
EBA answer	<p>According to Annex V. Part 2. paragraph 107 of the <u>Regulation (EU) No 680/2014</u> <u>13 ITS on supervisory reporting of institutions (ITS)</u> Draft ITS on Supervisory reporting, the threshold for FINREP template F 20 (the template as a whole including F 20.01 to F 20.07) is defined in Article 5(a)(4) of the ITS, which is also the threshold used for COREP templates C 09.01 and C 09.02 (geographical breakdowns of exposures by residence of the obligor).</p> <p>If the threshold described in Article 5 (a) (4) of the Draft ITS is exceeded, the institution must report:</p>

- the breakdown between "domestic " and "non-domestic activities " in templates F 20.01 to 20.03 and
- information "country-by-country " in templates F 20.04 to 20.07

The threshold defined in Article 5(a)(4) of the ~~Draft~~ ITS is calculated using the rows 850 and 860 of COREP template C 04.00, which determine the total and the non-domestic original exposures of the reporting institution.

Under this approach, the reporting institutions shall only calculate one threshold in order to determine whether they should comply with the reporting obligations in COREP templates C 09.01 and C 09.02 and FINREP templates F 20.

**As of 1/8/2014 the content of this answer was modified to reflect the publication of the final ITS on supervisory reporting of institutions in the Official Journal of the European Union. As a result, the references to the ITS were updated and the disclaimer deleted. For reasons of transparency, revisions are highlighted in track changes.*

Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_113
-------------	---

European Banking Authority, 22/01/2022

www.eba.europa.eu