

# Single Rulebook Q&A

<b>Question ID</b>	2013_120
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - FINREP (incl. FB&NPE)
<b>Article</b>	99
<b>Paragraph</b>	-
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
<b>Article/Paragraph</b>	Annex III, F 01.03, r260
<b>Date of submission</b>	06/08/2013
<b>Published as Final Q&amp;A</b>	14/02/2014
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	The Danish Bankers Association
<b>Country of incorporation / residence</b>	Denmark
<b>Type of submitter</b>	Industry association
<b>Subject matter</b>	FINREP, interim dividends
<b>Question</b>	What amount should be reported on row 260 of template F1.3, the dividends distributed during the year or the proposed dividends for the financial year?
<b>Background on the question</b>	It is unclear what amount should be reported.
<b>EBA answer</b>	The amount to be reported in row 260 of template F 01.03 is the dividends distributed during the financial year and not the proposed dividends for the financial year.
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_120">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_120</a>

