

<b>Question ID</b>	2013_142
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - Other
<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>	Art. 2 paragraph 3, Art. 3 paragraph 3
<b>Date of submission</b>	08/08/2013
<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>	Czech National Bank
<b>Country of incorporation / residence</b>	Czech Republic
<b>Type of submitter</b>	Competent authority
<b>Subject matter</b>	Remittance dates in case of an accounting year-end which deviates from the calendar year
<b>Question</b>	Is our understanding that submission of "financial information" based on their accounting year-end which deviates from the calendar year is relevant to FINREP templates only, but not to wider financial and prudential information (incl. COREP, LE, LR, LCR...) as well, correct?
<b>Background on the question</b>	Article 2 Reporting reference dates 3. Where institutions are permitted by national laws to report their financial information based on their accounting year-end which deviates from the calendar year, reporting reference dates may be adjusted accordingly, so that reporting of financial information is done every three, six or twelve months from their accounting year-end, respectively. and Article 3 Reporting remittance dates 3. Where institutions report their financial information using adjusted reporting reference dates based on their accounting year-end as set out in Article 2 paragraph 3, the

	remittance dates may also be adjusted accordingly so that the same remittance period from the adjusted reporting reference date is maintained
<b>EBA answer</b>	<p>Article 2(3) of the <u>Regulation (EU) No 680/2014</u> <u>13 ITS on supervisory reporting of institutions (ITS)</u> <del>Draft ITS on Supervisory reporting</del> refers only to financial information. Therefore, the submission of the information required in the <del>Draft</del> ITS based on the entity 19s accounting year end, where it deviates from the calendar year, is relevant to FINREP only and not to wider prudential information (including COREP, LR, LE, LCR 26).</p> <p><i>*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.</i></p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_142">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_142</a>

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