

Single Rulebook Q&A

Question ID	2013_143
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
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 II, Paer 2, paragraph 80
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	COREP: 'residence of the obligor' for the purposes of the CRGB1 template for supranational organisations and multilateral development banks
Question	The guidelines for the CR GB 1 COREP template, Geographical breakdown of exposures by residence of the obligor, state that 'residence of the obligor' refers to the country of incorporation. However, how is this guideline to be applied in the case of exposures to either supranational organisations such as the EU (European Union) or multilateral development banks such as the EIB (European Investment Bank)?
Background on the question	The term 'country of incorporation' is not clear when applied to supranational organisations such as the EU or multilateral development banks such as the EIB.
EBA answer	In template C 09.01, exposures to supranational organisations shall not be assigned to the country of residence of the institution, but to the geographical area "other countries" irrespective of the exposure class where the exposure to supranational organisations is assigned. The geographical area "other countries" shall also be used to report exposures to the European Central Bank. This procedure is also applicable for C 09.02 and for FINREP templates F 20.01 to F 20.07.

	<p>Possible documents to identify supranational/international organisations are the lists provided in:</p> <ul style="list-style-type: none">• Part G of the "Guidelines for reporting the BIS international banking statistics" (http://www.bis.org/statistics/bankstatsguide.pdf).• Eurostat's "Balance of Payments Vademecum" (https://circabc.europa.eu/sd/a/b8ab79a7-ac47-4a3a-815e-e7c5c1eec0c3/BOP%20Vademecum%20January%202015.pdf).
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