

Single Rulebook Q&A

Question ID	2013_277
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
Article	415
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
Article/Paragraph	Annex XIII. C 51.00 & C 53.00
Date of submission	24/09/2013
Published as Final Q&A	30/04/2014
Disclose name of institution / entity	Yes
Name of institution / submitter	Association for Financial Markets in Europe
Country of incorporation / residence	Europe
Type of submitter	Industry association
Subject matter	Treatment of repos and reverse repos collateralised by commodities
Question	<p>The current guidance for Section 1.6 of the reporting template, Monies due from secured lending and capital market driven transactions as defined in Article 192, contains the following statement: 'Therefore, any transaction in which the institution has provided a collateralised loan in cash, such as reverse repurchase transactions as defined in Article 4(59) of Regulation (EU) No 575/2013, expiring within 30 days, shall be reported in this section'. The ITS guidance states that this section relates to rows 120-930, however we not believe that these rows contain categories that cover the treatment of repos and reverse repos collateralised by commodities stocks such as aluminium, nickel, carbon credits etc. Clarification is therefore needed on the reporting of such transactions.</p>
Background on the question	A field already exists within the Basel reporting template for the reporting of repo and reverse repo transactions that are collateralised by 'other'

	collateral such as commodities and commodities related transactions.
Final answer	<p>The next available version of the <u>Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions</u>ITS on Supervisory shall add a new row in Section 1.6 of C 53.00 template (Liquidity Reporting - Inflows) for the reporting for the monies due from secured lending and capital market driven transactions collateralised by assets other than those listed in rows 120-930.</p> <p>As long as the above mentioned amendment is not implemented, this type of transactions shall be reported in row 980 ("Other inflow").</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>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_277

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