

Question ID	2013_320
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
Article	90
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 III. F 17.00. C 110
Date of submission	03/10/2013
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	F 15 Amounts derecognised for capital purposes
Question	<p>We would please like to know in more detail than provided through legal references what information is required in F 15 col. 110 "Amounts derecognised for capital purposes". Should the column comprise the assets treated as securitisation positions that have been deducted from Common Equity Tier 1? In other words, is it referred to those assets that receive the above-mentioned treatment based on CRR articles 243(1.b) and 244(1.b), which allow deduction of the 1250% risk weighted securitisation positions? Thanks in advance.</p>
Background on the question	Not applicable.
Final answer	<p>As stated in FINREP instructions for template F 15.00 (paragraph 90 of Part 2 in Annex V of the Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutionsDraft ITS on Supervisory reporting), the column "Amounts derecognised for capital purposes" includes the carrying amount of the financial assets recognised for accounting purposes but derecognised for prudential purposes because the institution is treating them as securitisation positions for capital purposes in accordance with Article 109 of</p>

	<p>the CRR".</p> <p>This means that the column includes the carrying amount of the financial assets recognised for accounting purposes, but derecognised for prudential purposes that are treated as securitisation positions, since significant credit risk has been transferred according to Articles 243 and 244 of the Regulation (EU) No 575/2013 (CRR).</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_320

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