

<b>Question ID</b>	2013_330
<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>	2
<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 20.01 - F 20.03
<b>Date of submission</b>	04/10/2013
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<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	Swedish Bankers' Association
<b>Country of incorporation / residence</b>	Sweden
<b>Type of submitter</b>	Industry association
<b>Subject matter</b>	Interpretation of domestic
<b>Question</b>	A bank have the Parent company incorporated in Sweden with branches and subsidiaries abroad within and outside EC. Shall instructions in ITS Annex V §107 for template 20.1, 20.2 and 20.3 be interpreted: · Domestic activities= activities in the country of the Financial Group that submits the report = Sweden? · Domestic activities= activities in the countries of Members states = European Community?
<b>Background on the question</b>	A bank have the Parent company incorporated in Sweden with branches and subsidiaries abroad within and outside EC.
<b>Final answer</b>	For the purposes of reporting templates F 20.01 to F 20.03, "domestic " means the Member State where the reporting institution is located. Domestic activities are those related to assets and liabilities in the country of the parent entity of the group. In the case of branches, "domestic " is

	<p>equivalent to the jurisdiction of residence.</p> <p>For example, let's imagine a parent entity from country A, where it also has two subsidiaries. In addition to that, there is a branch in country B, a subsidiary in country C, which is a member of the EU, and a subsidiary in country D, which is outside the EU. In this case, country A is "domestic ". Therefore, the assets and liabilities of the branch in country B and of the subsidiaries in countries C and D cannot be accounted for as "domestic ".</p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_330">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_330</a>

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