

<b>Question ID</b>	2013_391
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - COREP (incl. IP Losses)
<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>	Annex II part II 3, CR GB 1 and CR GB 2 and CR GB 3
<b>Date of submission</b>	16/10/2013
<b>Published as Final Q&amp;A</b>	07/03/2014
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	Reporting of information with geographical breakdown
<b>Question</b>	Is there a threshold foreseen to report a country, or do we need to send the information for all the countries on which we have an exposure?
<b>Background on the question</b>	Difference of treatment between previous draft (CP 50 - ITS on reporting Annex II p. 94 ) and final draf
<b>Final answer</b>	<p>According to point 79 of Annex II the threshold written down in Article 5(1) lit a. subparagraph 4 of the <u>Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions (ITS)</u><del>Draft ITS on Supervisory reporting</del> is only applicable to templates C09.01 and C09.02. If the threshold is exceeded (taking into account the entry and exit criteria of Article 4 of the ITS), each country to which the institution is exposed has to be reported separately.</p> <p>According to point 84 of Annex II template C09.03 has to be reported for each country the institution is exposed to 13 the threshold written down in Article 5(1) lit a. subparagraph 4 of the ITS is not applicable.</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>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_391">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_391</a>

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