

Single Rulebook Q&A

Question ID	2013_393
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
Article	101 (4)
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 VII 3, C 15.00
Date of submission	16/10/2013
Published as Final Q&A	07/03/2014
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Geographical breakdown of CR IP Losses
Question	Is there a threshold foreseen to fill in the template by country? Or do we need to give the data by each country (even if it is not material)?
Background on the question	text is not clear
Final answer	<p>The <u>Regulation (EU) No 680/2014</u> 13 ITS on supervisory reporting of institutions Draft ITS on Supervisory reporting covers the reporting requirements of Article 101 of Regulation (EU) No. 575/2013 (CRR) and therefore does not foresee a threshold as proposed for the reporting of C 15.00 (CR IP Losses) by country. As pointed out in Annex VII points 3 and 4 of the Draft-ITS, the data required by Article 101(1) CRR covers each national property market to which an institution/group of institutions is exposed and shall be reported only by those institutions using immovable property for the purpose of Part Three, Title II of CRR. According to Article 101(2) sentence 3 CRR the data should be reported for each property market within the Union separately.</p> <p>However, it is not required to report every country separately. Based on the</p>

	<p>requirements of Article 101 of the CRR, the instructions of Annex VII, point 10 of the ITS clarify that the CR IP Losses reporting shall consist of one total template, one template for each national market in the Union in which the institution has an exposure and one template aggregating the data for all national markets outside the Union in which the institution has an exposure.</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>
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European Banking Authority, 17/05/2022
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