

Single Rulebook Q&A

Question ID	2013_396
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Leverage ratio
Article	430
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 XI 5 C 40.00 (r60;c70)
Date of submission	16/10/2013
Published as Final Q&A	22/08/2014
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Alternative treatment of the exposure measure: Notional amount
Question	How do we have to report the notional of derivatives, do we have to sum up all derivatives in absolute value?
Background on the question	For example for IRS, do we have to report both legs or only one? For example for FX forward, do we have to report contract to be received and contract to be delivered?
Final answer	<p>The notional amount should be the same notional amount that is used in order to determine the potential future credit exposure according to the Mark-to-Market Method (Article 274 Regulation (EU) No. 575/2013 (CRR), see also Q&A 2013_641) or, if a bank applies the alternative Original Exposure Method (Article 275 CRR), the notional amount that is used in order to determine the exposure value.</p> <p>Provisions in Article 273(8) of the CRR shall also be taken into account when determining the notional amount of derivatives in {C 40.00, *, c070}.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_396

