

Single Rulebook Q&A

Question ID	2013_484
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Other
Article	n/a
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
Article/Paragraph	n/a
Date of submission	01/11/2013
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Disclose name of institution / entity	Yes
Name of institution / submitter	Austrian Federal Economic Chamber, Division Bank and Insurance
Country of incorporation / residence	Austria
Type of submitter	Industry association
Subject matter	Supervisory Reporting requirements of branches in host countries
Question	What supervisory reporting requirements apply for branches of credit institutions authorised in another member state or a third country in their host country? (for example a branch of a German bank in Austria).
Background on the question	The Austrian Banking Act and Austrian regulations based on this Act have imposed some regulatory reporting requirements on branches of credit institutions authorised in another member state or a third country. Regulation (EU) No 575/2013 (CRR) does not appear to have provisions for this.
Final answer	For branches of third country credit institutions no limitations to the powers of the competent authorities are provided for. It should be noted, nonetheless, that Article 47 of Directive 2013/36/EU (CRD) allows competent authorities to decide on the provisions to apply to branches of credit

	<p>institutions authorised in a third country, provided that these provisions do not result in a more favourable treatment than that accorded to branches of credit institutions having their head office in the Union. The reporting obligations applied to branches of credit institutions authorised in a third country would then be those required under those national provisions.</p> <p>As regards, supervisory reporting requirements that can be applied by competent authorities in host Member States, the transitional provisions of Article 152 allow them to require periodical information from branches of credit institutions of another Member State established in their territories for statistical purposes. The subsequent permanent provisions of Article 40 (which enters into force when the liquidity coverage ratio becomes applicable) for supervisory reporting requirements permits Member States to require periodical reporting for information or statistical purposes, for the application of Article 51(1) of the CRD, or for supervisory purposes in accordance with Title V, Chapter 4 of the CRD.</p> <p>Branches that are authorised in a Member State are required to report loss data according to Article 101(2) of Regulation (EU) No. 575/2013 (CRR) to its host member state.</p>
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