

Question ID	2013_569
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
Article	197
Paragraph	1
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 II REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS
Date of submission	27/11/2013
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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	"Inflows" in connexion with securitisations. C 12.00 - Credit Risk: Securitisation - Standardised Approach to Own Funds Requirements (CR SEC SA)
Question	How is it that "inflows" can arise concerning securitisations?
Background on the question	From our point of view there are no "inflows" concerning securitisations.
Final answer	As explained in Annex II of the Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions Draft ITS on Supervisory reporting , column 110 "Total Inflows" of the C 12.00 (CR SEC SA) template, securitisation positions which are debt securities and are eligible financial collateral according to Article 197(1) of Regulation (EU) No 575/2013 (CRR) and where the Financial Collateral Simple Method is used, shall be reported

	<p>as inflows. Indeed, according to Article 197(1)(h) of CRR, institutions may use securitisation positions as eligible collateral, provided that they are not re-securitisation positions and that they have an external credit assessment by an ECAI which has been determined by EBA to be associated with credit quality step 3 or above under the rules for the risk weighting of securitisation exposures under the approach specified in Chapter 5 (Securitisation), Section 3 (Calculation of the RWAs), Sub-section 3 (Standardised Approach) of CRR.</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>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_569

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