

Single Rulebook Q&A

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Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
Article	416
Paragraph	1 & 2
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	416
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Disclose name of institution / entity	Yes
Name of institution / submitter	Terry Lee
Country of incorporation / residence	Hong Kong
Type of submitter	Individual
Subject matter	Article 416 - Reporting on liquid assets
Question	According to the answer of Question 2013_222, assets issued by credit institution with meeting any of the criteria from Article 416(2)(a)(iii) could be reported as liquid assets. However, where should it be reported?
Background on the question	Transferable assets which is guaranteed by the central government of a Member State should be reported in 1.3.1.2. Assets issued by a credit institution which has been set up by a Member State central or regional government where at least one of the conditions in Article 416 (2)(a)(iii) is met should be reported in 1.7. Assets issued by a credit institution which is guaranteed by the central government of a Member State satisfy the criteria for both lines. So, where should this assets be reported?
Final answer	Assets issued by a credit institution where at least one of the conditions in Article 416(2)(a)(iii) is met should be reported in row 180 (ID 1.7) in C 51.00

	Template of Annex XII of Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_739

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