

Question ID	2014_825
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
Article	99
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Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)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	C 07.00
Date of submission	10/02/2014
Published as Final Q&A	05/09/2014
Disclose name of institution / entity	Yes
Name of institution / submitter	INVOKE
Country of incorporation / residence	FRANCE
Type of submitter	Consultancy firm
Subject matter	Inconsistency between taxonomy and ITS - report CR SA
Question	<p>In the taxonomy it seems that the cells from the following rows may be fed for all exposures classes (In the taxonomy the facts are "open" for the cells of the following rows): - 020 : of which SME - 030 : of which : SME subject to SME-supporting factor - 040 : of which : Secured by mortgages ... But in the last version of the ITS (and also in the old one), the functional text mentions that those rows should only be displayed for some specific exposures classes (i.e screen shot below). Some of our customers think that, accordingly to the ITS, the following rows must be "closed" for non listed exposures classes like "Institutions", "central governments or central banks", "Covered Bonds" ... Indeed, for them those reporting SME details for an exposure on "central governments or central banks" is just functional non-sense. => May you confirm that rows "020" to "040" must only be reported for the exposure classes listed in the ITS? => If so, can we expect that a future version of the taxonomy will close the facts relative to those rows for the ITS unlisted</p>

	exposure classes.
Background on the question	020 of which: SME This row shall only be reported for the Total and the exposure classes retail, corporate and secured by mortgages on immovable property All exposures to SME shall be reported here. 030 of which: SME subject to the SME-supporting factor This row shall only be reported for the Total and the exposure classes retail, corporate and secured by mortgages on immovable property. Only exposures to SME which meet the requirements of Article 501 CRR shall be reported here. 040 of which: Secured by mortgages on immovable property - Residential property Article 125 of CRR. Only reported in exposure class 'Secured by mortgages on immovable property'
Final answer	<p>In C 07.00 Template (CR SA), rows 030 and 040 must only be reported for the exposure classes listed in the instructions (Annex II of Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions) of these rows.</p> <p>For row 020 Q&A 2014_763 states, that this row has to be reported for all exposure classes where exposures to SMEs can be found. The Instructions for row 020 of CR SA (Annex II) of the ITS will be amended accordingly.</p> <p>The DPM and taxonomy will be amended to close the facts for data points corresponding to exposure classes that are not listed in the instructions.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_825

European Banking Authority, 29/05/2023
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