

Question ID	2014_832
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Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)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	ANNEX I TO XIII
Date of submission	10/02/2014
Published as Final Q&A	05/09/2014
Disclose name of institution / entity	No
Type of submitter	Consultancy firm
Subject matter	Label discrepancy
Question	<p>By comparing the ITS published on the EC : http://ec.europa.eu/internal_market/bank/regcapital/legislation_in_force...</p> <p>And the Taxonomy published by the EIOPA last year it seems that some "rows label" and "column labels" are not exactly the same. Which label should be considered as the correct one? instance : - Form C0200 EBA Taxo: Row 020 : Of which: Investment firms under Article 90 paragraph 2 and Article 93 of CRR EC : Row 020 : Of which: Investment firms under Article 95 paragraph 2 and Article 98 of CRR EBA Taxo: Row 030 : Of which: Investment firms under Article 91 paragraph 1 and 2 and Article 92 of CRR EC : Row 030 : Of which : Investment firms under Article 96 paragraph 2 and Article 97 of CRR - Form C0501 EBA Taxo: Row 090 : 1.2.2 Transitional recognition in consolidated own funds of minority interests and qualifying Additional Tier 1 and Tier 2 capital EC : Row 090 1.2.2 Transitional recognition in consolidated own funds of minority interests EBA : Row 100 : 1.3 ADJUSTMENTS TO DEDUCTIONS EC : Row 100 : 1.3 OTHER TRANSITIONAL ADJUSTMENTS [...]</p>
Background on the question	N/A

Final answer	<p>C 02.00 Template (CA2), rows 020 and 030: the headings in Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions are right. The DPM and taxonomy will be amended accordingly.</p> <p>C 05.01 Template (CA5.1): the headings of rows 090 and 100 in Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions are right. The DPM and taxonomy will be amended accordingly.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_832

European Banking Authority, 04/06/2023

www.eba.europa.eu