

Question ID	2014_899
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
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Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)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	ANNEX II REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS
Date of submission	05/03/2014
Published as Final Q&A	05/09/2014
Disclose name of institution / entity	Yes
Name of institution / submitter	Parker James
Country of incorporation / residence	UK
Type of submitter	Individual
Subject matter	C 14.00 - DETAILED INFORMATION ON SECURITISATIONS (SEC DETAILS) - FIELD 050
Question	Field 050 - Accounting Treatment: Securitised Exposures are kept or removed from the Balance Sheet?. How should Investor positions be reported here?
Background on the question	This field is apparently not reportable for Investor positions however the guidelines for this field state that Investors shall report "N". Which is correct?
Final answer	According to paragraph 111 of the instructions (Annex II of Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions), column 050 "ACCOUNTING TREATMENT: SECURITISED EXPOSURES ARE KEPT OR REMOVED FROM THE BALANCE SHEET?" of C 14.00 Template (CR SEC

	Details) shall not be reported by investors. Hence, the instructions of column 050 will be amended to remove the wording "N" for investor positions.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_899

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