

<b>Question ID</b>	2014_905
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - COREP (incl. IP Losses)
<b>Article</b>	N/A
<b>Paragraph</b>	-
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
<b>Article/Paragraph</b>	ANNEX II REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS
<b>Date of submission</b>	06/03/2014
<b>Published as Final Q&amp;A</b>	05/09/2014
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	Parker James
<b>Country of incorporation / residence</b>	UK
<b>Type of submitter</b>	Individual
<b>Subject matter</b>	C 14.00 - DETAILED INFORMATION ON SECURITISATIONS (SEC DETAILS) - FIELD 100
<b>Question</b>	Field 100 - Compliance with the Retention Requirement?. How do we report for Investor positions originated prior to 2011?
<b>Background on the question</b>	Article 404 of the CRR states that "Titles II and III shall apply to new securitisations issued on or after 1 January 2011". Article 405, which falls within Title II, is the retention requirement ruling. What do we therefore report in this field for Investor positions held which were issued prior to 2011?
<b>Final answer</b>	The instructions in Annex II of Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions for column 100 "COMPLIANCE WITH THE RETENTION REQUIREMENT?" of C 14.00 Template (CR SEC Details)

	state that this column shall not be reported in case code 'N' (not applicable) is reported under column 080 (Type of retention applied). This code refers to securitisations affected by the provisions of Article 404 of the Regulation (EU) No. 575/2013 (CRR).
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_905">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_905</a>

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