

Single Rulebook Q&A

Question ID	2014_988
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
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Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)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 V
Date of submission	24/03/2014
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	FINREP Templates 8.1 and 8.2
Question	Is FINREP template 8.2 a subset of FINREP template 8.1, or is it separate, and therefore the data should not be included within template 8.1?
Background on the question	It is not clear from the instructions whether template 8.2 data should also form part of template 8.1.
Final answer	In FINREP F 08.01 Template (Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions (ITS)) financial liabilities shall be broken down by product and counterparty. F 08.02 Template provides a different view on the data and asks for details concerning subordinated liabilities which are included in F 08.01 Template but with a different focus. Consequently, F 08.02 Template is a subset of some of the data shown in F 08.01 Template (deposits and debt securities issued, designated at fair value through profit or loss respectively at amortized cost).
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_988

