



## Single Rulebook Q&A

<b>Question ID</b>	2015_1752
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
<b>Article</b>	415
<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 (as amended)
<b>Article/Paragraph</b>	Annexes XII and XIII
<b>Date of submission</b>	22/01/2015
<b>Published as Final Q&amp;A</b>	05/03/2021
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	BaFin
<b>Country of incorporation / residence</b>	Germany
<b>Type of submitter</b>	Other
<b>Subject matter</b>	Reporting of "Value according to Article 418 of CRR" of liquid assets
<b>Question</b>	How should the "Value according to Article 418 of CRR" be calculated for assets which do/do not fulfill the requirements of Article 416 and/or Article 417 CRR (C 51.00 Reporting IDs 2 - 4, C 52.00 Reporting IDs 1.2.2.11 - 1.2.2.13, C 53.00 Reporting IDs 1.6.11 - 1.6.13 - without IDs 1.6.13.13 -

	1.6.13.13.3)
<b>Background on the question</b>	<p>In templates C 51.00, C 52.00 and C 53.00 , institutions have to report the "Market value" as well as the "Value according to Article 418 of CRR" for assets which do/do not fulfill the requirements of Article 416 and/or Article 417 CRR (including items subject to supplementary reporting). We consider different approaches for calculating the "Value according to Article 418 of CRR" for these assets: As the assets to be reported in the relevant sections do not fulfill the requirements as defined in Article 416 and Article 417 CRR, banks should apply a haircut of 100%, i.e. the "Value according to Article 418 of CRR" should not contain a number. Assets which meet the requirements of Article 416(1)(b) + Article 416(1)(d) but do not meet the requirements of Article 417(b) + Article 417(c)) should contain a number for the "Value according to Article 418 of CRR" whereas the relevant cells should be empty for all other assets (such as assets which do not meet the requirements of Article 416(1)(b) + Article 416(1)(d) but still meet the requirements of Article 417(b) + Article 417(c) and items subject to supplementary reporting of liquid assets).</p>
<b>EBA answer</b>	<p>Please note that templates C 72.00 to C 76.00 of Annex XXIV to Regulation (EU) No 680/2014 (ITS on Supervisory Reporting) and the related reporting instructions in Annex XXV to the ITS on Supervisory Reporting fully replaced templates C 51.00 to C 54.00 of Annex XII to the ITS on Supervisory Reporting and the related reporting instructions in Annex XIII for credit institution subject to the Regulation (EU) 2015/61.</p> <p>Consequently, the answer provided below only applies to investment firms subject to liquidity reporting according to Articles 6(4), 11(3) and 415 of Regulation (EU) No 575/2013 as amended by Regulation (EU) 2019/876 (CRR2), unless otherwise specified.</p> <p>As provided in Annex XIII of Commission Implementing Regulation (EU) No 680/2014 (ITS on Supervisory Reporting), reporting institutions generally need to report the market value as well as the value according to Article 418 Regulation (EU) No 575/2013 in templates C 51.00, C 52.00, C 53.00 and C 54.00 of Annex XII to the ITS on Supervisory Reporting.</p> <p>Assets that meet the requirements of Article 416 CRR but that do not meet the requirements of Article 417 CRR do not qualify as liquid assets for the reporting institutions (i.e. they have a liquidity value of zero). As such, they shall be subject to a haircut of 100% and cells referring to the value according to Article 418 CRR should not contain a number for those assets. The same applies for items subject to supplementary reporting of liquid assets according to Annex III CRR, assets which do not meet the requirements of Article 416 CRR, but meet the requirements of Article 417(b) and (c) CRR, assets reported by institutions in jurisdictions with insufficient liquid assets and Shar'iah compliant assets as alternative assets under Article 509(2)(i) CRR2.</p>

<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2015_1752">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2015_1752</a>
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