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| May 2022  |

IPU threshold monitoring
and publication of IPU/TCB relevant information

Template instructions

1. Introduction
2. For the purposes of this document, Directive 2013/36/EU is referred to as ‘CRD’ and the Guidelines on the monitoring of the threshold and other procedural aspects on the establishment of intermediate EU parent undertakings under Article 21b of Directive 2013/36/EU (EBA/GL/2021/08) are referred to as ‘IPU GL’.
3. Definitions of terms used in this document and in the attached templates shall have the following meaning:
4. The terms “institution”, “EU parent institution” and “parent undertaking” should be understood as in Article 3(3) CRD.
5. ‘Third Country Group’ (TCG) is a group of which the parent undertaking is established in a third country, as per Art. 3(1)(64) CRD.
6. ‘Intermediate EU Parent Undertaking’ (IPU) should be understood as in Article 21b(3) CRD.
7. ‘Third Country Branch’ (TCB) means ‘branches authorised in that Member State in accordance with this Directive [CRD], Directive 2014/65/EU or Regulation (EU) No 600/2014’ (Art. 21b(6)(b) CRD).
8. ‘Branch of third country credit institution’ means a ‘branch authorised in a Member State of a credit institution with its head-office in a third country’ (Art. 47(2) CRD)
9. A competent authority is referred to as a CA.
10. Art. 21b(6) and 47(2) CRD require CAs to **notify** the EBA of the following information for each Third Country Group (TCG):
	* + - 1. the name and total value of assets of each institution or Third Country Branch (TCB) belonging to the TCG (specifying whether the institution is an Intermediate EU Parent Undertaking [IPU]) and the total value of liabilities of each Third Country Branch (TCB) of a credit institution;
				2. the types of authorised activities of TCBs.
11. Final Guidelines on IPU have been published in July 2021; they clarify the relevant data for the calculation of the total value of the assets in the Union of a TCG, in order to monitor it against the EUR 40 billion threshold. This value should be monitored on a quarterly basis and communicated by EU parent institutions and stand-alone institutions of a third-country group to relevant competent authorities. These guidelines also set the notification timeline: data should be notified by CAs to the EBA on an annual basis as the average of the total value of assets over the four quarters of the previous calendar year. This should be done by submitting to the EBA the average of the total value of assets of the entities they supervise, for the four quarters of the previous calendar year[[1]](#footnote-2). By defining a periodicity to the notifications, the IPU GL make them closer to a reporting from a procedural point of view.
12. Art. 47(2a) CRD mandates the EBA to facilitate cooperation between CAs for this purpose[[2]](#footnote-3); the **EBA’s feedback to CAs** on IPU-related data, allowing them to check data sent by institutions in their IPU decision process, is one of the goals of the notifications required by Art. 21b(6) and 47(2) CRD.
13. Art. 21b(7) and 47(2) CRD mandates the EBA to **publish** a list of all TCGs operating in the Union and their IPU(s) and TCBs of credit institutions, if any (therefore, only qualitative information). This is the other goal of these notifications.
14. This document describes the template data items and gives instructions on how to fill them in. Only the first template (*Template for IPU threshold monitoring*) shall be submitted by CAs to the EBA. The second one (*Template for EBA feedback to facilitate CAs cooperation on IPU*) shall be sent by the EBA to CAs. The third one (*Template for publication of IPU and TCB relevant information*) is the list of data to be published by the EBA.
15. More details on the process of notification and feedback are provided below.
16. This document should be read in conjunction with the IPU GL. The descriptions of the items in these instructions intend to facilitate the completion of the templates and shall not be construed as an official interpretation of the applicable regulation. If there are cases where the descriptions in this document contradict the requirements prescribed in the CRD of IPU GL, the latter should prevail.
17. The remainder of this document is organised as follows. Section 2 discusses general issues such as the scope, timeline and process of the data collection exercise. Section 3 provides template-specific instructions.
18. General instructions
	1. Scope of these templates
19. The templates aim at operationalising the framework with a view to (i) facilitating cooperation among Competent Authorities (CA) in their decision to set-up an IPU, and (ii) collecting information to be published by the EBA website on IPU and third country branches (TCB). For these purposes the following three templates, accompanied by the instructions, have been developed:
	1. Template for IPU threshold monitoring
	2. Template for EBA feedback to facilitate CAs cooperation on IPU
	3. Template for publication of IPU and TCB relevant information
	4. Timeline
20. This timeline encompasses the tasks related to the three templates.

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| **Date** | **Milestone** |
| May 2022 | Launch of the data collection exercisePublication and distribution of the final templates and instructions to CAs |
| 30 June 2022  | Deadline of submission from CAs to EBA (for the reference date of 31/12/2021) |
| First half of July | EBA data quality assurance and request for any resubmission if needed |
| 31st July | EBA sends feedback on assets amounts to CAs regarding their TCG entities |
| by 30 September 2022 | EBA publishes data on IPU and TCG |

* 1. Process
1. These flowcharts are meant to represent the data collection and EBA/CA tasks described in the present note. They are not meant to represent all the tasks described in the IPU Guidelines (EBA/GL/2021/08. However, for the sake of clarity, the exchange of information among entities for the quarterly assessment and the reporting from entities to CAs are represented as first steps.
2. Quarterly assessment
3. As per EBA/GL/2021/08:

§15. *EU parent institutions and stand-alone institutions that are part of a third-country group should calculate at least on a quarterly basis (…) the total value of assets in the Union of the group in its entirety, and assess whether the threshold has been reached.*

*§17. For the quarterly assessments and the forward-looking monitoring to be performed, EU parent institutions, including the intermediate EU parent undertakings upon their establishment, stand-alone institutions and third-country branches of a third-country group should exchange between themselves in a timely manner all information required.*

1. The quarterly assessment implies a coordination of the Union portion of the group in its entirety, to compute the total value of assets in the Union.

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1. **Reporting from entities to CAs** (not covered by the templates presented in this document):
2. As per EBA/GL/2021/08:

§19: *EU parent institutions and stand-alone institutions of a third-country group should coordinate to submit in a timely manner to their respective competent authorities the quarterly assessments along with all accompanying financial information.*

1. These quarterly assessments mention the total value of assets in the Union of the group in its entirety (average over the last four quarters).
2. These comes in addition to the regular quarterly reporting by the EU parent institutions, stand-alone institutions and branches, which include their respective total value of assets.



1. **Notification:**
2. As per EBA/GL/2021/08:

§23. *For the purposes of the notification set out in Article 21b(6) of Directive 2013/36/EU, competent authorities should submit to the EBA on an annual basis, without undue delay and no later than 30 June of any given year, the information which they have received from institutions and third-country branches or upon their establishment from the intermediate EU parent undertakings and third-country branches, in accordance with paragraph 19 for the four quarters of the previous calendar year.*

1. Each CA is expected to submit to the EBA the **average** over the four quarters of the previous calendar year of the total value of assets of the TCG’s entities (EU parent institutions, stand-alone institutions and branches) supervised **by the CA**, by filling the **Template for IPU threshold monitoring**. The total assets are to be reported on a consolidated basis for EU parent institutions and on an individual basis for non-consolidated entities (stand-alone institutions and third country branches)

 

1. **Feedback from EBA to CAs to facilitate cooperation**:
2. The EBA:
	1. fills the template “**Template for EBA feedback to facilitate CAs cooperation on IPU**”, each row corresponding to an entity; and
	2. splits the template by TCG and sends each extract to all the CAs supervising a legal entity (EU parent institution or standalone institution) of a given TCG. This allows CAs to sum the total assets of each TCG and compare it with the quarterly assessment received from the institutions[[3]](#footnote-4).

 

1. Therefore, each CA receives from the EBA the average over the last four quarters of the total value of assets in the Union of all the parts of the third-country group; these data are based on reporting from each part of the TCG (EU parent, standalone institutions and TCB). Each CA can then add up the parts to compute the average over the last four quarters of the total value of assets in the Union of the third-country group in its entirety, and compare it with the total amount received from institutions with their quarterly assessment. This contributes to facilitating cooperation among CAs in their IPU decision process.
2. Template-specific instructions
	1. Template for IPU threshold monitoring
		1. General remarks
3. CAs are expected to submit this template to notify the EBA as per requirements under Articles 21b(6) and 47(2) CRD and the IPU GL.
4. It shall be submitted to the EBA every year before 30 June based on the average total value of assets calculated over the four quarters of the previous calendar year.
5. CAs expected to report are the consolidating CA, the CAs of the institutions that are not part of a group subject to consolidated supervision pursuant to Article 111 CRD (“stand-alone institutions”) and the CAs of each TCB. They should each report the total assets and liabilities of their supervised entities.
6. Each CA should only report one file including data of all TCGs having entities within their jurisdiction. Institutions under ECB remit should be reported by the ECB, while institutions under the remit of an NCA shall be reported directly by that NCA to the EBA. Branches should be reported by their CAs.
7. Data should be reported in Euros. The reporting unit should be in single units (i.e. 1 unit). Foreign exchange reference rates should be used from EC website, which can be accessed via this link:

<http://ec.europa.eu/budg/inforeuro/index?lang=en&target=iframe#!/convertor>

* + 1. Tab "General information"

|  | *Row* | *Header* | *Comment* |
| --- | --- | --- | --- |
|   | 0010 | Reference date | Date of the last of the four quarters which are averaged in the calculation of total assets and total liabilities. In general, this is the last quarter of the previous calendar year (only this case will be considered for the purpose of reporting in 2022).However, for reporting in 2023[[4]](#footnote-5) and thereafter, this may be a more recent quarter, in case of a material change, as mentioned in §24 of the IPU GL (therefore, possibilities will be 31/03/N, 30/06/N, 30/09/N, 31/12/N-1). Whilst, in 2022, being the first year of notification, this situation will not be encountered, the template indicates that a material change should be understood as a change that would bring the total value of assets of the TCG entities to exceed the Euro 40 bn in that quarter. |
|   | 0020 | Competent authority | Competent Authority reporting the data shall be selected (if applicable, ‘ECB’)  |
|  | 0030 | Currency | Data is to be reported in EUR |
|  | 0040 | Unit | The reporting unit is single unit |

* + 1. Tab “Art 21b(6) and 47(2) CRD”

|  | *Column* | *Header* | *Comment* |
| --- | --- | --- | --- |
| Third-country group owning the EU entity (ultimate parent undertaking) as per Art 3(64) CRD | 0010 | Name | Name of the ultimate parent undertaking of the third-country group.  |
| 0020 | Country | Country of the ultimate parent undertaking of the third-country group |
| 0030 | LEI  | LEI of the ultimate parent undertaking of the third-country group.Attention should be paid to the data quality of this field, which is the key for the aggregation of amounts of assets of the same TCG. Each CA is responsible for the LEI data quality and may leverage on GLEIF established by the FSB: <https://search.gleif.org/#/search/>  |
| 0040 | IPU requirement timeline | Date by which the IPU(s) of that TCG should be set. Cf. EBA/GL/2021/08, §27.If an IPU requirement has not (or not yet) been imposed, this field should be left empty. In case of TCBs where there is no IPU requirement for that entities the filed shall be left blank |
| 0050 | If a request for two IPUs has been filed, indicate under which article (21b(2)(a) or (b) CRD) | Possibilities: - Article 21b (2), point (a) CRD- Article 21b (2), point (b) CRD- Article 21b (2), points (a) and (b) CRD- No request for 2 IPUs |

|  | **Column** | **Header** | **Comment** |
| --- | --- | --- | --- |
| Supervised entity | 0090 | Name | Name of the supervised entity |
| 0100 | Code | The code as part of a row identifier must be unique for each reported entity. For legal entities, the code shall be the LEI code. For TCBs the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value. |
| 0105 | Type of code | ‘LEI’ or ‘NON\_LEI’ |
| 0107 | National code | CAs may additionally report the national code of Legal entities and TCBs when the LEI code is reported as identifier in the ‘Code’ column.This field is facultative.  |
| 0110 | Type of entity  | CI: Credit InstitutionIF: Investment FirmFHC: Financial Holding CompanyMFHC: Mixed Financial Holding CompanyTCBCI: Third Country Branch of a Credit InstitutionTCBO: Third Country Branch of an entity other than a Credit InstitutionThis scope is defined under Art. 21b(3) and (6) CRD. |
| 0120 | Member state of establishment | Member State of establishment of the supervised entityMember State of the Reporting CA. If ECB, please specify the country of establishment and authorisation.This information is similar to the one in the ‘General information’ tab; having it here facilitates the generation of the file ‘IPU – feedback from EBA to allow CAs cooperation’  |
| 0130 | Competent authority | EU Competent Authority reporting the data (if applicable, ‘ECB’)Having it here facilitates the generation of the ‘Template for EBA feedback to facilitate CAs cooperation on IPU’  |
| 0140 | Is this entity an EU parent institution ? (Y/N) | This field indicates whether the entity is an EU parent institution as defined under Art. 3(3) CRD. This information constitutes a track of audit as it allows to know whether the total value of assets is expected as consolidated or standalone amounts. |
| 0150 | Total value of assets  | For the EU parent institution, report the consolidated assets (average value over the four quarters of the previous calendar year).For non consolidated entities, report the individual assets.In both cases, use the same GAAP[[5]](#footnote-6) used by the entity for supervisory reporting.Source: FINREP 1.1, row 380 Assets of third country branches shall be determined in line with the provisions regarding the statistical data reported pursuant to Regulation (EU) 1071/2013 (ECB/2013/33). For relevant third-country branches operating in non-euro area, the same provisions shall apply with reference to the national currency[[6]](#footnote-7). |
| 0160 | If entity is a TCB of a credit institution (field 0110=’TCBCI’): Total value of liabilities  | Average of the total value of liabilities over the four quarters of the previous calendar year.Liabilities of relevant third country branches shall be determined in line with the provisions regarding the statistical data reported pursuant to Regulation (EU) 1071/2013 (ECB/2013/33). For relevant third-country branches operating in non-euro area, the same provisions shall apply with reference to the national currency. |
| 0170 | Is this entity an IPU ? (Y/N) | Mention here whether this entity is an IPU, in order for the EBA to be able to answer the question in Art 21b(7) CRD and to publish IPU information as mandated under Art 21b(7) CRD |
| 0180 | If entity is a TCB: Types of activities that the branch is authorised to carry out under CRD | Comma-separated list of activities according to paragraph numbers of Annex I of Directive 2013/36/EU (e.g. “1” for “1. Taking deposits and other repayable funds”) listed in these instructions document, at the end of the paragraph 3.1.3 |
| 0190 | If entity is a TCB: Types of services and activities that the branch is authorised to carry out under MiFID | The list of investment services, investment activities and ancillary services (as defined in Sections A and B of Annex I to Directive 2014/65/EU) provided by the branch in the Member State.This should be entered as a comma-separated list according to paragraph numbers of Sections A and B of Annex I of Directive 2014/65/EU; e.g.:- “A2” for “Section A: Investment services and activities / 2. Execution of orders on behalf of clients” - “B6” for “Section B: Ancillary services / 6. Services related to underwriting”)The list of services is listed also in these instructions document, at the end of the paragraph 3.1.3 |

 **Complement on column 0180 – Types of activities that the branch is authorised to carry out under CRD**

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| --- | --- |
| Shall be reported as: | LIST OF ACTIVITIES SUBJECT TO MUTUAL RECOGNITION as per Annex I of Directive 2013/36/EU |
| 1 | 1. Taking deposits and other repayable funds. |
| 2 | 2. Lending including, inter alia: consumer credit, credit agreements relating to immovable property, factoring, with or without recourse, financing of commercial transactions (including forfeiting). |
| 3 | 3. Financial leasing. |
| 4 | 4. Payment services as defined in Article 4(3) of Directive 2007/64/EC. |
| 5 | 5. Issuing and administering other means of payment (e.g. travellers’ cheques and bankers’ drafts) insofar as such activity is not covered by point 4. |
| 6 | 6. Guarantees and commitments. |
|  | 7. Trading for own account or for account of customers in any of the following: |
| 7a | (a) money market instruments (cheques, bills, certificates of deposit, etc.); |
| 7b | (b) foreign exchange; |
| 7c | (c) financial futures and options; |
| 7d | (d) exchange and interest-rate instruments; |
| 7e | (e) transferable securities. |
| 8 | 8. Participation in securities issues and the provision of services relating to such issues. |
| 9 | 9. Advice to undertakings on capital structure, industrial strategy and related questions and advice as well as services relating to mergers and the purchase of undertakings. |
| 10 | 10. Money broking. |
| 11 | 11. Portfolio management and advice. |
| 12 | 12. Safekeeping and administration of securities. |
| 13 | 13. Credit reference services. |
| 14 | 14. Safe custody services. |
| 15 | 15. Issuing electronic money. |

**Complement on column 0190 – Types of services and activities that the branch is authorised to carry out under MiFID**

|  |  |
| --- | --- |
| Shall be reported as: | Investment services and activities as per Annex I to Directive 2014/65/EU, SECTION A |
| A1 | 1. Taking deposits and other repayable funds. |
| A2 | (2) Execution of orders on behalf of clients |
| A3 | (3) Dealing on own account |
| A4 | (4) Portfolio management |
| A5 | (5) Investment advice |
| A6 | (6) Underwriting of financial instruments and/or placing of financial instruments on a firm commitment basis |
| A7 | (7) Placing of financial instruments without a firm commitment basis |
| A8 | (8) Operation of an MTF |
| A9 | (9) Operation of an OTF |
|  | Ancillary services as per Annex I to Directive 2014/65/EU, SECTION B |
| B1 | (1) Safekeeping and administration of financial instruments for the account of clients, including custodianship and related services such as cash/collateral management and excluding maintaining securities accounts at the top tier level; |
| B2 | (2) Granting credits or loans to an investor to allow him to carry out a transaction in one or more financial instruments, where the firm granting the credit or loan is involved in the transaction; |
| B3 | (3) Advice to undertakings on capital structure, industrial strategy and related matters and advice and services relating to mergers and the purchase of undertakings; |
| B4 | (4) Foreign exchange services where these are connected to the provision of investment services; |
| B5 | (5) Investment research and financial analysis or other forms of general recommendation relating to transactions in financial instruments; |
| B6 | (6) Services related to underwriting. |
| B7 | (7) Investment services and activities as well as ancillary services of the type included under Section A or B of Annex 1 related to the underlying of the derivatives included under points (5), (6), (7) and (10) of Section C where these are connected to the provision of investment or ancillary services. |

* 1. Template for EBA feedback to facilitate CAs cooperation on IPU
1. The EBA fills the template “Template for EBA feedback to facilitate CAs cooperation on IPU” and sends each TCG-specific extract to all the CAs supervising an entity of that TCG (EU parent institution, standalone institutions or TCBs). This allows the CAs to add the total assets of each TCG in order to make their IPU decision.
	* 1. Tab “General information”

|  | *Row* | *Header* | *Comment* |
| --- | --- | --- | --- |
|   | 0010 | Reference date | Date of the last of the four quarters which are averaged in the calculation of total assets and total liabilities. In general, this is the last quarter of the previous calendar year (only this case will be considered for the purpose of reporting in 2022).However, for reporting in 2023 and thereafter, this may be a more recent quarter, in case of a material change, as mentioned in §24 of the IPU GL (therefore, possibilities will be 31/03/N, 30/06/N, 30/09/N, 31/12/N-1). Whilst, in 2022, being the first year of notification, this situation will not be encountered, the template indicates that a material change should be understood as a change that would bring the total value of assets of the TCG entities to exceed the Euro 40 bn in that quarter. |

* + 1. Tab "Art 21b(6) and 47(2) CRD"

|  | *Column* | *Header* | *Comment* |
| --- | --- | --- | --- |
| Third-country group owning the EU entity (ultimate parent undertaking) as per Art 3(64) CRD | 0010 | Name | Name of the ultimate parent undertaking of the third-country group.  |
| 0020 | Country | Country of the ultimate parent undertaking of the third-country group |
| 0030 | LEI  | LEI of the ultimate parent undertaking of the third-country group.Attention should be paid to the data quality of this field, which is the key for the aggregation of amounts of assets of the same TCG. Each CA is responsible for the LEI data quality and may leverage on GLEIF established by the FSB: <https://search.gleif.org/#/search/>  |
| 0040 | IPU requirement timeline | Date by which the IPU(s) of that TCG should be set. Cf. EBA/GL/2021/08, §27.If an IPU requirement has not (or not yet) been imposed, this field should be left empty. In case of TCBs where there is no IPU requirement for that entities the filed shall be left blank |
| 0050 | If a request for two IPUs has been filed, indicate under which article (21b(2)(a) or (b) CRD) | Possibilities: - Article 21b (2), point (a) CRD- Article 21b (2), point (b) CRD- Article 21b (2), points (a) and (b) CRD- No request for 2 IPUs |

|  | **Column** | **Header** | **Comment** |
| --- | --- | --- | --- |
| Supervised entity | 0090 | Name | Name of the supervised entity |
| 0100 | Code | The code as part of a row identifier must be unique for each reported entity. For legal entities, the code shall be the LEI code. For TCBs the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value. |
| 0105 | Type of code | ‘LEI code’ or ‘Non-LEI code’ |
| 0107 | National code | CAs may additionally report the national code of Legal entities and TCBs when the LEI code is reported as identifier in the ‘Code’ column.This field is facultative.  |
| 0110 | Type of entity  | CI: Credit InstitutionIF: Investment FirmFHC: Financial Holding CompanyMHC: Mixed Holding CompanyTCBCI: Third Country Branch of a Credit InstitutionTCBO: Third Country Branch of an entity other than a Credit InstitutionThis scope is defined under Art. 21b(3) and (6) CRD. |
| 0120 | Member state of establishment | Member State of establishment of the supervised entityMember State of the Reporting CA. If ECB, please specify the country of establishment and authorisation.This information is similar to the one in the 'General information' tab; having it here facilitates the generation of the file 'IPU - feedback from EBA to allow CAs cooperation'  |
| 0130 | Competent authority | EU Competent Authority reporting the data (if applicable, 'ECB') |
| 0140 | Is this entity the EU parent institution ? (Y/N) | As defined in Art 3(3) CRD.This field indicates whether the entity is an EU parent institution as defined under Art. 3(3) CRD. This information constitutes a track of audit as it allows to know whether the total value of assets is expected as consolidated or standalone amounts. |
| 0150 | Total value of assets  | For the EU parent institution, report the consolidated assets.For non consolidated entities, report the individual assets.In both cases, use the same GAAP used by the entity for supervisory reporting.Source: FINREP 1.1, row 380 Assets of third country branches shall be determined in line with the provisions regarding the statistical data reported pursuant to Regulation (EU) 1071/2013 (ECB/2013/33). For relevant third-country branches operating in non-euro area, the same provisions shall apply with reference to the national currency. |
| 0160 | If entity is a TCB of a credit institution (field 0110='TCBCI'): Total value of liabilities  | Liabilities of relevant third country branches shall be determined in line with the provisions regarding the statistical data reported pursuant to Regulation (EU) 1071/2013 (ECB/2013/33). For relevant third-country branches operating in non-euro area, the same provisions shall apply with reference to the national currency. |
| 0170 | If entity is an institution, case (a, b, c, d) | (a) it has an IPU;(b) it is an IPU;(c) it is the only institution in the Union of the third-country group; or(d) it is part of a third-country group which does not have an IPU.These 4 possible values should be filled on the basis of the two values of field 0170 of the Template for IPU threshold monitoring ("is the entity an IPU?") |
| 0180 | If entity is a TCB: Types of activities that the branch is authorised to carry out under CRD | Comma-separated list of activities according to paragraph numbers of Annex I of Directive 2013/36/EU (e.g. "1" for "1. Taking deposits and other repayable funds") |
| 0190 | If entity is a TCB: Types of services and activities that the branch is authorised to carry out under MiFID | Comma-separated list of activities according to paragraph numbers of Annex I of Directive 2014/65/EU (e.g. "B6" for "Section B: Financial instruments / 6. Services related to underwriting") |

* 1. Template for publication of IPU and TCB relevant information
		1. General remarks
1. This template is for use by the EBA to disclose the TCBs and IPUs as per Art. 21b(6) and Art. 47(2) CRD. All source data are to be found in the IPU-TCB notification template.
2. EBA shall publish on its website a list of all third-country groups operating in the Union and their intermediate EU parent undertaking or undertakings, where applicable. (Art. 21b(6) CRD).
3. EBA shall publish on its website a list of all third-country branches authorised to operate in the Union, indicating the Member State in which they are authorised to operate (Art. 47(2) CRD).
4. The following template describes the nature of the data which will be published by the EBA and its mapping with the data which CAs will have reported to the EBA.
	* 1. Tab "TCG, IPU (Art. 21b(6) CRD)"
5. This tab should be filled with data regarding the IPU(s) of all the TCGs, when they exist.

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| --- | --- | --- | --- | --- |
|  | *Column* | *Header* | *Comment* | *Source in the Template for IPU threshold monitoring* |
| Third-country group  | 0010 | Name | Free description of the ultimate parent undertaking of the third-country group | Column 0010 |
| 0020 | Country | Country of the ultimate parent undertaking of the third-country group | Column 0020 |
| 0030 | LEI  | LEI of the ultimate parent undertaking of the third-country group. | Column 0030 |
| IPU 1 | 0040 | Name  | Name of IPU 1. If an IPU requirement has not (or not yet) been imposed, this field should be left empty.  | Group by column 0030 (LEI of TCG). Extract column 0090, where value of column 0170 is "Y" ("it is an IPU") (first occurrence) |
| 0050 | LEI  | LEI of IPU 1 | Group by column 0030 (LEI of TCG). Extract column 0100, where value of column 0170 is "Y" ("it is an IPU") (first occurrence) |
| 0060 | Type of entity  | Type of IPU 1 (as per Art 21b(3) CRD):CI: Credit InstitutionIF: Investment FirmFHC: Financial Holding CompanyMHC: Mixed Holding Company | Group by column 0030 (LEI of TCG). Extract column 0110, where value of column 0170 is "Y" ("it is an IPU") (first occurrence) |
| 0065 | Competent authority | Competent Authority reporting the data (if applicable, 'ECB') | Group by column 0030 (LEI of TCG). Extract column 0130, where value of column 0170 is "Y" ("it is an IPU") (first occurrence) |
| 0070 | Member State of establishment  | Member State of establishment of IPU 1 | Group by column 0030 (LEI of TCG). Extract column 0120, where value of column 0170 is "Y" ("it is an IPU") (first occurrence) |
| IPU 2 | 0080 | Name  | Name of IPU 2. If a second IPU requirement has not (or not yet) been imposed, this field should be left empty. There is no hierarchy between IPU 1 and IPU 2 as per CRD.  | Group by column 0030 (LEI of TCG). Extract column 0090, where value of column 0170 is "Y" ("it is an IPU") (second occurrence if any) |
| 0090 | LEI  | LEI of IPU 2 | Group by column 0030 (LEI of TCG). Extract column 0100, where value of column 0170 is "Y" ("it is an IPU") (second occurrence if any) |
| 0100 | Type (CI, IF, FHC, MHC) | Type of IPU 2 (as per Art 21b(3) CRD):CI: Credit InstitutionIF: Investment FirmFHC: Financial Holding CompanyMHC: Mixed Holding Company. | Group by column 0030 (LEI of TCG). Extract column 0110, where value of column 0170 is "Y" ("it is an IPU") (second occurrence if any) |
| 0105 | Competent authority | Competent Authority reporting the data (if applicable, 'ECB') | Group by column 0030 (LEI of TCG). Extract column 0130, where value of column 0170 is "Y" ("it is an IPU") (first occurrence) |
| 0110 | Member State of establishment  | Member State of establishment of IPU 2 | Group by column 0030 (LEI of TCG). Extract column 0120, where value of column 0170 is "Y" ("it is an IPU") (second occurrence if any) |

* + 1. Tab "TCB (Art. 47(2) CRD)"
1. This tab should be filled with data regarding the TCBs of credit institutions (i.e. where column 0110 in the *Template for IPU threshold monitoring* is "TCBCI")

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Column* | *Header* | *Comment* | *Source in the Template for IPU threshold monitoring* |
| Third-country group  | *0010* | Name | Name of the Third-country group (TCG) | Column 0010 |
| *0020* | Country | Country of the TCG ultimate parent undertaking | Column 0020 |
| *0030* | LEI  | LEI of the TCG ultimate parent undertaking | Column 0030 |
| Third Country Branch (TCB) of a credit institution | *0040* | Name | Name of the Third Country Branch (TCB) | Column 0090 |
| *0050* | Code | The code as part of a row identifier must be unique for each reported entity. For legal entities, the code shall be the LEI code. For TCBs the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value.  | Column 0100 |
| *0055* | Type of code | ‘LEI code’ or ‘Non-LEI code’ | Column 0105 |
| *0057* | National code | National code of Legal entities andTCBs when the LEI code is reported as identifier in the ‘Code’ column. This field is facultative.  | Column 0107 |
| *0060* | Member State in which the TCB is authorised to operate | Member State in which the TCB is authorised to operate  | Column 0120 |
| *0070* | Competent authority which has granted the authorisation  | Competent authority which has granted the authorisation | Column 0130 |

1. CAs should calculate the one-year average and then send it to the EBA in their notification template. See the flowcharts in the annex. [↑](#footnote-ref-2)
2. Art. 47(2a): “EBA shall facilitate the cooperation among competent authorities” for CAs “to ensure that all activities of that third-country group in the Union are subject to comprehensive supervision, to prevent the requirements applicable to third-country groups pursuant to this Directive and Regulation (EU) No 575/2013 from being circumvented and to prevent any detrimental impact on the financial stability of the Union.
**EBA shall facilitate the cooperation among competent authorities** for the purposes of the first subparagraph of this paragraph, **including when verifying whether the threshold referred to in Article 21b(4) is met**.”. [↑](#footnote-ref-3)
3. With regard to third-country branches, although they are not included under the IPU structure once it is created, their assets must be included in the calculation of the total value of assets of a third-country group in the Union, as required by Article 21b(5) CRD. [↑](#footnote-ref-4)
4. Cf. §24 of the IPU Guidelines : “Notwithstanding paragraph 23, in case of a material change of the total value of assets of an institution or of a third-country branch that are part of a third-country group, the competent authority should during the year notify the EBA about this change without undue delay. The total value of assets of these institutions or third-country branches should be notified as the average of the total value of those assets calculated over the previous four quarters irrespective of the calendar year.” [↑](#footnote-ref-5)
5. [↑](#footnote-ref-6)
6. Requesting statistical data for TCBs is not in contradiction with §11 of the IPU Guidelines which focuses on cases where *quarterly information* is not available. Worth of consideration is also that TCBs are not subject to harmonised reporting, requesting statistical data aims at ensuring a harmonised treatment across branches. [↑](#footnote-ref-7)