

# Guidelines compliance table

EBA/GL/2018/01

12 January 2018; Date of application –  
20 March 2018 (Updated 3 November  
2020)

## Guidelines on uniform disclosures under Article 473a of Regulation (EU) No 575/2013 as regards the transitional period for mitigating the impact of the introduction of IFRS 9 on own funds

The following competent authorities\* comply or intend to comply with the EBA's Guidelines on Uniform Disclosure of IFRS9 Transitional Arrangements:

Member State	Competent authority	Complies or intends to comply	Comments
BE	Belgium National Bank of Belgium	Yes	As at 05.02.2019, notification date. The Guidelines have been implemented by the National Bank of Belgium via its Circular NBB_2018_07 of 6 March 2018 which made the full text of the guidelines applicable by all Belgian Banks. This circular is available on <a href="https://www.nbb.be/doc/cp/eng/2018/20180306_nbb_2018_07.pdf">https://www.nbb.be/doc/cp/eng/2018/20180306_nbb_2018_07.pdf</a>
BG	Bulgaria Българска народна банка (Bulgarian National Bank)	Yes	As at 20.09.2019, notification date. In accordance with Article 74a of the Law on Credit Institutions banks shall apply the EBA guidelines, recommendations concerning them and for which the BNB has announced it shall comply with in accordance with Article 79a, paragraph 1, item 2.  The BNB complies with the EBA/GL/2018/01 Guidelines on uniform disclosures under Article

		<b>Competent authority</b>	<b>Complies or intends to comply</b>	<b>Comments</b>
				473a of Regulation (EU) No 575/2013 as regards transitional arrangements for mitigating the impact of the introduction of IFRS 9 on own funds as of 31.03.2018.
CZ	Czech Republic	Czech National Bank	<b>Yes</b>	As at 21.03.2018, notification date.
DK	Denmark	Danish Financial Supervisory Authority	<b>Yes</b>	As at 13.02.2018, notification date.
DE	Germany	Bundesanstalt für Finanzdienstleistungsaufsicht (BaFin)	<b>Intends to comply**</b>	Intends to comply with the Guidelines but currently not a single German entity uses these transitional arrangements. In case necessary Germany would set such regulation into force as soon as possible. <del>By 30.09.2018.</del>
EE	Estonia	Finantsinspektsioon	<b>Yes</b>	As at 14.03.2018, notification date.
IE	Ireland	Central Bank of Ireland	<b>Yes</b>	As at 01.02.2019, notification date.
EL	Greece	Bank of Greece	<b>Yes</b>	As at 07.03.2019, notification date.
HR	Croatia	Hrvatska narodna banka (Croatian National Bank)	<b>Yes</b>	As at 07.02.2018, notification date. On 23 January 2018 Croatian National Bank (CNB) sent a circular letter to all Croatian credit institutions to inform them about EBA's Guidelines on uniform disclosures under Article 473a of Regulation (EU) No 575/2013 as regards transitional arrangements for mitigating the impact of the introduction of IFRS 9 on own funds. The CNB expressed its expectation from all credit institutions to fully comply with applicable provisions of the Guidelines. If a credit institution should not comply with the applicable provisions of the Guidelines, the CNB shall consider imposing supervisory measures.
ES	Spain	Banco de España	<b>Intends to comply**</b>	From 20.03.2018 until the end of the transitional period.
FR	France	Autorité de Contrôle Prudentiel et de Résolution	<b>Yes</b>	As at 06.03.2018, notification date.

		<b>Competent authority</b>	<b>Complies or intends to comply</b>	<b>Comments</b>
IT	Italy	Bank of Italy	<b>Yes</b>	As at 29.04.2019, notification date. A legal reference to the GLs in included in the Circular of the Bank of Italy n. 285 “Regulations of the supervision of banks” – Party two – Chapter 13 “Public disclosure” – Section I.
CY	Cyprus	Central Bank of Cyprus	<b>Yes</b>	As at 22.04.2019, notification date.
LV	Latvia	Financial and Capital Market Commission	<b>Yes</b>	As at 01.02.2019, notification date. EBA Guidelines are implemented by amendments to the FCMC Regulations No 145 of 15 September 2006 Regulations for the Preparation of Public Quarterly Reports for Credit Institutions ( <a href="https://likumi.lv/doc.php?id=143867">https://likumi.lv/doc.php?id=143867</a> )
LT	Lithuania	Bank of Lithuania	<b>Yes</b>	As at 22.01.2019, notification date. Compliance with GL approved by 12 March 2018 Supervision Service Decision No 241-41.
LU	Luxembourg	Commission de Surveillance du Secteur Financier (CSSF)	<b>Yes</b>	As at 05.02.2019, notification date.
HU	Hungary	Central Bank of Hungary	<b>Yes</b>	As at 22.02.2019, notification date. Implementing document: MNB Recommendation 21/2018. ( <a href="#">A Magyar Nemzeti Bank 21/2018. (IV.18.) számú ajánlása az IFRS 9 standard bevezetése által a szavatolótkére gyakorolt hatás enyhítésére szolgáló átmeneti szabályokhoz kapcsolódó egységes nyilvánosságra hozatalról</a> )
MT	Malta	Malta Financial Services Authority (MFSA)	<b>Yes</b>	As at 04.02.2019, notification date (re-confirmed as at 02.11.2020).  The MFSA issued a circular on 28 October 2020, addressed to all credit institutions which are licensed under the Banking Act (Cap. 371 of the Laws of Malta). Through such Circular, credit institutions licensed in terms of the Banking Act are required to refer to the uniform disclosure template set out in the EBA Guidelines in fulfilling the relevant disclosure

		<b>Competent authority</b>	<b>Complies or intends to comply</b>	<b>Comments</b>
				requirements that fall within the scope of these EBA Guidelines.  Link to the MFSA Circular: <a href="https://www.mfsa.mt/wp-content/uploads/2020/10/Circular-on-the-EBA-Guidelines-on-disclosures-of-IFRS9-transitional-arrangements.pdf">https://www.mfsa.mt/wp-content/uploads/2020/10/Circular-on-the-EBA-Guidelines-on-disclosures-of-IFRS9-transitional-arrangements.pdf</a>
NL	Netherlands	De Nederlandsche Bank	<b>Yes</b>	As at 04.03.2019, notification date.
AT	Austria	Austrian Financial Market Authority	<b>Yes</b>	As at 08.03.2018, notification date.
PL	Poland	Komisja Nadzoru Finansowego	<b>Yes</b>	As at 16.03.2018, notification date.
PT	Portugal	Banco de Portugal	<b>Yes</b>	As at 05.02.2019, notification date. Link to Instrução no. 22/2018, Banco de Portugal regulation related with this Guideline: <a href="https://www.bportugal.pt/instrucao/222018">https://www.bportugal.pt/instrucao/222018</a>
RO	Romania	National Bank of Romania	<b>Yes</b>	As at 26.03.2018, notification date.
SI	Slovenia	Bank of Slovenia	<b>Yes</b>	As at 20.03.2018, notification date. <a href="https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2018-01-0462?so=2018-01-0462">https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2018-01-0462?so=2018-01-0462</a>
SK	Slovakia	Národná banka Slovenska	<b>Yes</b>	As at 05.02.2019, notification date.
FI	Finland	Finanssivalvonta (FIN-FSA)	<b>Yes</b>	As at 18.01.2019, notification date. Supervision release 8/2018 (only in <a href="#">FI</a> and <a href="#">SE</a> )
SE	Sweden	Finansinspektionen	<b>Yes</b>	As at 30.01.2019, notification date.
UK	United Kingdom	PRA	<b>Yes</b>	As at 06.02.2018, notification date.
		Financial Conduct Authority (FCA)	<b>Yes</b>	As at 20.03.2018, notification date.

**EU Institutions – Agencies**

ECB	ECB	ECB (for Significant Institutions as defined	<b>Yes</b>	As at 07.02.2018, notification date.
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		<b>Competent authority</b>	<b>Complies or intends to comply</b>	<b>Comments</b>
		in Council Regulation (EU) No 1024/2013 of 15 October 2013 conferring specific tasks on the European Central Bank concerning policies relating to the prudential supervision of credit institutions)		

**EEA – EFTA State**

IS	Iceland	Fjármálaeftirlitið (Financial Supervisory Authority, Iceland)	<b>Intends to comply**</b>	By such time as the necessary legislative or regulatory proceedings have been completed. – still the same
LI	Liechtenstein	Financial Market Authority Liechtenstein (FMA)	<b>Yes</b>	As at 26.02.2018, notification date.
NO	Norway	Finanstilsynet (Norwegian Financial Supervisory Authority)	<b>Yes</b>	As at 05.02.2019, notification date.

**European Territories under Article 355(3) TFEU**

UK	United Kingdom	Gibraltar Financial Services Commission	<b>No response</b>	No notification of compliance was received by the EBA within the two-month time limit.
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\*The EEA States other than the Member States of the European Union are not currently required to notify their compliance with the EBA's Guidelines. This table is based on information provided from those EEA States on a voluntary basis.

\*\* Please note that, in the interest of transparency, if a competent authority continues to intend to comply after the application date, it will be considered "non-compliant" unless (A) the Guidelines relate to a type of institution or instruments which do not currently exist in the jurisdiction concerned; or (B) legislative or regulatory proceedings have been initiated to bring any national measures necessary to comply with the Guidelines in force in the jurisdiction concerned.

**Notes**

Article 16(3) of the EBA's Regulations requires national competent authorities to inform us whether they comply or intend to comply with each Guideline or recommendation we issue. If a

competent authority does not comply or does not intend to comply it must inform us of the reasons. We decide on a case by case basis whether to publish reasons.

The EBA endeavour to ensure the accuracy of this document, however, the information is provided by the competent authorities and, as such, the EBA cannot accept responsibility for its contents or any reliance placed on it.

For further information on the current position of any competent authority, please contact that competent authority. Contact details can be obtained from the EBA's website [www.eba.europa.eu](http://www.eba.europa.eu).