
Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

ANNEX III

THE TREATMENT OF OFF-BALANCE-SHEET ITEMS

1. CHOICE OF THE METHOD

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2. METHODS

Method the ‘mark to market’ approach
1:

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Method the ‘original exposure’ approach
2:

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3. CONTRACTUAL NETTING (CONTRACTS FOR NOVATION AND OTHER NETTING AGREEMENTS)

(a) Types of netting that competent authorities may recognise

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(b) Conditions for recognition

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(c) Effects of recognition

(i) Contracts for novation

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(ii) Other netting agreements

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