

Regulation (EU) No 1071/2013 of the European Central Bank  
of 24 September 2013 concerning the balance sheet of the  
monetary financial institutions sector (recast) (ECB/2013/33)

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**Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) No 1071/2013 of the European Central Bank, Division PART 1. (See end of Document for details)

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## ANNEX III

### APPLICATION OF MINIMUM RESERVE REQUIREMENTS AND RELATED SPECIAL RULES

#### PART 1

##### **Minimum reserve requirements for credit institutions: general rules**

1. Cells marked with an \* in Table 1 in Annex I are used in the calculation of the reserve base. With respect to debt securities, credit institutions either present proof of liabilities to be excluded from the reserve base or apply a standardised deduction of a fixed percentage specified by the European Central Bank (ECB). Patterned cells are reported solely by credit institutions subject to reserve requirements.
2. The column ‘of which credit institutions subject to reserve requirements, ECB and national central banks’ (NCBs) does not include the liabilities of reporting agents vis-à-vis institutions listed as exempt from the ECB’s minimum reserve system, i.e. institutions which are exempt for reasons other than their being subject to reorganisation measures. Institutions which are temporarily exempt from minimum reserve requirements on account of their being subject to reorganisation measures are treated as institutions subject to minimum reserve requirements and, therefore, liabilities vis-à-vis these institutions are covered under the column ‘of which credit institutions subject to reserve requirements, ECB and NCBs’. Liabilities vis-à-vis institutions not actually required to maintain reserve holdings with the European System of Central Banks owing to the application of the lump-sum allowance are also covered under this column.
3. Full reporters may also report positions vis-à-vis ‘MFIs other than credit institutions subject to minimum reserves, ECB and NCBs’, rather than vis-à-vis ‘MFIs’ and ‘credit institutions subject to minimum reserves, ECB and NCBs’, provided that no loss of detail results and none of the positions in the non-patterned cells are affected. Furthermore, depending on the national collection systems and without prejudice to full compliance with the definitions and classification principles of the MFI balance sheet set out in this Regulation, credit institutions subject to reserve requirements may alternatively report the data necessary to calculate the reserve base, except those on negotiable instruments, in accordance with the table below, provided that none of the positions in the non-patterned cells of Table 1 in Annex I are affected.
4. Tail institutions report, as a minimum, quarterly data necessary to calculate the reserve base in accordance with the table below.
5. For reporting in accordance with the table below, strict correspondence with Table 1 of Annex I must be ensured.

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Table

**Data required for minimum reserves**

|   |  |
|---|--|
|   | Reserve base calculated as the sum of the following columns in Table 1 (Liabilities):<br>(a)-(b)+(c)+(d)+(e)+(f)-(g)+(h)+(i)+(j)+(k) |
| <b>DEPOSIT LIABILITIES</b><br>(Euro and foreign currencies combined)    |  |
| <b>9. TOTAL DEPOSITS</b>  |  |
| <b>9.1e + 9.1x</b>  |  |
| <b>9.2e + 9.2x</b>  |  |
| <b>9.3e + 9.3x</b>  |  |
| <b>9.4e + 9.4x</b>  |  |
| <b>of which:</b>  |  |
| <b>9.2e + 9.2x with agreed maturity<br/>            over two years</b>  |  |
| <b>of which:</b>  |  |
| <b>9.3e + 9.3x redeemable at notice<br/>            over two years</b>  | Voluntary reporting <sup>(1)</sup>   |
| <b>of which:</b>  |  |
| <b>9.4e + 9.4x repos</b>  |  |
|   | Outstanding issues, column (t) in Table 1 (Liabilities)  |
| <b>NEGOTIABLE INSTRUMENTS</b><br>(Euro and foreign currencies combined) |  |
| <b>11. DEBT SECURITIES ISSUED</b>                                       |  |
| <b>11e+11x with agreed maturity</b>                                     |  |
| <b>up to two years</b>  |  |
| <b>over two years</b>   |  |

<sup>(1)</sup> Reporting agents have the option of meeting this reporting requirement by means of voluntary reporting i.e. they are allowed to report either true figures (including nil positions) or 'missing information'. Once the choice to report true figures has been made, reporting agents are no longer able to report 'missing information'.

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