

Changes to legislation: There are outstanding changes not yet made to Regulation (EU) No 1073/2013 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

ANNEX IV

MINIMUM STANDARDS TO BE APPLIED BY THE ACTUAL REPORTING POPULATION

4. Minimum standards for revisions:

The revisions policy and procedures set by the ECB and the relevant NCB must be followed. Revisions deviating from regular revisions must be accompanied by explanatory notes.

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- [Regulation revoked by S.I. 2021/1300 Sch. 1 para. 69](#)