
Changes to legislation: Commission Implementing Regulation (EU) No 1423/2013 is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2013 No. 1423 may be subject to amendment by EU Exit Instruments made by both the Prudential Regulation Authority and the Financial Conduct Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

Commission Implementing Regulation (EU) No 1423/2013 of 20 December 2013 laying down implementing technical standards with regard to disclosure of own funds requirements for institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (Text with EEA relevance)

Article 1	Subject matter
Article 2	Full reconciliation of own funds items to audited financial statements
Article 3	Description of the main features of Common Equity Tier 1, Additional Tier 1 and Tier 2 instruments issued by institutions
Article 4	Disclosure of nature and amounts of specific items on own funds
Article 5	Disclosure of nature and amounts of specific items on own funds during the transitional period
Article 6	Entry into force Signature

ANNEX I

Balance Sheet Reconciliation Methodology

- (1) Institutions shall apply the methodology described in this Annex in...
- (2) Institutions shall use as a starting point the relevant balance...
- (3) Where institutions meet the obligations laid down in Part Eight...
- (4) Secondly, institutions shall expand the own funds items of the...
- (5) Thirdly, institutions shall establish a mapping between the elements resulting...
- (6) Where institutions comply with the obligations laid down in Part...
- (7) Where institutions meet the obligations laid down in Part Eight...
- (8) The balance sheet reconciliation information on own funds items resulting...

ANNEX II

Capital instruments' main features template

ANNEX III

Instructions for completing the capital instruments main features template

- (1) Institutions shall apply the instructions provided in this Annex in...

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(2) Institutions shall complete this template for the following categories: Common...

(3) The templates shall comprise columns with the features of the...

ANNEX IV

Own funds disclosure template

ANNEX V

Instructions for completing the own funds disclosure template

For the purposes of the own funds disclosure template,
regulatory...

ANNEX VI

Transitional own funds disclosure template

ANNEX VII

Instructions for completing the transitional own funds disclosure template

- (1) Institutions shall disclose column (A) of the template called 'Disclosure...
- (2) Institutions shall disclose in the visible cells of column (C)...
- (3) By way of exception from paragraph 2, for rows 26a,...
- (4) With regard to unrealised losses and gains measured at fair...
- (5) With regard to deductions from Common Equity Tier 1 capital...
- (6) With regard to deductions from Additional Tier 1 capital referred...
- (7) With regard to deductions from Tier 2 capital referred to...
- (8) With regard to minority interests, institutions shall disclose in column...
- (9) With regard to filters and deductions referred to in Article...
- (10) Residual amounts relating to deductions from Common Equity Tier 1...

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- (1) [OJ L 176, 27.6.2013, p. 1.](#)
- (2) <http://www.bis.org/publ/bcbs189.pdf>
- (3) Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC ([OJ L 176, 27.6.2013, p. 338](#)).
- (4) <http://www.bis.org/publ/bcbs221.pdf>
- (5) Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC ([OJ L 331, 15.12.2010, p. 12](#)).

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EUR 2013 No. 1423 may be subject to amendment by EU Exit Instruments made by both the [Prudential Regulation Authority](#) and the [Financial Conduct Authority](#) under powers set out in [The Financial Regulators' Powers \(Technical Standards etc.\) \(Amendment etc.\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1115\)](#), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on [legislation.gov.uk](#). Details of relevant amending instruments can be found on their website/s.

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Changes and effects yet to be applied to :

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 13](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Pt. 2 revoked by [S.I. 2021/1078 reg. 13\(2\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). The affected provision Pt. 2 (PRA) was modified by a non-legislative instrument ([Technical Standards \(Capital Requirements\) \(EU Exit\) \(No.3\) Instrument 2019](#)) and is not present in the text of the retained EU legislation on [legislation.gov.uk](#). Details of the non-legislative modifications can be found on the Bank of England's website on the page entitled "[The Bank of England's amendments to financial services legislation under the European Union \(Withdrawal\) Act 2018](#)".)