

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014 is up to date with all changes known to be in force on or before 08 September 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 2014 No. 680 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. **ANNEX II** (Document for details) View outstanding changes

## REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS

### Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2020/429 of 14 February 2020 amending Implementing Regulation \(EU\) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation \(EU\) No 575/2013 of the European Parliament and of the Council \(Text with EEA relevance\).](#)

## PART II: TEMPLATE RELATED INSTRUCTIONS

5. MARKET RISK TEMPLATES
- 5.3. C 20.00 – MARKET RISK: STANDARDISED APPROACH FOR SPECIFIC RISK FOR POSITIONS ASSIGNED TO THE CORRELATION TRADING PORTFOLIO (MKR SA CTP)
- 5.3.2. Instructions concerning specific positions

Rows	
010	<b>TOTAL EXPOSURES</b> Total amount of outstanding positions (held in the correlation trading portfolio) reported by the institution playing the role/s of originator, investor or sponsor.
020-040	<b>ORIGINATOR</b> Point (13) of Article 4(1) CRR
050-070	<b>INVESTOR</b> Credit institution that holds a securitisation positions in a securitisation transaction for which it is neither originator, sponsor nor original lender
080-100	<b>SPONSOR</b> Point (14) of Article 4(1) CRR A sponsor that also securitises its own assets shall fill in the originator's rows with the information regarding its own securitised assets.
030, 060 and 090	<b>SECURITISATION POSITIONS</b> The correlation trading portfolio shall comprise securitisations, n-th-to-default credit derivatives and possibly other hedging positions that meet the criteria set out in paragraphs 2 and 3 of Article 338 CRR. Derivatives of securitisation exposures that provide a pro-rata share as well as positions

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<p>110</p>	<p><b>N-TH-TO-DEFAULT CREDIT DERIVATIVES</b> N-th to default credit derivatives that are hedged by n-th-to-default credit derivatives in accordance with Article 347 CRR shall both be reported here. The positions originator, investor and sponsor do not fit for n-th to default credit derivatives. As a consequence, the breakdown as for securitisation positions cannot be provided for n-th to default credit derivatives.</p>
<p>040, 070, 100 and 120</p>	<p><b>OTHER CTP POSITIONS</b> The following positions are included:</p> <ul style="list-style-type: none"> <li>— Derivatives of securitisation exposures that provide a pro-rata share, as well as positions hedging CTP positions;</li> <li>— CTP positions hedged by credit derivatives in accordance with Article 346 CRR;</li> <li>— Other positions that satisfy Article 338(3) CRR.]</li> </ul>

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### **Changes and effects yet to be applied to :**

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 13](#)
- Regulation revoked by [S.I. 2021/1078, reg. 13\(2\)\(aa\)](#) (as inserted) by [S.I. 2021/1376 reg. 32\(7\)\(a\)\(i\)](#) (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. 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')

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

- Art. 1(a)-(c) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by [S.I. 2021/1376](#))
- Art. 1(e)-(g) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by [S.I. 2021/1376](#))