
Status: Point in time view as at 01/12/2016.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 1. is up to date with all changes known to be in force on or before 30 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/s. (See end of Document for details)

Commission Implementing Regulation (EU) No 680/2014 of 16 April 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)

Status: Point in time view as at 01/12/2016.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 1. is up to date with all changes known to be in force on or before 30 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 are available on their website/s. (See end of Document for details)

REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2015/227 of 9 January 2015 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 \(Text with EEA relevance\).](#)

1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

ANNEX III Table 2: rows 1 - 40

[^{F2}1.2. Liabilities]

ANNEX III Table 3: rows 1 - 32

Textual Amendments

- F2** Substituted by [Commission Implementing Regulation \(EU\) 2016/1702 of 18 August 2016 amending Implementing Regulation \(EU\) No 680/2014 as regards templates and instructions \(Text with EEA relevance\).](#)

[^{F3}1.3 Equity]]

ANNEX III Table 4: rows 1 - 37

Textual Amendments

- F3** Substituted by [Commission Implementing Regulation \(EU\) 2015/1278 of 9 July 2015 amending Implementing Regulation \(EU\) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions as regards instructions, templates and definitions \(Text with EEA relevance\).](#)

Status:

Point in time view as at 01/12/2016.

Changes to legislation:

Commission Implementing Regulation (EU) No 680/2014, Division 1. is up to date with all changes known to be in force on or before 30 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.

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/s.