

Status: Point in time view as at 21/02/2015.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 13. is up to date with all changes known to be in force on or before 21 July 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).

13. Collateral and guarantees received

13.1 Breakdown of loans and advances by collateral and guarantees

ANNEX III Table 22: rows 1 - 9

		Maximum amount of the collateral or guarantee that can be considered					Financial guarantees received
Guarantees and collateral	References	Mortgage loans [Loans collateralized by immovable property]		Other collateralized loans			
		Residential	Commercial	Cash [Debt instruments issued]	Rest		
	<i>IFRS 7.36(b)</i>	<i>Annex V.Part 2.81(a)</i>	<i>Annex V.Part 2.81(a)</i>	<i>Annex V.Part 2.81(b)</i>	<i>Annex V.Part 2.81(b)</i>	<i>Annex V.Part 2.81(c)</i>	
		010	020	030	040	050	
010	Loans and advances	<i>Annex V.Part 2.81</i>					
020	of which: Other financial corporations	<i>Annex V.Part 1.35(d)</i>					
030	of which: Non-financial corporations	<i>Annex V.Part 1.35(e)</i>					
040	of which: Households	<i>Annex V.Part 1.35(f)</i>					

13.2 Collateral obtained by taking possession during the period [held at the reporting date]

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		References	Carrying amount
			010
010	Non-current assets held-for-sale	IFRS 7.38(a)	
020	Property, plant and equipment	IFRS 7.38(a)	
030	Investment property	IFRS 7.38(a)	
040	Equity and debt instruments	IFRS 7.38(a)	
050	Other	IFRS 7.38(a)	
060	Total		

13.3 Collateral obtained by taking possession [tangible assets] accumulated

		References	Carrying amount
			010
010	Foreclosure [tangible assets]	IFRS 7.38(a); Annex V.Part 2.84	

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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.