

**Status:** Point in time view as at 01/12/2016.

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014, Division 14. is up to date with all changes known to be in force on or before 17 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 Commission 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).

### [F2]14. Fair value hierarchy: financial instruments at fair value

ANNEX III Table 25: rows 1 - 31

	Reference	Fair value hierarchy IFRS 13.93 (b)			Change in fair value for the period ITS V.Part 2.86		Accumulated change in fair value before taxes ITS V.Part 2.87		
		Level 1	Level 2	Level 3	Level 2	Level 3	Level 1	Level 2	Level 3
		IFRS 13.76	IFRS 13.81	IFRS 13.86	IFRS 13.81	IFRS 13.86, 93(f)	IFRS 13.76	IFRS 13.81	IFRS 13.86
		010	020	030	040	050	060	070	080
<b>ASSETS</b>									
<b>010</b>	Financial assets held for trading	IFRS 7.8(a)(ii); IAS 39.9, AG 14							
<b>020</b>	Derivatives	IAS 39.9							
<b>030</b>	Equity instruments	IAS 32.11							
<b>040</b>	Debt securities	Annex V.Part 1.24, 26							
<b>050</b>	Loans and advances	Annex V.Part 1.24, 27							
<b>060</b>	Financial assets designated at fair value	IFRS 7.8(a)(i); IAS 39.9							



**Status:** Point in time view as at 01/12/2016.

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014, Division 14. is up to date with all changes known to be in force on or before 17 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 can be found on their website/s. (See end of Document for details)

		15(a)							
<b>170</b>	Short positions	IAS 39 AG 15(b)							
<b>180</b>	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30							
<b>190</b>	Debt securities issued	Annex V.Part 1.31							
<b>200</b>	Other financial liabilities	Annex V.Part 1.32-34							
<b>210</b>	<b>Financial liabilities designated at fair value through profit or loss</b>	IFRS 7.8 (e) IAS 39.9							
<b>220</b>	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30							
<b>230</b>	Debt securities issued	Annex V.Part 1.31							
<b>240</b>	Other financial liabilities	Annex V.Part 1.32-34							
<b>250</b>	<b>Derivatives – Hedge accounting</b>	IFRS 7.22 (b); IAS 39.9; Annex V.Part 1.19							II

**Status:** Point in time view as at 01/12/2016.

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014, Division 14. is up to date with all changes known to be in force on or before 17 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 can be found on their website/s. (See end of Document for details)

#### **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 \(Text with EEA relevance\)](#).

**Status:**

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

**Changes to legislation:**

Commission Implementing Regulation (EU) No 680/2014, Division 14. is up to date with all changes known to be in force on or before 17 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.

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.