
Status: Point in time view as at 11/07/2023.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 23. is up to date with all changes known to be in force on or before 05 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)

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)

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REPLACES ANNEX III – REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

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).

23. Loans and advances: additional information

23.1 Loans and advances: Number of instruments

ANNEX III Table 57: rows 1 - 27

23.2 Loans and advances: Additional information on gross carrying amounts

ANNEX III Table 58: rows 1 - 47

23.3 Loans and advances collateralised by immovable property: Breakdown by LTV ratios

ANNEX III Table 59: rows 1 - 26

23.4 Loans and advances: Additional information on accumulated impairments and accumulated negative changes in fair value due to credit risk

ANNEX III Table 60: rows 1 - 26

23.5 Loans and advances: Collateral received and financial guarantees received

ANNEX III Table 61: rows 1 - 29

23.6 Loans and advances: Accumulated partial write-offs]

ANNEX III Table 62: rows 1 - 13

Status:

Point in time view as at 11/07/2023.

Changes to legislation:

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