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*Status: Point in time view as at 16/04/2014.*

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014, Division 31. is up to date with all changes known to be in force on or before 16 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)

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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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## REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

### 31. Related parties

#### 31.1 Related parties: amounts payable to and amounts receivable from

ANNEX III Table 49: rows 1 - 17

#### 31.2 Related parties: expenses and income generated by transactions with

ANNEX III Table 50: rows 1 - 12

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