
Status: Point in time view as at 01/12/2016.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 16. is up to date with all changes known to be in force on or before 03 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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REPORTING FINANCIAL INFORMATION ACCORDING TO NATIONAL ACCOUNTING FRAMEWORKS

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

16. Breakdown of selected statement of profit or loss items

16.1 Interest income and expenses by instrument and counterparty sector

ANNEX IV Table 34: rows 1 - 31

16.2 Gains or losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss by instrument

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Current period 010
010	Equity instruments	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>	<i>IAS 32.11</i>	
020	Debt securities	<i>Annex V.Part 1.26</i>	<i>Annex V.Part 1.26</i>	
030	Loans and advances	<i>Annex V.Part 1.27</i>	<i>Annex V.Part 1.27</i>	
040	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9</i>	<i>ECB/2013/33 Annex 2.Part 2.9</i>	
050	Debt securities issued	<i>Annex V.Part 1.31</i>	<i>Annex V.Part 1.31</i>	
060	Other financial liabilities	<i>Annex V.Part 1.32-34</i>	<i>Annex V.Part 1.32-34</i>	
070	GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND	<i>BAD art 27.Vertical Annex V.Part 2.97</i>	<i>IFRS 7.20(a) (v-vii); IAS 39.55(a)</i>	

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	LIABILITIES			
	NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET			

16.3 Gains or losses on financial assets and liabilities held for trading by instrument

ANNEX IV Table 36: rows 1 - 20

16.4 Gains or losses on financial assets and liabilities held for trading by risk

ANNEX IV Table 37: rows 1 - 16

16.5 Gains or losses on financial assets and liabilities designated at fair value through profit or loss by instrument

ANNEX IV Table 38: rows 1 - 17

16.6 Gains or losses from hedge accounting

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Current period 010
010	Fair value changes of the hedging instrument [including discontinuation]	<i>Accounting Directive art 8(1)(a), (6), (8) (1)(a)</i>	<i>IFRS 7.24(a)(i)</i>	
020	Fair value changes of the hedged item attributable to the hedged risk	<i>Accounting Directive art 8(1)(a), (6), (8) (1)(a)</i>	<i>IFRS 7.24(a)(ii)</i>	
030	Ineffectiveness in profit or loss from cash flow hedges	<i>Accounting Directive art 8(1)(a), (6), (8) (1)(a)</i>	<i>IFRS 7.24(b)</i>	

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040	ineffectiveness in profit or loss from hedges of net investments in foreign operations	Accounting Directive art 8(1)(a)	IFRS 7.24(c)	
050	GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET	Accounting Directive art 8(1)(a), (6), (8) (1)(a)	IFRS 7.24	

16.7 Impairment on financial and non-financial assets]]

ANNEX IV Table 40: rows 1 - 20

Status:

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

Changes to legislation:

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