

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014, Division 21. 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 websites. (See ANNEX IV Document for details) View outstanding changes

## REPORTING FINANCIAL INFORMATION ACCORDING TO NATIONAL ACCOUNTING FRAMEWORKS

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

### 21. Tangible and intangible assets: assets subject to operating lease

ANNEX IV Table 64: rows 1 - 12

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Carrying amount <b>Annex V.Part 2.278-279</b> <b>010</b>
010	<b>Property plant and equipment</b>		<i>IAS 16.6; IAS 1.54(a)</i>	
020	Revaluation model		<i>IAS 17.49; IAS 16.31, 73(a)(d)</i>	
030	Cost model		<i>IAS 17.49; IAS 16.30, 73(a)(d)</i>	
040	<b>Investment property</b>		<i>IAS 40.IN5; IAS 1.54(b)</i>	
050	Fair value model		<i>IAS 17.49; IAS 40.33-55, 76</i>	
060	Cost model		<i>IAS 17.49; IAS 40.56,79(c)</i>	
070	<b>Other intangible assets</b>	<i>BAD art 4.Assets(9)</i>	<i>IAS 38.8, 118</i>	
080	Revaluation model		<i>IAS 17.49; IAS 38.75-87, 124(a) (ii)</i>	
090	Cost model		<i>IAS 17.49; IAS 38.74</i>	<b>]</b>

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**Changes and effects yet to be applied to :**

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 13](#)
- Regulation revoked by [S.I. 2021/1078](#), reg. 13(2)(aa) (as inserted) by [S.I. 2021/1376 reg. 32\(7\)\(a\)\(i\)](#) (This amendment not applied to [legislation.gov.uk](#). The affected provision Pt. 2 (PRA) was modified by a non-legislative instrument (Technical Standards (Capital Requirements) (EU Exit) (No.3) Instrument 2019) and is not present in the text of the retained EU legislation. Details of the non-legislative modifications can be found on the Bank of England's website on the page entitled 'The Bank of England's amendments to financial services legislation under the European Union (Withdrawal) Act 2018')

**Changes and effects yet to be applied to the whole legislation item and associated provisions**

- Art. 1(a)-(c) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by [S.I. 2021/1376](#))
- Art. 1(e)-(g) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by [S.I. 2021/1376](#))