
Status: Point in time view as at 01/12/2018.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 4, is up to date with all changes known to be in force on or before 08 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) 2017/1443 of 29 June 2017 amending Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regards to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (Text with EEA relevance).

4. Breakdown of financial assets by instrument and by counterparty sector

4.1 Financial assets held for trading

ANNEX IV Table 8: rows 1 - 22

4.2.1 Non-trading financial assets mandatorily at fair value through profit or loss

ANNEX IV Table 9: rows 1 - 21

4.2.2 Financial assets designated at fair value through profit or loss

ANNEX IV Table 10: rows 1 - 22

4.3.1 Financial assets at fair value through other comprehensive income

ANNEX IV Table 11: rows 1 - 24

4.4.1 Financial assets at amortised cost

ANNEX IV Table 12: rows 1 - 20

4.5 Subordinated financial assets

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Carrying amount
				Annex V.Part 1.27-28
				010
010	Loans and advances	<i>Annex V.Part 1.32</i>	<i>Annex V.Part 1.32</i>	

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	Debt securities	<i>1.31</i>	<i>1.31</i>	
030	SUBORDINATED [FOR THE ISSUER] FINANCIAL ASSETS	<i>Accounting Directive art 8(1)(a); Annex V.Part 2.78, 100</i>	<i>Annex V.Part 2.78, 100</i>	

4.6 Trading Financial assets

ANNEX IV Table 14: rows 1 - 23

4.7 Non-trading non-derivative financial assets measured at fair value through profit or loss

ANNEX IV Table 15: rows 1 - 22

4.8 Non-trading non-derivative financial assets measured at fair value to equity

ANNEX IV Table 16: rows 1 - 24

4.9 Non-trading non-derivative financial assets measured at a cost-based method

ANNEX IV Table 17: rows 1 - 24

4.10 Other non-trading non-derivative financial assets]

ANNEX IV Table 18: rows 1 - 24

Status:

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