

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 43, is up to date with all changes known to be in force on or before 07 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).

43. Provisions

ANNEX IV Table 89: rows 1 - 12

		Reference	Reference	Carrying amount		Annex V, Part 1.27-28				
		National GAAP based on BAD	National GAAP compatible IFRS	Pensions and other post employment defined benefit obligations	Other long term employee benefits	Restructuring	Pending legal issues and tax litigation	Commitments and guarantees given under national GAAP	Other commitments and guarantees given measured under IAS 37 and guarantees given measured under IFRS 4	Other provisions
				IAS 19.63; IAS 1.78(d); Annex V, Part 2.10	IAS 19.153; IAS 1.78(d); Annex V, Part 2.10	IAS 37.70-83	IAS 37.14		IAS 37; IFRS 4; Annex V, Part 2.304-305	IAS 37.14
				Annex V, Part 2.10	Annex V, Part 2.10			BAD art 24-25, 33(1)		
				010	020	030	040	050	055	060
010	Opening balance [carrying amount at the beginning of		IAS 37.84 (a)							

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	period]								
020	Additions, including increases in existing provisions	IAS 37.84 (b)							
030	(-) Amounts used	IAS 37.84 (c)							
040	(-) Unused amounts reversed during the period	IAS 37.84 (d)							
050	Increase in the discounted amount [passage of time] and effect of any change in the discount rate	IAS 37.84 (e)							
060	Other movements								
070	Closing balance [carrying amount at the end of the period]	IAS 37.84 (a)							1

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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.

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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](#))