

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 45 is up to date with all changes known to be in force on or before 14 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 end of 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 \(Text with EEA relevance\).](#)

45 Breakdown of selected items of statement of profit or loss

45.1 Gains or losses on financial assets and liabilities designated at fair value through profit or loss by accounting portfolio

		References National GAAP based on BAD	References National GAAP compatible IFRS	Current period	Changes in fair value due to credit risk
				010	020
010	Financial assets designated at fair value through profit or loss		IFRS 7.20(a) (i); IFRS 9.4.1.5		
020	Financial liabilities designated at fair value through profit or loss		IFRS 7.20(a) (i); IFRS 9.4.2.2		
030	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS	BAD art 27.Vertical layout(6)	IFRS 7.20(a) (i)		

45.2 Gains or losses on derecognition of non-financial assets

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 45 is up to date with all changes known to be in force on or before 14 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. [View out of Document](#) [View out of Document](#) [View out of Document](#)

		References National GAAP based on BAD	References National GAAP compatible IFRS	Current period
				Annex V.Part 2.313 010
010	Property, Plant and Equipment		IAS 16.68, 71	
020	Investment property		IAS 40.69; IAS 1.34(a), 98(d)	
030	Intangible assets		IAS 38.113-115A; IAS 1.34(a)	
040	Other assets		IAS 1.34 (a)	
050	GAINS OR (-) LOSSES ON DERECOGNITION OF NON-FINANCIAL ASSETS		IAS 1.34	

45.3 Other operating income and expenses

		References National GAAP based on BAD	References National GAAP compatible IFRS	Income 010	Expenses 020
010	Changes in fair value in tangible assets measured using the fair value model	Annex V.Part 2.314	IAS 40.76(d); Annex V.Part 2.314		
020	Investment property	Annex V.Part 2.314	IAS 40.75(f); Annex V.Part 2.314		
030	Operating Leases other than investment property	Annex V.Part 2.315	IFRS 16.81,82; Annex V.Part 2.315		
040	Other	Annex V.Part 2.316	Annex V.Part 2.316		
050	OTHER OPERATING INCOME OR EXPENSES	Annex V.Part 2.314-316	Annex V.Part 2.314-316]

Changes to legislation:

Commission Implementing Regulation (EU) No 680/2014, Division 45 is up to date with all changes known to be in force on or before 14 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.

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.

[View outstanding changes](#)

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](#))