

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 6. 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).

6. Breakdown of non-trading loans and advances to non-financial corporations by NACE codes

6.1 Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes

ANNEX IV Table 19: rows 1 - 26

		References	Non-financial corporations <i>Annex V, Part 1.42(e), Part 2.91</i>					
			Gross carrying amount	of which: loans and advances subject to impairment	Of which: non-performing	of which: defaulted	Accumulated impairment	Accumulated negative changes in fair value due to credit risk on non-performing exposures
			<i>Annex V, Part 2.34</i>	<i>Annex V, Part 2.93</i>	<i>Annex V, Part 2.93</i>	<i>Annex V, Part 2.70</i>	<i>Annex V, Part 2.70</i>	<i>Part 2.69</i>
			010	011	012	013	021	022
010	A Agriculture, forestry and fishing	<i>NACE Regulation</i>						
020	B Mining and quarrying	<i>NACE Regulation</i>						
030	C Manufacturing	<i>NACE Regulation</i>						

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040 amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes							
	Electricity, gas, steam and air conditioning supply	NACE Regulation					
050	E Water supply	NACE Regulation					
060	F Construction	NACE Regulation					
070	G Wholesale and retail trade	NACE Regulation					
080	H Transport and storage	NACE Regulation					
090	I Accommodation and food service activities	NACE Regulation					
100	J Information and communication	NACE Regulation					
105	K Financial and insurance activities	NACE Regulation, Annex V, Part 2.92					
110	L Real estate activities	NACE Regulation					
120	M Professional, scientific and technical activities	NACE Regulation					
130	N Administrative and support service activities	NACE Regulation					

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<p>140 amending instruments of the Council on their website/s. (See end of Document for details) View outstanding changes</p>							
	Public administration and defence, compulsory social security	Regulation					
150	P Education	NACE Regulation					
160	Q Human health services and social work activities	NACE Regulation					
170	R Arts, entertainment and recreation	NACE Regulation					
180	S Other services	NACE Regulation					
190	LOANS AND ADVANCES	Annex V, Part 1.32, Part 2.90]

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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](#))