

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014 is up to date with all changes known to be in force on or before 03 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) View outstanding changes

F¹ ANNEX IV

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

7. Financial assets subject to impairment that are past due

7.2 Financial assets subject to impairment that are past due under national GAAP

ANNEX IV Table 21: rows 1 - 32

| | | References | Carrying amount <i>Annex V.Part 1.27-28</i> | | | | |
|-----|------------------------------|---|---|------------------------|-----------|-------------------|------------------------|
| | | National GAAP based on BAD | Past due but not impaired | | | Past due impaired | |
| | | | ≤ 30 days | > 30 days ≤ 90 days | > 90 days | ≤ 30 days | > 30 days ≤ 90 days |
| | | <i>CRR art 4(95); Annex V.Part 2.96</i> | | | | | |
| | | 010 | 020 | 030 | 040 | 050 | 060 |
| 060 | Debt securities | <i>Annex V.Part 1.31, 44(b)</i> | | | | | |
| 070 | Central banks | <i>Annex V.Part 1.42(a)</i> | | | | | |
| 080 | General governments | <i>Annex V.Part 1.42(b)</i> | | | | | |
| 090 | Credit institutions | <i>Annex V.Part 1.42(c)</i> | | | | | |
| 100 | Other financial corporations | <i>Annex V.Part 1.42(d)</i> | | | | | |
| 110 | Non-financial corporations | <i>Annex V.Part 1.42(e)</i> | | | | | |
| 120 | Loans and advances | <i>Annex V.Part 1.32, 44(a)</i> | | | | | |
| 130 | Central banks | <i>Annex V.Part 1.42(a)</i> | | | | | |
| 140 | General governments | <i>Annex V.Part 1.42(b)</i> | | | | | |
| 150 | Credit institutions | <i>Annex V.Part 1.42(c)</i> | | | | | |

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| | | | | | | | |
|------------|---|----------------------------------|--|--|--|--|--|
| 160 | Other financial corporations | Annex V, Part 1.42(d) | | | | | |
| 170 | Non-financial corporations | Annex V, Part 1.42(e) | | | | | |
| 180 | Households | Annex V, Part 1.42(f) | | | | | |
| 190 | TOTAL DEBT INSTRUMENTS | Annex V, Part 2.94-95 | | | | | |
| | Loans and advances by product, by collateral and by subordination | | | | | | |
| 200 | On demand [call] and short notice [current account] | Annex V, Part 2.85(a) | | | | | |
| 210 | Credit card debt | Annex V, Part 2.85(b) | | | | | |
| 220 | Trade receivables | Annex V, Part 2.85(c) | | | | | |
| 230 | Finance leases | Annex V, Part 2.85(d) | | | | | |
| 240 | Reverse repurchase loans | Annex V, Part 2.85(e) | | | | | |
| 250 | Other term loans | Annex V, Part 2.85(f) | | | | | |
| 260 | Advances that are not loans | Annex V, Part 2.85(g) | | | | | |
| 270 | of which: Loans collateralized by | Annex V, Part 2.86(a), 87 | | | | | |

ANNEX IV

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| | | | | | | | |
|------------|---|---|--|--|--|--|----------|
| | immovable property | | | | | | |
| 280 | of which: other collateralized loans | Annex V, Part 2.86(b), 87 | | | | | |
| 290 | of which: credit for consumption | Annex V, Part 2.88(a) | | | | | |
| 300 | of which: lending for house purchase | Annex V, Part 2.88(b) | | | | | |
| 310 | of which: project finance loans | Annex V, Part 2.89; CRR Art 147(8) | | | | | 1 |

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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](#))