

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 17 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

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).

13. Collateral and guarantees received

13.2.1 Collateral obtained by taking possession during the period [held at the reference date]

ANNEX IV Table 37: rows 1 - 13

		Collateral obtained by taking possession during the period [held at the reference date] (Annex V, Part 2.175)					Of which: Non current assets held for sale (IFRS 5.38, Annex V, Part 2.7)	
		Value at initial recognition	Carrying amount	Accumulated negative changes	Value at initial recognition	Carrying amount		
		References National GAAP based on BAD	References National GAAP compatible IFRS	Annex V, Part 2.175	Annex V, Part 2.175	Annex V, Part 2.175	Annex V, Part 2.175	Part 1.27-28
				0010	0020	0030	0040	0050
0010	Property, Plant and Equipment	IAS 16.6						
0020	Other than Property Plant and Equipment	IFRS 7.38(a)						
0030	Residential immovable property	Annex V, Part 1.173(a), IFRS 7.38(a), Annex V, Part 2.173(a)						

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0040	Commercial immovable property	Annex V, Part 2.173(a)	PIFRS 7.38(a), Annex V, Part 2.173(a)				
0050	Movable property (ii)	Annex V, Part 2.173(b)	PIFRS 7.38(a), Annex V, Part 2.173(b) (ii)				
0060	Equity and debt securities	Annex V, Part 2.173(b)	PIFRS 7.38(a), Annex V, Part 2.173(b) (iii)				
0070	Other	Annex V, Part 2.173(b)	PIFRS 7.38(a), Annex V, Part 2.173(b) (iv)				
0080	Total						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](#))