

Status: Point in time view as at 31/01/2020.

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 23 June 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 are available on their website/s. (See end of Document for details)

REPORTING FINANCIAL INFORMATION ACCORDING TO NATIONAL ACCOUNTING FRAMEWORKS

Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2017/1443 of 29 June 2017 amending Commission Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regards to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (Text with EEA relevance).

20. Geographical breakdown

20.6 Geographical breakdown of liabilities by residence of the counterparty

ANNEX IV Table 60: rows 1 - 18

z-axis		Country of residence of the counterparty		
		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount <i>Annex V.Part 1.27-28, 2.271</i> 010
010	Derivatives	<i>CRR Annex II; Annex V.Part 1.24(a), 25, 26, 44(e), Part 2.272</i>	<i>IFRS 9 Appendix A, Annex V.Part 1.44(e), Part 2.272</i>	
020	Of which: credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>	
030	Of which: other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>	
040	Short positions	<i>Annex V.Part 1.44(d)</i>	<i>IFRS 9.BA7(b); Annex V.Part 1.44(d)</i>	
050	Of which: credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>	
060	Of which: other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>	
070	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	

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	Central banks	Annex V.Part I.42(a)	Annex V.Part I.42(a)	
090	General governments	Annex V.Part I.42(b)	Annex V.Part I.42(b)	
100	Credit institutions	Annex V.Part I.42(c)	Annex V.Part I.42(c)	
110	Other financial corporations	Annex V.Part I.42(d)	Annex V.Part I.42(d)	
120	Non-financial corporations	Annex V.Part I.42(e)	Annex V.Part I.42(e)	
130	Households	Annex V.Part I.42(f)	Annex V.Part I.42(f)	1

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