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 04 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

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).

23. Loans and advances: additional information

Loans and advances: Accumulated partial write-offs 23.6

ANNEX IV Table 72: rows 1 - 14

	Ac	cum						<u> </u>			art 2	.72,	74)				
			Per	rforn	ning	Nc	on Pe	rfori	ning								
								Un	likel	y Pa	st du	e > 9	90 da	iys			
								to									
								pay	У								
								tha	ıt								
								are	;								
								no	-								
								pas									
								du	e								
								or									
								pas du									
								au <=									
								-	days								
		of		of	of		of	70	of		of	Po	stDa	etDe	st P a	stDo	stPast
		-	ich:			ich·	-	ich·	-	ich•							e due
											ir E sx						
		wit			e wi		wi		wi			h90			2	5	7
		for	bea	ranc	e foi	bea	rafoo	b ea	rafoo	b ea	ra fo r	bda	yaoha	esve	arse	arye	arsears
											re s ne						
				<=								18	0 đ aj	ysye	arse	arye	ars
				90									yea	ar			
				da	Ŷ												
																	N EN NES
																	??E q ? ??2
	4AP							· ·		1	· ·		5, 23	6-23	6-23	6-23	5-235- 2.
	mpat	ib 45 9	9-2Ø	б- <u>2</u> 3.	y	22	6-23	y	25	1	25	/					
IF.								L		1	2 259						
5																	h e trn hes
Nation	<i>1l</i>																₽₽₽ , ₽₽₽ 2
alte		. 75	トウト	K_77	あ フち	9-26	1-21	Ø-28	X-23	6-23	6-23	5-23	6 . 23	6-23	6-23	6-23	5-235- 2.
GAAP based				6-23.	· ·		6-23		25		25		,	r		-	

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 04 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

relevant		ing in.	strume	ents ca	n be f	ound o	n their	webs	ite/s. (See en	d of D	ocume	ent for	detail.	s) Viev	v outst	anding	g chan	ges
	on BA	ת																	
	DA	ν	00	1000	2000	3000	1000	5000	c mn	7000	omn	0001	0.001	1001	0.001	2001	10014	5001	(0)17
10100	4			_		_	+wv	pwu	owu	/ 000	owu	am 1	UW1.	IWI.	20013	pw14	+W1.	50010	bWI
0010L(avt He	BE ,I.	.32,													
	d <i>44</i> Iva Ra			210															
					10.1		-												
00 20 of		n <i>e</i> w	næa	art Ho	ĦĽ(Ŋ)42(f	1												
	hich:																		
	ousel				0.6	D ((<u> </u>												
0030of				irt <u>B</u> a	æбµ	18,6 (a),												
	hich7:	87																	
	oans Ilatei																		
		rans	eu																
by	sider	tial																	
	imov																		
	oper																		
0040of			₩₽	₩A		2) 4,2(e	.)												
	hicSM	1 <i>E</i> A	IE 1E	.,	an er he	, , , , <u>,</u> , , <u>,</u>	,												
	on <i>Ar</i>																		
	nandci		Ī																
	rp2/u		n)s —																
	MEs																		
0050of	' An	netw	n MÆR	uh Ba	1289	i 2 39i	x												
	hich:																		
C	omm	erci	al																
R	eal																		
E	state																		
) (0	CRE)																		
lo	ans																		
to																			
	MEs																		
0060of		n <i>e</i> tv	n MÆR	aVt Ho	14 Z (le	2 42(e)												
	hich:																		
	on-																		
	nanci																		
	rpor	atio	ns –																
	her an																		
	an MEs																		
0070of		10 14 1		. L4 D	220	i 2 39i	2												
	hich:		i MAXI	171124	u d zi	12391	x												I
	omm		al																
	eal																		
	state																		
	CRE)																		
	ans																		
to																			
	FCs																		
ot	her																		
	an																		
SI SI	MEs																		

Commission Implementing Regulation (EU) No 680/2014 is up to date with all changes known to be in force on or before 04 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)