Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, C 40.00 — ALTERNATIVE TREATMENT OF THE EXPOSURE MEASURE (LR1) is up to date with all changes known to be in force on or before 19 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 ON LEVERAGE

Textual Amendments

F1 Substituted by Commission Implementing Regulation (EU) 2016/428 of 23 March 2016 amending Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions as regards the reporting of the Leverage Ratio (Text with EEA relevance).

C 40.00 — ALTERNATIVE TREATMENT OF THE EXPOSURE MEASURE (LR1)

ANNEX X Table 2: rows 1 - 28

Row		Column					_		
		010	020	040	050	070	075	085	120
			tin ⁄g ccoun		Add-		l Capped	Capped	
		balance		on for	on		notional		
		sheet value	assumin no	igsr is	under the	nominai value	amount	amount (same	exposure amount
		varuc	netting		mark-	varuc			ehypothet
			or		to			name)	exempted
			other		market				1
			CRM		method				
					(assumi	ng			
					no netting				
					or				
					other				
					CRM)				
010	Derivativ	ves							
020	Credit derivativ (protecti sold)								
030	Credit derivative (protective sold), which are subject to a close out clause								
040	Credit derivativ (protecti								

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	. 2018/1115), mending inst					rrently availa Document fo			
- reievani a	sold),	inenis can	be jound on i	neir websiter.	s. (See ena of	Bocument je	acians) ric	w ouisianain	genunges
	which								
	are not								
	subject								
	to a								
	close								
	out								
	clause								
050	Credit								
	derivativ								
	(protecti	on							
	bought)								
060	Financia	1							
	derivativ								
070	SFTs								
	covered								
	by a								
	master								
	netting								
	agreeme	nt							
080	SFTs								
	not								
	covered								
	by a								
	master								
	netting agreeme	nt							
	_	111							
090	Other								
	assets								
100	Low-								
	risk								
	off-								
	balance sheet								
	items								
	under								
	the								
	RSA;								
	of								
	which:								
110	Revolvir	ng							
	retail								
	exposure	s;							
	of								
	which								
120	Uncondi	tionally							
	cancellal	ble							
	credit								

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relevant a	mending instruments can	be found on t	heir website/s	s. (See end oj	Document fo	r details) Vie	w outstandin	g changes
	cards							
130	Non revolving unconditionally cancellable commitments							
140	Medium/ low risk off- balance sheet items under the RSA							
150	Medium risk off-balance sheet items under the RSA							
160	Full risk off- balance sheet items under the RSA							
170	(memo item) Drawn amount of revolving retail exposures							
180	(memo item) Drawn amounts on unconditionally cancellable							

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	t amending instruments can be credit				
	cards commitments				
190	(memo item) Drawn amounts on non-revolving unconditionally cancellable commitments				
210	Cash collateral received in derivatives transactions				
220	Receivables for cash collateral posted in derivatives transactions				
230	Securities received in an SFT that are recognised as an asset				
240	SFT cash conduit lending (cash receivables)				
250	Exposures that can benefit from treatment under Article 113(6)				

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	0.10		\	0	/	0	
	of the						
	CRR						
260	Exposure that meet the condition in points]	
	(a) to (c) of Article 429(14) of the CRR						

Changes to legislation:

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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)