

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 5. is up to date with all changes known to be in force on or before 15 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 websites. (See ANNEX XI Document for details) View outstanding changes

REPORTING ON LEVERAGE

Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2018/1627 of 9 October 2018 amending Implementing Regulation (EU) No 680/2014 as regards prudent valuation for supervisory reporting (Text with EEA relevance).

PART II: TEMPLATE RELATED INSTRUCTIONS

5. **C 40.00 – Alternative treatment of the Exposure Measure (LR1)**
21. This part of the reporting collects data on an alternative treatment of derivatives, SFTs and off-balance sheet items.
22. Institutions shall determine the ‘accounting balance sheet values’ in LR1 based on the applicable accounting framework in accordance with Article 4(1)(77) of the CRR. ‘Accounting value assuming no netting or other CRM’ refers to the accounting balance sheet value not taking into account any effects of netting or other credit risk mitigation.
23. Apart from {250;120} and {260;120}, institutions shall report LR1 as if the exemptions referred to in LRCalc cells {050;010}, {080;010}, {100;010}, {120;010}, {220;010}, {250;010} and {260;010} did not apply.

ANNEX XI Table 2: rows 1 - 48

Row and column	Legal references and instructions
{010;010}	Derivatives – Accounting balance sheet value This is the sum of {020;010}, {050;010} and {060;010}.
{010;020}	Derivatives – Accounting value assuming no netting or other CRM This is the sum of {020;020}, {050;020} and {060;020}.
{010;050}	Derivatives – Add-on under the mark-to-market method (assuming no netting or other CRM) This is the sum of {020;050}, {050;050} and {060;050}.
{010;070}	Derivatives – Notional amount This is the sum of {020;070}, {050;070} and {060;070}.
{020;010}	Credit derivatives (protection sold) – Accounting balance sheet value Article 4(1)(77) of the CRR The accounting balance sheet value under the applicable accounting framework of credit derivatives where the institution is selling credit protection to a counterparty and the

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<p>{020;020}</p>	<p>Credit derivatives (protection sold) – Accounting value assuming no netting or other CRM Article 4(1)(77) of the CRR The accounting balance sheet value under the applicable accounting framework of credit derivatives where the institution is selling credit protection to a counterparty and the contract is recognised as an asset on the balance sheet assuming no prudential or accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed).</p>
<p>{020;050}</p>	<p>Credit derivatives (protection sold) – Add-on under the mark-to-market method (assuming no netting or other CRM) This is the sum of {030;050} and {040;050}.</p>
<p>{020;070}</p>	<p>Credit derivatives (protection sold) – Notional amount This is the sum of cells {030;070} and {040;070}.</p>
<p>{020;075}</p>	<p>Credit derivatives (protection sold) – Capped notional amount This cell provides the notional amount referenced by the credit derivatives (protection sold) as in {020; 070} after reduction by any negative fair value changes that have been incorporated in Tier 1 capital with respect to the written credit derivative.</p>
<p>{030;050}</p>	<p>Credit derivatives (protection sold), which are subject to a close-out clause – Add-on under the mark-to-market method (assuming no netting or other CRM) Article 299(2) of the CRR This cell provides the potential future exposure of credit derivatives where the institution is selling credit protection to a counterparty subject to a close-out clause assuming no netting or other CRM. Institutions shall not include in this cell the add-on for credit derivatives where the institution is selling credit protection to a counterparty not subject to a close-out clause. Institutions shall instead include this in {LR1;040;050}. A close-out clause shall be defined as a clause that provides the non-defaulting</p>

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{030;070}	<p>Credit derivatives (protection sold), which are subject to a close-out clause – Notional amount</p> <p>This cell provides the notional amount referenced by credit derivatives where the institution is selling credit protection to a counterparty subject to a close-out clause. A close-out clause shall be defined as a clause that provides the non-defaulting party the right to terminate and close-out in a timely manner all transactions under the agreement upon an event of default, including in the event of insolvency or bankruptcy of the counterparty. Institutions shall consider all credit derivatives, not just those assigned to the trading book.</p>
{040;050}	<p>Credit derivatives (protection sold), which are not subject to a close-out clause – Add-on under the mark-to-market method (assuming no netting or other CRM)</p> <p>Article 299(2) of the CRR</p> <p>This cell provides the potential future exposure of credit derivatives where the institution is selling credit protection to a counterparty not subject to a 'close-out clause' assuming no netting or other CRM. A close-out clause shall be defined as a clause that provides the non-defaulting party the right to terminate and close-out in a timely manner all transactions under the agreement upon an event of default, including in the event of insolvency or bankruptcy of the counterparty. Institutions shall consider all credit derivatives, not just those assigned to the trading book.</p>
{040;070}	<p>Credit derivatives (protection sold), which are not subject to a close-out clause – Notional amount</p> <p>This cell provides the notional amount referenced by credit derivatives where the institution is selling credit protection to a</p>

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	<p>clause'.</p> <p>A close-out clause shall be defined as a clause that provides the non-defaulting party the right to terminate and close-out in a timely manner all transactions under the agreement upon an event of default, including in the event of insolvency or bankruptcy of the counterparty. Institutions shall consider all credit derivatives, not just those assigned to the trading book</p>
{050;010}	<p>Credit derivatives (protection bought) – Accounting balance sheet value Article 4(1)(77) of the CRR The accounting balance sheet value under the applicable accounting framework of credit derivatives where the institution is buying credit protection from a counterparty and the contract is recognised as an asset on the balance sheet. Institutions shall consider all credit derivatives, not just those assigned to the trading book.</p>
{050;020}	<p>Credit derivatives (protection bought) – Accounting value assuming no netting or other CRM Article 4(1)(77) of the CRR The accounting balance sheet value under the applicable accounting framework of credit derivatives where the institution is buying credit protection from a counterparty and the contract is recognised as an asset on the balance sheet assuming no prudential or accounting netting or CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed). Institutions shall consider all credit derivatives, not just those assigned to the trading book.</p>
{050;050}	<p>Credit derivatives (protection bought) – Add-on under the mark-to-market method (assuming no netting or other CRM) Article 299(2) of the CRR This cell provides the potential future exposure of credit derivatives where the institution is buying credit protection from a counterparty assuming no netting or other CRM.</p>

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	<p>derivatives, not just those assigned to the trading book</p>
{050;070}	<p>Credit derivatives (protection bought) – Notional amount This cell provides the notional amount referenced by credit derivatives where the institution is buying credit protection from a counterparty. Institutions shall consider all credit derivatives, not just those assigned to the trading book</p>
{050;075}	<p>Credit derivatives (protection bought) – Capped notional amount This cell provides the notional amount referenced by credit derivatives (protection bought) as in {050;050} after reduction by any positive fair value changes that have been incorporated in Tier 1 capital with respect to the bought credit derivative.</p>
{050;085}	<p>Credit derivatives (protection bought) – Capped notional amount (same reference name) The notional amount referenced by credit derivatives where the institution is buying credit protection on the same underlying reference name as those credit derivatives written by the reporting institution. For the purpose of reporting this cell value, underlying reference names are considered the same if they refer to the same legal entity and level of seniority. Credit protection bought on a pool of reference entities is considered the same if this protection is economically equivalent to buying protection separately on each of the individual names in the pool. If an institution is buying credit protection on a pool of reference names, then this credit protection is only considered the same if the bought credit protection covers the entirety of the subsets of the pool on which credit protection has been sold. In other words, offsetting may only be recognised when the pool of reference entities and the level of subordination in both transactions are identical. For each reference name, the notional amounts of credit protection bought which are considered in this cell shall not exceed</p>

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{060;010}	<p>Financial derivatives – Accounting balance sheet value Article 4(1)(77) of the CRR The accounting balance sheet value under the applicable accounting framework of contracts listed in Annex II of the CRR where the contracts are recognised as assets on the balance sheet.</p>
{060;020}	<p>Financial derivatives – Accounting value assuming no netting or other CRM Article 4(1)(77) of the CRR The accounting balance sheet value under the applicable accounting framework of contracts listed in Annex II of the CRR where the contracts are recognised as assets on the balance sheet assuming no prudential or accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed).</p>
{060;050}	<p>Financial derivatives – Add-on under the mark-to-market method (assuming no netting or other CRM) Article 274 of the CRR This cell provides the regulatory potential future exposure of contracts listed in Annex II of the CRR assuming no netting or other CRM.</p>
{060;070}	<p>Financial derivatives – Notional amount This cell provides the notional amount referenced by contracts listed in Annex II of the CRR.</p>
{070;010}	<p>SFTs covered by a master netting agreement – Accounting balance sheet value Articles 4(1)(77) and 206 of the CRR The accounting balance sheet value of SFTs under the applicable accounting framework that are covered by a master netting agreement eligible under Article 206 of the CRR. Institutions shall not include in this cell cash received or any security that is provided to a counterparty via the aforementioned transactions and is retained on the balance sheet (i.e. the accounting criteria for derecognition are not met). Institutions shall instead include this in {090,010}.</p>

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<p>{070;040}</p>	<p>Securities financing transactions covered by a master netting agreement – Add-on for SFT Articles 206 of the CRR For SFTs, including those that are off-balance sheet, that are covered by a netting agreement that meets the requirements in Article 206 of the CRR, institutions shall form netting sets. For each netting set, institutions shall calculate the add-on for current counterparty exposure (CCE) in accordance with the formula $CCE = \max\{(\sum_i E_i - \sum_i C_i); 0\}$ Where i = each transaction included in the netting set. E_i = for transaction i, the value E_i as defined in Article 220(3) of the CRR. C_i = for transaction i, the value C_i as defined in Article 220(3) of the CRR. Institutions shall aggregate the outcome of this formula for all netting sets and report the result in this cell.</p>

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<p>{080;010}</p>	<p>SFTs not covered by a master netting agreement – Accounting balance sheet value Article 4(1)(77) of the CRR The accounting balance sheet value under the applicable accounting framework of SFTs that are not covered by a master netting agreement eligible under Article 206 of the CRR where the contracts are recognised as assets on the balance sheet. Institutions shall not include in this cell cash received or any security that is provided to a counterparty via the aforementioned transactions and is retained on the balance sheet (i.e. the accounting criteria for derecognition are not met). Institutions shall instead include this in {090,010}.</p>
<p>{080;020}</p>	<p>SFTs not covered by a master netting agreement — Accounting value assuming no netting or other CRM Article 4(1)(77) of the CRR The accounting balance sheet value under the applicable accounting framework of SFTs that are not covered by a master netting agreement eligible under Article 206 of the CRR where the contracts are recognised as assets on the balance sheet assuming no accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed). Furthermore, where sale accounting is achieved for an SFT under the applicable accounting framework, institutions shall reverse all sales-related accounting entries. Institutions shall not include in this cell cash received or any security that is provided to a counterparty via the aforementioned transactions and is retained on the balance sheet (i.e. the accounting criteria for derecognition are not met). Institutions shall instead include this in {090,020}.</p>
<p>{080;040}</p>	<p>SFTs not covered by a master netting agreement – Add-on for SFT Articles 206 of the CRR For SFTs, including those that are off-balance sheet, that are not covered by a master netting agreement eligible under Article 206 of the CRR, institutions shall form sets that consist of all assets included in a transaction (i.e. each SFT is treated as</p>

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	<p>the add-on for current counterparty exposure (CCE) in accordance with the formula $CCE = \max \{(E - C); 0\}$ Where E=, the value E_i as defined in Article 220(3) of the CRR. C=, the value C_i as defined in Article 220(3) of the CRR. Institutions shall aggregate the outcome of this formula for all of above-mentioned sets and report the result in this cell.</p>
{090;010}	<p>Other assets – Accounting balance sheet value Article 4(1)(77) of the CRR The accounting balance sheet value under the applicable accounting framework of all assets other than contracts listed in Annex II of the CRR, credit derivatives and SFTs.</p>
{090;020}	<p>Other assets – Accounting value assuming no netting or other CRM Article 4(1)(77) of the CRR The accounting balance sheet value under the applicable accounting framework of all assets other than contracts listed in Annex II of the CRR, credit derivatives and SFTs assuming no accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed).</p>
{100;070}	<p>Low risk off-balance sheet items in the RSA; of which – nominal value Article 111 of the CRR This cell provides the nominal value of off-balance sheet items that would be assigned a 0 % credit conversion factor under the Standardised Approach to credit risk. This value shall not be reduced by specific credit risk adjustments. Institutions shall not consider in this cell contracts listed in Annex II of the CRR, credit derivatives and SFTs in accordance with Article 429(10) of the CRR.</p>
{110;070}	<p>Revolving retail exposures; of which – Nominal value Articles 111 and 154(4) of the CRR This cell provides the nominal value of off-balance sheet qualifying revolving retail exposures that meet the conditions set in points (a) to (c) of Article 154(4) of the CRR.</p>

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	<p>This covers all exposures that are to individuals, are revolving and unconditionally cancellable as described in point (b) of Article 149 of the CRR, and are in total limited to EUR 100 000 per obligor. Institutions shall not consider in this cell contracts listed in Annex II of the CRR, credit derivatives and SFTs in accordance with Article 429(10) of the CRR.</p>
{120;070}	<p>Unconditionally cancellable credit cards commitments – Nominal value Articles 111 and 154(4) of the CRR This cell provides the nominal value of credit cards commitments that are unconditionally cancellable at any time by the institution without prior notice (UCC) that would receive a 0 % credit conversion factor under the Standardised Approach to credit risk. This value shall not be reduced by specific credit risk adjustments. Institutions shall not include in this cell credit commitments that effectively provide for automatic cancellation due to deterioration in a borrower's creditworthiness but are not UCC. Institutions shall not consider in this cell contracts listed in Annex II of the CRR, credit derivatives and SFTs in accordance with Article 429(10) of the CRR.</p>
{130;070}	<p>Non revolving unconditionally cancellable commitments – Nominal value Articles 111 and 154(4) of the CRR It provides the nominal value of other commitments that are unconditionally cancellable at any time by the institution without prior notice (UCC) and that would receive a 0 % credit conversion factor under the Standardised Approach to credit risk. This value shall not be reduced by specific credit risk adjustments. Institutions shall not include in this cell credit commitments that effectively provide for automatic cancellation due to deterioration in a borrower's creditworthiness but are not UCC. Institutions shall not consider in this cell contracts listed in Annex II of the CRR, credit derivatives and SFTs in accordance with Article 429(10) of the CRR.</p>

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{140;070}	<p>Medium/low risk off-balance sheet items under the RSA – Nominal value Article 111 of the CRR This cell provides the nominal value of off-balance sheet items that would be assigned a 20 % credit conversion factor under the Standardised Approach to credit risk. This value shall not be reduced by specific credit risk adjustments. Institutions shall not consider in this cell contracts listed in Annex II of the CRR, credit derivatives and SFTs in accordance with Article 429(10) of the CRR.</p>
{150;070}	<p>Medium risk off-balance sheet items under the RSA – Nominal value Article 111 of the CRR This cell provides the nominal value of off-balance sheet items that would be assigned a 50 % credit conversion factor under the Standardised Approach to credit risk. This value shall not be reduced by specific credit risk adjustments. Institutions shall not consider in this cell contracts listed in Annex II of the CRR, credit derivatives and SFTs in accordance with Article 429(10) of the CRR.</p>
{160;070}	<p>Full risk off-balance sheet items under the RSA – Nominal value Article 111 of the CRR This cell provides the nominal value of off-balance sheet items that would be assigned a 100 % credit conversion factor under the Standardised Approach to credit risk. This value shall not be reduced by specific credit risk adjustments. Institutions shall not consider in this cell contracts listed in Annex II of the CRR, credit derivatives and SFTs in accordance with Article 429(10) of the CRR.</p>
{170;070}	<p>(memo item) Drawn amounts of revolving retail exposures – Nominal value Article 154(4) of the CRR This cell provides the nominal value of amounts drawn on off-balance sheet revolving retail exposures. This value shall not be reduced by specific credit risk adjustments.</p>
{180;070}	<p>(memo item) Drawn amounts on unconditionally cancellable credit card commitments – Nominal value</p>

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	<p>This cell provides the nominal value of amounts drawn on unconditionally cancellable credit card commitments. This value shall not be reduced by specific credit risk adjustments.</p>
{190;070}	<p>(memo item) Drawn amounts on non-revolving unconditionally cancellable commitments – Nominal value Articles 111 and 154(4) of the CRR This cell provides the nominal value of amounts drawn on non-revolving unconditionally cancellable commitments. This value shall not be reduced by specific credit risk adjustments.</p>
{210;020}	<p>Cash collateral received in derivatives transactions – Accounting value assuming no netting or other CRM The accounting balance sheet value under the applicable accounting framework of cash collateral received in derivatives transactions assuming no accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed). For the purpose of this cell, cash is defined as the total amount of cash including coins and banknotes/currency. Total amount of deposits held with central banks is included to the extent that these deposits can be withdrawn in times of stress. Institutions shall not report cash on deposit with other institutions in this cell.</p>
{220;020}	<p>Receivables for cash collateral posted in derivatives transactions – Accounting value assuming no netting or other CRM The accounting balance sheet value under the applicable accounting framework of receivables for cash collateral posted against derivatives transactions assuming no accounting netting or CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed). Institutions that are permitted under the applicable accounting framework to net the receivable for cash collateral posted against the related derivative liability (negative fair value) and that elect to do so shall reverse out the netting and report the net cash receivable.</p>

<p>Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 5. is up to date with all changes known to be in force on or before 15 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 Customising changes</p>	<p>Securities received in an SFT that are recognised as an asset – Accounting value assuming no netting or other CRM The accounting balance sheet value under the applicable accounting framework of securities received in an SFT that are recognised as an asset under the applicable accounting framework assuming no accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed).</p>
<p>{230;020}</p>	<p>SFT cash conduit lending (cash receivables) – Accounting value assuming no netting or other CRM The accounting balance sheet value under the applicable accounting framework of the cash receivable for the cash on-lent to the securities owner in a qualifying cash conduit lending transaction (CCLT) assuming no accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed). For the purpose of this cell, cash is defined as the total amount of cash including coins and banknotes/currency. Total amount of deposits held with central banks is included to the extent that these deposits can be withdrawn in times of stress. Institutions shall not report in this cell cash on deposit with other institutions. A CCLT is defined as a combination of two transactions where an institution borrows securities from the securities owner and on-lends securities to the securities borrower. Concurrently, the institution receives cash collateral from the securities borrower and on-lends the cash received to the securities owner. A qualifying CCLT shall comply with all the following conditions:</p> <ul style="list-style-type: none"> (a) both of the individual transactions which comprise the qualifying CCLT shall be effected on the same trade date, or for international transactions adjacent business days; (b) where its comprising transactions do not specify a maturity, the institution shall have the legal right to close out either side of the CCLT, that is both of its comprising
<p>{240;020}</p>	

<p>Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 5. is up to date with all changes known to be in force on or before 15 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) Transactions, at any time and</p>	<p>without prior notice; (c) where its comprising transactions specify a maturity, the CCLT shall not give rise to maturity mismatches for the institution; the institution shall have the legal right to close out either side of the CCLT, that is both of its comprising transactions, at any time and without prior notice; (d) it does not give rise to any other incremental exposures.</p>
<p>{250;120}</p>	<p>Exposures that can benefit from treatment under Article 113(6) of the CRR – Leverage ratio exposure amount hypothetically exempted The amount of total leverage ratio exposure that would be exempted if competent authorities would to the fullest extent grant permission to exempt exposures for which all the conditions set out in points (a) to (e) of Article 113(6) of the CRR are met and for which approval laid down in Article 113(6) of the CRR has been provided. If the competent authority already grants permission to the fullest extent then the value in this cell equals that in {LRCalc;250;010}.</p>
<p>{260;120}</p>	<p>Exposures that meet conditions in points (a) to (c) of Article 429(14) of the CRR – Leverage ratio exposure amount hypothetically exempted The amount of total leverage ratio exposure that would be exempted if competent authorities would to the fullest extent grant permission to exempt exposures that meet conditions in points (a) to (c) of Article 429(14) of the CRR. If the competent authority already grants permission to the fullest extent then the value in this cell equals that in {LRCalc;260;010}.]</p>

Changes to legislation:

Commission Implementing Regulation (EU) No 680/2014, Division 5. is up to date with all changes known to be in force on or before 15 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](#))