
Status: Point in time view as at 16/04/2014.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, CHAPTER 6 is up to date with all changes known to be in force on or before 05 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)

Commission Implementing Regulation (EU) No 680/2014 of 16 April 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)

CHAPTER 6

**FORMAT AND FREQUENCY OF REPORTING ON LEVERAGE
RATIO ON AN INDIVIDUAL AND A CONSOLIDATED BASIS**

Article 14

1 In order to report information on the leverage ratio according to Article 430 (1) of Regulation (EU) No 575/2013 on an individual and a consolidated basis, institutions shall submit the information specified in Annex X according to the instructions in Annex XI, with a quarterly frequency.

2 The reporting of this data shall reflect the methodology applicable for the calculation of the leverage ratio, either as the simple arithmetic mean of monthly data over the quarter, as per Article 429(2) of Regulation (EU) No 575/2013, or, where competent authorities have exercised the derogation in Article 499 (3) of the Regulation (EU) No 575/2013, as end of quarter leverage ratio.

3 Institutions are required to report the information referred to in paragraph 22 of Part II of Annex XI in the next reporting period, if one of the following conditions is met:

- a the derivatives share referred to in paragraph 15 of Part II of Annex XI is more than 1,5 %;
- b the derivatives share referred to in paragraph 15 of Part II of Annex XI exceeds 2,0 %.

The entry criteria of Article 4 shall apply, except for point (b) where institutions shall start reporting information from the next reporting reference date where they have exceeded the threshold on one reporting reference date

4 Institutions for which the total notional value of derivatives as defined in paragraph 17 of Part II of Annex XI exceeds 10 billion € shall report the information referred to in paragraph 22 of Part II of Annex XI, even though their derivatives share does not fulfil the conditions described in paragraph 3.

The entry criteria of Article 4 shall not apply for paragraph 4. Institutions shall start reporting information from the next reporting reference date where they have exceeded the threshold on one reporting reference date.

5 Institutions are required to report the information referred to in paragraph 23 of Part II of Annex XI in the next reporting period where one of the following conditions is met:

- a the credit derivatives volume referred to in paragraph 18 of Part II of Annex XI is more than EUR 300 million;
- b the credit derivatives volume referred to in paragraph 18 of Part II of Annex XI exceeds EUR 500 million.

The entry criteria of Article 4 shall apply, except for point (b) where institutions shall start reporting information from the next reporting reference date where they have exceeded the threshold on one reporting reference date.

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6 Where the threshold that is specified in paragraph 39 of Part II of Annex XI is in all cases not met, institutions shall be exempted from the requirement to report information as specified in paragraph 40 of Part II of Annex XI.

Status:

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