

Status: Point in time view as at 31/01/2020.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, CHAPTER 7a is up to date with all changes known to be in force on or before 02 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)

[^{F1}CHAPTER 7a

**FORMAT AND FREQUENCY OF REPORTING ON ASSET
ENCUMBRANCE ON AN INDIVIDUAL AND A CONSOLIDATED BASIS**

Article 16a

**Format and frequency of reporting on asset
encumbrance on an individual and a consolidated basis**

1 In order to report information on asset encumbrance in accordance with Article 100 of Regulation (EU) No 575/2013 on an individual and a consolidated basis, institutions shall submit the information specified in Annex XVI to this Regulation according to the instructions set out in Annex XVII to this Regulation.

2 The information referred to in paragraph 1 shall be submitted according to the following specifications:

- a the information specified in Parts A, B and D of Annex XVI with a quarterly frequency;
- b the information specified in Part C of Annex XVI with an annual frequency;
- c the information specified in Part E of Annex XVI with a semi-annual frequency.

3 Institutions shall not be required to report the information in Parts B, C or E of Annex XVI where all of the following conditions are met:

- a the institution has total assets, as calculated in accordance with paragraph 10 of point 1.6 of Annex XVII, of less than EUR 30 billion;
- b the asset encumbrance level of the institution, as calculated in accordance with paragraph 9 of point 1.6 of Annex XVII, is below 15 %.

4 Institutions shall only be required to report the information in Part D of Annex XVI where they issue the bonds referred to in the first subparagraph of Article 52(4) of Directive 2009/65/EC of the European Parliament and of the Council⁽¹⁾.]

Textual Amendments

- F1** Inserted by [Commission Implementing Regulation \(EU\) 2015/79 of 18 December 2014 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 as regards asset encumbrance, single data point model and validation rules \(Text with EEA relevance\).](#)

Status: Point in time view as at 31/01/2020.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, CHAPTER 7a is up to date with all changes known to be in force on or before 02 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)

(1) [14 Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).]

Textual Amendments

- F1** Inserted by Commission Implementing Regulation (EU) 2015/79 of 18 December 2014 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 as regards asset encumbrance, single data point model and validation rules (Text with EEA relevance).

Status:

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

Changes to legislation:

Commission Implementing Regulation (EU) No 680/2014, CHAPTER 7a is up to date with all changes known to be in force on or before 02 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.