

Commission Implementing Regulation (EU) 2015/227 of 9 January 2015 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)

Article 1

Implementing Regulation (EU) No 680/2014 is amended as follows:

- (1) in Article 5(b), point (1) is replaced by the following:
 - (1) the information on all securitisation exposures as specified in template 14 of Annex I, according to the instructions in point 3.9 of Part II of Annex II.

Institutions shall be exempted from submitting those securitisation details where they are part of a group in the same country in which they are subject to own funds requirements;;
- (2) in Article 18, the following paragraph is added:

Without prejudice to Article 2, the first remittance date for templates 18 and 19 in Annex III shall be 31 December 2014. Rows and columns of templates 6, 9.1, 20.4, 20.5, and 20.7 in Annex III referring to forborne exposures and to non-performing exposures shall be completed for the remittance date 31 December 2014;
- (3) Annexes I to V are replaced by the text as set out in Annex I to this Regulation;
- (4) Annex VII is replaced by the text as set out in Annex II to this Regulation;
- (5) Annex IX is replaced by the text as set out in Annex III to this Regulation.

Article 2

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 9 January 2015.

For the Commission

The President

Jean-Claude JUNCKER

Changes to legislation:

Commission Implementing Regulation (EU) 2015/227 is up to date with all changes known to be in force on or before 23 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 13](#)