

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)

*Article 1*

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

1. in Article 1, the following point (f) is added:
  - (f) asset encumbrance according to Article 100 of Regulation (EU) No 575/2013.;
2. the following Chapter 7a is inserted:

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<sup>(1)</sup>.;
3. in Article 17, paragraph 1 is replaced by the following:

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*Status: Point in time view as at 18/12/2014.*

*Changes to legislation: Commission Implementing Regulation (EU) 2015/79 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)*

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1. Institutions shall submit the information referred to in this Regulation in the data exchange formats and representations specified by competent authorities, respecting the data point definitions included in the single data point model referred to in Annex XIV and the validation rules referred to in Annex XV as well as the following specifications:
  - a information not required or not applicable shall not be included in a data submission;
  - b numeric values shall be submitted as facts according to the following:
    - (i) data points with the data type “Monetary” shall be reported using a minimum precision equivalent to thousands of units;
    - (ii) data points with the data type “Percentage” shall be expressed as per unit with a minimum precision equivalent to four decimals;
    - (iii) data points with the data type “Integer” shall be reported using no decimals and a precision equivalent to units.;
4. in Article 18, the following fourth paragraph is added:

In respect of information to be reported pursuant to Article 16a, the first reporting reference date shall be 31 December 2014.;
5. in Article 19, the following fifth paragraph is added:

Article 16a shall apply from 1 December 2014.;
6. Annexes XIV and XV are replaced by the text in Annex I to this Regulation.
7. Annexes XVI and XVII are added as set out respectively in Annexes II and III to this Regulation.

#### *Article 2*

This Regulation shall enter into force on the twentieth 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, 18 December 2014.

*For the Commission*

*The President*

Jean-Claude JUNCKER

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- (1) 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](#)).

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