

Commission Implementing Regulation (EU) 2016/1066 of 17 June 2016 laying down implementing technical standards with regard to procedures, standard forms and templates for the provision of information for the purpose of resolution plans for credit institutions and investment firms pursuant to Directive 2014/59/EU of the European Parliament and of the Council (Text with EEA relevance) (repealed)

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1066

of 17 June 2016

laying down implementing technical standards with regard to procedures, standard forms and templates for the provision of information for the purpose of resolution plans for credit institutions and investment firms pursuant to Directive 2014/59/EU of the European Parliament and of the Council

(Text with EEA relevance) (repealed)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Directive 2014/59/EU of the European Parliament and of the Council establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council⁽¹⁾, and in particular Article 11(3) thereof,

Whereas:

- (1) Resolution authorities have been conferred the task of drawing up resolution plans for credit institutions and investment firms ('institutions') in accordance with the requirements and the procedure laid down in Directive 2014/59/EU and for that purpose they have been empowered to request the necessary information from institutions. With specific regard to group resolution plans, the Union parent institution is to submit the relevant information to the group-level resolution authority which must then transmit it to the authorities listed in the second subparagraph of Article 13(1) of Directive 2014/59/EU in accordance with the procedure laid down therein.
- (2) The procedure and a minimum set of templates to request the necessary information from institutions should be designed in a way to enable the resolution authorities to collect that information in a consistent manner across the Union and to facilitate the exchange of information among the relevant authorities.
- (3) In accordance with Article 11(1)(a) of Directive 2014/59/EU institutions have a duty to cooperate as much as necessary with the resolution authorities for the purposes of drawing up resolution plans. However, procedures should be designed to minimise duplicated requirements for information. In this regard, Directive 2014/59/EU envisages a duty of cooperation of the competent authorities with the resolution

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authorities. This cooperation entails that the competent authority and the resolution authority jointly verify whether some or all of the necessary information is already available to the competent authority, by virtue of it exercising its supervisory tasks. Where that information is available, it is appropriate that the competent authority transmits it.

- (4) With a view to the overall content of resolution plans, it is appropriate that a minimum set of templates cover a core of information relating to an institution to be provided to the resolution authority.
- (5) This Regulation is based on the implementing technical standards submitted by the European Banking Authority (EBA) to the Commission.
- (6) The EBA has conducted open public consultations on the implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Banking Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council⁽²⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Provision of information for the purpose of resolution plans

The provision by an institution to the resolution authority of information necessary to draw up and implement resolution plans, in accordance with Article 11 of Directive 2014/59/EU, including group resolution plans in accordance with Article 13 of that Directive, shall be carried out following the procedure laid down in Article 2 of this Regulation and making use, where applicable, of the templates referred to in Article 3 of this Regulation.

Article 2

Procedure

1 For the purposes of verifying, in accordance with Article 11(2) of Directive 2014/59/EU, whether part or all of the necessary information to be requested by the resolution authority from the institution in order to draw the resolution plan is already available to the competent authority, the resolution authority shall first request such information from the competent authority of the relevant institution.

2 Where part or all the requested information is already available to the competent authority, that authority shall provide such information to the resolution authority in a timely manner

3 Where the information is not already available to the competent authority or where the format in which the information is provided by the competent authority is not satisfactory to the resolution authority, taking into account in particular the procedure to draw up group resolution plans, the resolution authority shall directly request the institution to provide the necessary information.

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4 Where the information requested by the resolution authority in accordance with paragraph 3 is included in one of the categories set out in Article 3, the institution shall provide that information to the resolution authority by submitting the appropriate template contained in Annexes I to XII, following the instructions set out in Annex XIII.

5 Where the information requested by the resolution authority is not covered by one of the categories set out in Article 3, the information shall be provided in the format requested by the resolution authority.

6 A request of information by the resolution authority to an institution as referred to in paragraph 3 shall:

- a specify, taking into account the volume and complexity of the requested information, the appropriate time frame within which the institution shall provide the information to the resolution authority;
- b where the requested information is included in one of the categories set out in Article 3, specify the appropriate template contained in Annexes I to XII to be used in order to provide the information to the resolution authority;
- c where the requested information is not included in one of the categories set out in Article 3, or is not covered by any template contained in Annexes I to XII, specify the format to be used in order to provide the information to the resolution authority;
- d specify whether the relevant template contained in Annexes I to XII has to be completed on an individual or group level basis and whether its scope is local, Union-wide or global in accordance with the instructions contained in Annex XIII;
- e provide the necessary contact details to which the information has to be provided within the resolution authority.

Article 3

Minimum set of information included in the templates

The minimum set of templates for the provision of information under Article 11 of Directive 2014/59/EU shall include the following categories:

- (1) organisational structure, as specified in Annex I;
- (2) governance and management, as specified in Annex II;
- (3) critical functions and core business lines, as specified in Annex III;
- (4) critical counterparties, as specified in Annex IV, Section 1: Assets, Section 2: Liabilities, and Section 3: Material hedges;
- (5) structure of liabilities, as specified in Annex V;
- (6) pledged collateral, as specified in Annex VI;
- (7) off-balance-sheet, as specified in Annex VII;
- (8) payment, clearing and settlement systems, as specified in Annex VIII;
- (9) information systems, as specified in Annex IX, Section 1: General information and Section 2: Mapping;
- (10) interconnectedness, as specified in Annex X;
- (11) authorities, as specified in Annex XI;

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(12) legal impact of resolution, as specified in Annex XII.

Article 4

Entry into force

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, 17 June 2016.

For the Commission

The President

Jean-Claude JUNCKER

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ANNEX I

ORGANISATIONAL STRUCTURE

Legal entity		Direct holder		Capital	Voting rights	Consolidating entity	
Entity name	Legal identifier	Entity name	Legal identifier			Entity name	Legal identifier
010	020	030	040	050	060	070	080
<i>Holding company X</i>	110	NA	NA	NA	NA	NA	NA
<i>Bank A (Parent)</i>	111	<i>Holding company X</i>	110	100 %	100 %	<i>Bank A</i>	111
<i>Bank B (Subsidiary)</i>	112	<i>Bank A</i>	111	80 %	60 %	<i>Bank A</i>	111
<i>Bank U</i>	156	<i>Bank B</i>	112	100 %	100 %	<i>Bank A</i>	111

ANNEX II

GOVERNANCE AND MANAGEMENT

Legal entity		Location of incorporation	Jurisdiction	Authority	Type of licence	Member of the management responsible for providing the information for the resolution plan			Key manager				
Entity name	Legal identifier					Name	Phone number	E-mail address	Name	Function	Department	Phone number	E-mail addresses
010	020	030	040	050	060	070	080	090	100	110	120	130	140
<i>Bank A</i>	111	<i>London</i>	<i>GB</i>	<i>BoE</i>	<i>Deposit taking</i>	<i>David Jones</i>	<i>4 444 444</i>	<i>djones@banka.com</i>					

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ANNEX X

INTERCONNECTEDNESS

Legal entity A		Legal entity B		Type of interconnectedness	Description
Entity name	Legal identifier	Entity name2	Legal identifier2		
010	020	030	040	050	060
<i>Bank A</i>	<i>101</i>	<i>Bank B</i>	<i>102</i>	<i>Personnel</i>	<i>Legal staff (40 elements)</i>
<i>Bank A</i>	<i>101</i>	<i>Bank C</i>	<i>103</i>	<i>Personnel</i>	<i>Legal staff (40 elements)</i>
<i>Bank B</i>	<i>102</i>	<i>Bank C</i>	<i>103</i>	<i>Systems</i>	<i>All systems and IT infrastructures used by Bank C are also used by Bank B</i>
<i>Bank A</i>	<i>101</i>	<i>Bank C</i>	<i>103</i>	<i>Funding arrangements</i>	<i>The funding of Bank C is done through Bank A</i>
<i>Bank A</i>	<i>101</i>	<i>Entity D</i>	<i>104</i>	<i>Personnel</i>	<i>Legal staff (40 elements)</i>
<i>Bank A</i>	<i>101</i>	<i>Bank B</i>	<i>102</i>	<i>Funding arrangements</i>	<i>The funding of Bank B is done through Bank A</i>
<i>Bank C</i>	<i>103</i>	<i>Entity D</i>	<i>104</i>	<i>Facilities</i>	<i>The headquarters of Bank C and Entity D are on the same building</i>
<i>Bank A</i>	<i>101</i>	<i>Bank B</i>	<i>102</i>	<i>Liquidity arrangements</i>	<i>Bank A agrees to provide liquidity to</i>

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7. Off-balance sheet
8. Payment, clearing and settlement systems
9. Information systems (2 templates)
10. Interconnectedness
11. Authorities
12. Legal impacts of resolution

1.2. Accounting standard

Institutions shall report carrying amounts under the accounting framework they use for the reporting of financial information. Institutions that are not required to report financial information shall use their respective accounting framework.

For the purpose of this Annex, 'IAS' and 'IFRS' refer to the international accounting standards as defined in Article 2 of Regulation (EC) No 1606/2002.

Amounts reported in the template should be gross book value, unless otherwise stated in the instructions.

1.3. Numbering convention

The following general notation is used in these instructions to refer to the columns, rows and cells of a template: {Template; Row; Column}.

1.4. Level of application

The level of application is determined by resolution authorities when formulating their request, either directly or indirectly, to institutions.

Template related instructions

2. ANNEX I — ORGANISATIONAL STRUCTURE

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(1) detailed description of the institution's organisational structure including a list of all legal persons

(2) identification of the direct holders and the percentage of voting and non-voting rights of each legal person

Instructions concerning specific columns:

Columns	Legal reference and instructions
010-020	Legal entity
010	Entity name
020	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.

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	Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
030-040	Direct holder
030	Entity name Name of the Entity holding a direct participation and controlling the legal entity identified in column 010.
040	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 030. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.
050	Capital (%) Percentage of capital held by the legal entity listed in column 030 in the legal entity listed in column 010.
060	Voting rights (%) Percentage of voting rights held by the legal entity listed in column 030 in the legal entity listed in column 010.
070-080	Consolidating entity
070	Entity name Name of the entity consolidating the entity listed in column 010 at the highest level according to Regulation (EU) No 575/2013.
080	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 070. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.

3. ANNEX II — GOVERNANCE AND MANAGEMENT

The following item listed in Section B of the Annex to Directive 2014/59/EU is covered by this template:

(3) *the location, jurisdiction of incorporation, licensing and key management associated with each legal person*

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Instructions concerning specific columns:

Columns	Legal reference and instructions
010-020	Legal entity
010	Entity name
020	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
030	Location City where the entity listed in Column 010 is legally registered.
040	Jurisdiction of incorporation Jurisdiction where the entity listed in Column 010 is incorporated, identified according to ISO 3166.
050	Licensing authority Name of the authority providing banking or investment firm license to the institution listed in Column 010.
060	Type of license
070-090	Member of the management body responsible for providing the resolution authorities with the information necessary for the resolution plan
070	Name First name, Last name
080	Phone number
090	E-mail address
100-140	Key manager Senior person in the entity responsible for resolution of that entity
100	Name First name, Last name
110	Function
120	Department
130	Phone numbers

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	Department's telephone number and individual number of the person named in Column 100.
140	E-mail addresses Department's mailbox and individual e-mail address of the person named in Column 100.

4. ANNEX III — CRITICAL FUNCTIONS AND CORE BUSINESS LINES

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(4) a mapping of the institution's critical operations and core business lines including material asset holdings and liabilities relating to such operations and business lines, by reference to legal persons

(17) the member of the management body responsible for the resolution plan of the institution as well as those responsible, if different, for the different legal persons, critical operations and core business lines

Instructions concerning specific columns:

Columns	Legal reference and instructions
010	Critical functions Means 'critical functions' pursuant to Article 2(1)(35) and Article 2(2) of Directive 2014/59/EU.
020	Core business lines Means 'core business lines' pursuant to Article 2(1)(36) and Article 2(2) of Directive 2014/59/EU.
030-040	Legal entity
030	Entity name
040	Legal Entity identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
050	Location Country in which business lines operate.
060	Number of offices/branches in a location
070-090	Material assets

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070	Type
080	Amount In Million
090	Currency Identification according to ISO 4217
100-120	Material liabilities
100	Type
110	Amount In Million
120	Currency Identification according to ISO 4217
130-170	Senior management official responsible for providing information
130	Name First name, Last name
140	Function
150	Department
160	Phone numbers Department's telephone number and individual number of the person named in Column 130.
170	E-mail addresses Department's mailbox and individual e-mail address of the person named in Column 130.

5. ANNEX IV, SECTION 1 — CRITICAL COUNTERPARTIES (ASSETS)

The following item listed in Section B of the Annex to Directive 2014/59/EU is covered by this template:

(10) identification of the major or most critical counterparties of the institution as well as an analysis of the impact of the failure of major counterparties in the institution's financial situation

Instructions concerning specific columns:

Columns	Legal reference and instructions
010-020	Legal entity
010	Entity name
020	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.

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	Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
030-040	<p>Critical counterparty Criticality to be determined by the relevant authorities. Counterparties shall be reported for the relevant Groups of Connected Clients and in case a client does not belong to a Group of Connected Clients, on an individual level. Resolution authorities may request information on Groups of Connected Clients on an individual level. Group of Connected Clients is defined in Article 4(39) of Regulation (EU) No 575/2013. Information provided in this template should be complementary to the information already provided in Large Exposures.</p>
030	Entity name
040	<p>Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.</p>
050	<p>Currency Identification according to ISO 4217</p>
060	<p>Original exposure Means 'original exposures' as per Articles 24, 389, 390 and 392 of Regulation (EU) No 575/2013 and should follow the approach in FINREP.</p>
070	<p>Credit risk mitigations Means 'credit risk mitigation' (CRM) as per Articles 399 and 401 to 403 of Regulation (EU) No 575/2013. For the purposes of this reporting, the CRM technique as defined in Article 4(57) and recognised in Part Three, Title II, Chapter 3 and 4, shall be used in accordance with the Articles 401 to 403 of Regulation (EU) No 575/2013.</p>
080	Value adjustments and provisions

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	Means ‘value adjustments and provisions’ as defined in Articles 34, 24, 110 and 111 of Regulation (EU) No 575/2013.
090	Net exposure 090 = 060 – 070 – 080
100	Impact on CET1 ratio Impact of a default of the counterparty listed in column 030 on the Core Equity Tier 1 ratio of the legal entity listed in column 010. Suggested formula for calculating Impact on CET1 ratio is: $\text{CET1} - ((\text{CET1} - \text{expected loss}) / (\text{RWA} - \text{expected loss})) = \text{Impact on CET1}.$ Where the resolution authorities determine that a more sophisticated formula is more appropriate they are free to request a different one.

6. ANNEX IV, SECTION 2 — CRITICAL COUNTERPARTIES (LIABILITIES)

The following item listed in Section B of the Annex to Directive 2014/59/EU is covered by this template:

(10) identification of the major or most critical counterparties of the institution as well as an analysis of the impact of the failure of major counterparties in the institution’s financial situation

Instructions concerning specific columns:

Columns	Legal reference and instructions
010-020	Legal entity
010	Entity name
020	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the ‘Legal Entity Identifier’ is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say ‘not available’.
030-040	Critical counterparty Criticality to be determined by the relevant authorities. Information provided in this template should be complementary to the information already provided in Large Exposures.
030	Entity name

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040	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
050-070	Funding
050	Type
060	Amount Expressed in currency of the liability
070	Currency Identification according to ISO 4217

7. ANNEX IV, SECTION 3 — CRITICAL COUNTERPARTIES (MATERIAL HEDGES)

The following item listed in Section B of the Annex to Directive 2014/59/EU is covered by this template:

(9) the material hedges of the institution including a mapping to legal persons

Instructions concerning specific columns:

Columns	Legal reference and instructions
010-020	Legal entity
010	Entity name
020	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
030-040	Critical counterparty Counterparties shall be reported for the relevant Groups of Connected Clients and in case a client does not belong to a Group of Connected Clients, on an individual level. Resolution authorities may request

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	information on Groups of Connected Clients on an individual level. Group of Connected Clients is defined in Article 4(39) of Regulation (EU) No 575/2013.
030	Entity name
040	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
050-080	Material hedges (on-balance sheet)
050	Type Material hedges provided should not be limited to accounting hedges.
060	Amount
070	Currency Identification according to ISO 4217
080	Purpose of hedge Risks intended to be hedged.
090-120	Material hedges (off-balance sheet)
090	Type Material hedges provided should not be limited to accounting hedges.
100	Amount
110	Currency Identification according to ISO 4217
120	Purpose of hedge Risks intended to be hedged.

8. ANNEX V — LIABILITIES STRUCTURE

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(5) a detailed description of the components of the institution's and all its legal entities' liabilities, separating, at a minimum by types and amounts of short term and long-term debt, secured, unsecured and subordinated liabilities

(6) details of those liabilities of the institution that are eligible liabilities

Instructions concerning specific rows:

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Rows	Legal reference and instructions
010	Legal entity name
020	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
030	Governing law of the liabilities EEA or 'third country'. Resolution authorities are free to set a threshold above which they would require a breakdown into different third countries.
040	Date
050	Natural persons
055	Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU.
060	Micro, small and medium-sized enterprises
065	Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU.
070	Large non-financial enterprises
075	Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU.
080	Institutions As defined in Article 2(23) of Directive 2014/59/EU.
085	Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU. Debt with legal subordination (column 050) and senior unsecured debt (column 080) of institutions, with original maturity of less than 7 days should not be included in the 'of

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	which eligible liabilities' amount provided in row 085 because in line with Article 44(2) of Directive 2014/59/EU, such liabilities are excluded from bail-in.
090	Insurance firms and pension funds Insurance undertakings, reinsurance undertakings firms and pension and retirement funds
095	Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU.
100	Other financial undertakings
105	Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU.
110	Intragroup Exposures towards entities within the same group. Such exposures shall be listed in that row only to avoid double counting (e.g. exposures towards a bank belonging to the same group should be identified in row 110 and not in row 080 on 'credit institutions').
115	Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU.
120	Government, central banks and supranationals
125	Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU.
130	Others/non-identified Where the identity of the holder of a security is not possible, only totals should be provided.
135	Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU.
150	Total
160	Total eligible liabilities Total of 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU.

Status: Point in time view as at 17/06/2016.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1066 (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

Instructions concerning specific columns

Columns	Legal reference and instructions
010	Debt with a legal subordination qualifying as additional tier 1
020-040	Debt with a legal subordination qualifying as tier 2
020	Remaining maturity of less than a month
030	Remaining maturity of less than a year
040	Remaining maturity of more than a year
050-070	Debt with a legal subordination
050	Remaining maturity of less than a month Subordinated debt which does not qualify as tier 1 or tier 2.
060	Remaining maturity of less than a year Subordinated debt which does not qualify as tier 1 or tier 2.
070	Remaining maturity of more than a year Subordinated debt which does not qualify as tier 1 or tier 2.
080-100	Senior unsecured debt Includes certificates of deposits and commercial papers
080	Remaining maturity of less than a month
090	Remaining maturity of less than a year
100	Remaining maturity of more than a year
110-130	Deposits
110	Total
120	<i>Of which Eligible deposits</i>
130	<i>Of which Covered deposits</i> Excluded from the scope of bail-in by article 44(2)(a).
140	Secured debt Excluded from the scope of bail-in by article 44(2)(b).
150	Other liabilities excluded by Article 44(2) of BRRD Excluded from the scope of bail-in by articles 44(2)(a-d) to 44(2)(f-g).
160-170	Derivatives Only on-balance sheet items. Off-balance sheet items should be reported in Annex VII.

Status: Point in time view as at 17/06/2016.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1066 (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

160	Exposure after prudential netting
170	Exposure after deducting margin and collateral
180	Total Sum of columns 010-110, 140-160.

9. ANNEX VI — PLEDGED COLLATERAL

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(7) an identification of the processes needed to determine to whom the institution has pledged collateral, the person that holds the collateral and the jurisdiction in which the collateral is located

Instructions concerning specific columns:

Columns	Legal reference and instructions
010-020	Legal entity
010	Entity name
020	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
030-040	Issuer of collateral
030	Entity name
040	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
050	Type of collateral Covers all types of pledging including where there is an off-balance sheet liability or no liability (e.g. collateral swaps, default funds).

Status: Point in time view as at 17/06/2016.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1066 (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

060	Identification number ISIN code. Where the 'ISIN code' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
070-080	Holder of collateral
070	Entity name
080	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
090	Amount
100	Currency Identification according to ISO 4217
110	Jurisdiction Law of the jurisdiction applicable to the holder of the collateral as identified in column 070 (e.g. German law).
120-130	Counterparty
120	Name
130	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
140	Amount
150	Currency Identification according to ISO 4217.
160	Jurisdiction Law of the jurisdiction applicable to the pledge contract.

Status: Point in time view as at 17/06/2016.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1066 (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

10. ANNEX VII — OFF-BALANCE SHEET

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(8) a description of the off balance sheet exposures of the institution and its legal entities, including a mapping to its critical operations and core business lines

(21) information on off-balance sheet activities, hedging strategies

Instructions concerning specific columns:

Columns	Legal reference and instructions
010-020	Legal entity
010	Entity name
020	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
030	Off-balance sheet item To be identified under the three following categories: 'guarantees', 'credit lines', 'other'. This template should not include on balance sheet items.
040-050	Counterparty
040	Entity name
050	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
060-070	Amount
060	Total Nominal value.
070	<i>of which committed</i>

Status: Point in time view as at 17/06/2016.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1066 (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

	To be filled in for credit lines only.
080	Currency Identification according to ISO 4217.
090	Critical operations
100	Core business lines
110	Additional information

11. ANNEX VIII, SECTION 1 – PAYMENT, CLEARING AND SETTLEMENT SYSTEMS

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(11) each system on which the institution conducts a material number or value amount of trades, including a mapping to the institution's legal persons, critical operations and core business lines

(12) each payment, clearing or settlement system of which the institution is directly or indirectly a member, including a mapping to the institution's legal persons, critical operations and core business lines

Instructions concerning specific columns:

Columns	Legal reference and instructions
010-020	Legal entity
010	Entity name
020	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
030-060	System
030	System type Categorise systems using the following options: 'Payment', 'Settlement', 'Securities clearing', 'Derivatives clearing', 'Depository', 'CCP', and 'Other'. Where more than one applies, specify all types.
040	Designation
050	Participation mode Direct or indirect.
060	Identification code

Status: Point in time view as at 17/06/2016.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1066 (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

	BIC code. Where the 'BIC code' is not available another form of identification shall be provided, e.g. institution code or account number. Only where there is no other form of identification, it is allowed to say 'not available'.
070-080	Representative institution Should only be filled when access is indirect.
070	Entity name
080	Identification code
090	Mapping to critical function
100	Mapping to core business line
110	Membership requirements Qualitative and quantitative information necessary to understand the risk of the institution's membership being cancelled.
120	Impact of resolution proceedings on membership or contract with the representative institution
130	Substitutability Name of potential other payment system provider that could substitute the payment system provider listed in column 040.
140	Additional information

12. ANNEX IX, TEMPLATE 1 — INFORMATION SYSTEMS (GENERAL INFORMATION)

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(13) a detailed inventory and description of the key management information systems, including those for risk management, accounting and financial and regulatory reporting used by the institution including a mapping to the institution's legal persons, critical operations and core business lines

(14) an identification of the owners of the systems identified in point (13), service level agreements related thereto, and any software and systems or licenses, including a mapping to their legal entities, critical operations and core business lines

Instructions concerning specific columns:

Columns	Legal reference and instructions
010-020	System
010	Identification
020	Type

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	To be chosen between ‘risk management’, ‘accounting’, ‘financial reporting’, ‘regulatory reporting’ and ‘other’.
030	Description
040-050	Group entity party to the contract
040	Entity name
050	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the ‘Legal Entity Identifier’ is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say ‘not available’.
060	Type of contract License, shared service, or other
070-080	Counterparty
070	Entity name
080	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the ‘Legal Entity Identifier’ is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say ‘not available’.
090-110	Person responsible
090	Name
100	Phone number
110	E-mail address
120	Impact of resolution proceedings on continuity of access to information systems

13. ANNEX IX, TEMPLATE 2 — INFORMATION SYSTEMS (MAPPING)

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(13) a detailed inventory and description of the key management information systems, including those for risk management, accounting and financial and regulatory reporting used by the

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Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1066 (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

institution including a mapping to the institution's legal persons, critical operations and core business lines

(14) an identification of the owners of the systems identified in point (13), service level agreements related thereto, and any software and systems or licenses, including a mapping to their legal entities, critical operations and core business lines

Instructions concerning specific columns:

Columns	Legal reference and instructions
010	System
020-050	User
020	Entity name
030	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
040	Critical functions Means 'critical functions' pursuant to Articles 2(1)(35) and 2(2) of Directive 2014/59/EU.
050	Core business lines Means 'core business lines' pursuant to Articles 2(1)(36) and 2(2) of Directive 2014/59/EU.

14. ANNEX X — INTERCONNECTEDNESS

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(15) an identification and mapping of the legal persons and the interconnections and interdependencies among the different legal persons such as:

- *common or shared personnel, facilities and systems;*
- *capital, funding or liquidity arrangements;*
- *existing or contingent credit exposures;*
- *cross guarantee agreements, cross-collateral arrangements, cross-default provisions and cross-affiliate netting arrangements;*
- *risk transfers and back-to-back trading arrangements; service level agreements*

Instructions concerning specific columns:

Status: Point in time view as at 17/06/2016.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1066 (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

Columns	Legal reference and instructions
010-020	Legal entity A
010	Entity name Must be different from the name listed in column 030.
020	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Must be different from the identifier listed in column 040 Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
030-040	Legal entity B
030	Entity name Must be different from the name listed in column 010.
040	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Must be different from the identifier listed in column 020 Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
050	Type of interconnectedness To be chosen between the following categories: — Personnel — Facilities — System — Capital arrangements — Funding arrangements — Liquidity arrangements — Credit exposure — Cross-guarantee agreement — Cross-collateral arrangement — Cross-default provision — Cross-affiliate netting arrangements

Status: Point in time view as at 17/06/2016.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1066 (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

	— Risk transfers — Back-to-back trading arrangements — Service level agreement — Other
060	Description To be mandatory filled when columns 010 to 050 are filled.

15. ANNEX XI — AUTHORITIES

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(16) the competent and resolution authority for each legal person

(18) description of the arrangements that the institution has in place to ensure that, in the event of resolution, the resolution authority will have all the necessary information, as determined by the resolution authority, for applying the resolution tools and powers

Instructions concerning specific columns:

Columns	Legal reference and instructions
010-020	Legal entity
010	Name
020	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.
030-050	Supervisory authority/ies
030	Name of the authority
040	Phone number
050	E-mail address
060-080	Resolution authority
060	Name of the authority
070	Phone number
080	E-mail address
090-110	Deposit guarantee authority
090	Name of the authority

Status: Point in time view as at 17/06/2016.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1066 (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

100	Phone numbers
110	E-mail address

16. ANNEX XII – LEGAL IMPACT OF RESOLUTION

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(19) all the agreements entered into by the institutions and their legal entities with third parties the termination of which may be triggered by a decision of the authorities to apply a resolution tool and whether the consequences of termination may affect the application of the resolution tool

Instructions concerning specific columns:

Columns	Legal reference and instructions
010-020	Legal entity
010	Entity name
020	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.
030-040	Third party
030	Entity name
040	Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.
050	Type of contract
060	Termination affecting resolution tool Y ('yes') or N ('no').
070	Comments

Status: Point in time view as at 17/06/2016.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1066 (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

- (1) [OJ L 173, 12.6.2014, p. 190.](#)
- (2) Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC ([OJ L 331, 15.12.2010, p. 12.](#))

Status:

Point in time view as at 17/06/2016.

Changes to legislation:

There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1066 (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations.