

Commission Implementing Regulation (EU) 2016/313 of 1 March 2016
amending Implementing Regulation (EU) No 680/2014 with regard to
additional monitoring metrics for liquidity reporting (Text with EEA relevance)

Article 1

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

1. in Article 1, the following point (g) is added:
 - (g) additional liquidity monitoring metrics according to Article 415(3)(b) of Regulation (EU) No 575/2013.;
2. the following Chapter 7b is inserted:

CHAPTER 7b

**FORMAT AND FREQUENCY OF REPORTING ON
ADDITIONAL LIQUIDITY MONITORING METRICS
ON AN INDIVIDUAL AND A CONSOLIDATED BASIS**

Article 16b

1. In order to report information on additional liquidity monitoring metrics in accordance with Article 415(3)(b) of Regulation (EU) No 575/2013 on an individual and a consolidated basis, institutions shall submit all of the following information with a monthly frequency:
 - a the information specified in Annex XVIII in accordance with the instructions in Annex XIX;
 - b the information specified in Annex XX in accordance with the instructions in Annex XXI.
2. By way of derogation from paragraph 1, an institution may report the information on additional liquidity monitoring metrics with a quarterly frequency where all of the following conditions are met:
 - a the institution does not form part of a group with subsidiaries or parent institutions located in jurisdictions other than that of its competent authority;
 - b the ratio of the individual balance sheet total of the institution to the sum of individual balance sheet totals of all institutions in the respective Member State is below 1 % for two consecutive years preceding the year of reporting;
 - c the institution has total assets, calculated in accordance with Council Directive 86/635/EEC⁽¹⁾, of less than EUR 30 billion.

For the purposes of point (b), balance sheet total figures for calculating the ratio shall be based on year-end audited figures for the year before the year preceding the reporting reference date.
3. For the purposes of the obligations set out in paragraphs 1 and 2, the first month for which information on additional liquidity monitoring metrics is to be reported shall be April 2016.;
3. in Article 18, the following sixth paragraph is added:

By way of derogation from Article 3(1)(a), for the months from April 2016 to October 2016 inclusive, the reporting remittance date relating to the monthly reporting of the additional liquidity monitoring metrics shall be the thirtieth calendar day after the reporting reference date.;

4. Annexes XVIII to XXI are added in accordance with the text set out in the Annex 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, 1 March 2016.

For the Commission

The President

Jean-Claude JUNCKER

- (1) Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions ([OJ L 372, 31.12.1986, p. 1](#)).’;