

Commission Implementing Regulation (EU) 2017/2114 of 9 November  
2017 amending Implementing Regulation (EU) No 680/2014 as  
regards templates and instructions (Text with EEA relevance)

COMMISSION IMPLEMENTING REGULATION (EU) 2017/2114

of 9 November 2017

amending Implementing Regulation (EU) No  
680/2014 as regards templates and instructions

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012<sup>(1)</sup>, in particular the fourth subparagraph of Article 99(5), the third subparagraph of Article 101(4), the fourth subparagraph of Article 415(3), and the third subparagraph of Article 430(2) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) No 680/2014<sup>(2)</sup> specifies the modalities according to which institutions are required to report information relevant to their compliance with Regulation (EU) No 575/2013. Given that the regulatory framework established by Regulation (EU) No 575/2013 is gradually being supplemented and amended in its non-essential elements by the adoption of further secondary legislation and, in this case, by Commission Delegated Regulation (EU) 2015/61<sup>(3)</sup>, Implementing Regulation (EU) No 680/2014 should also be updated to reflect those rules and to provide further precision in the instructions and definitions used for the purposes of the institutions' supervisory reporting, including with regard to a maturity ladder, which would allow the maturity mismatch of an institution's balance sheet to be reflected in the reporting.
- (2) Amendments to Implementing Regulation (EU) No 680/2014 are required in order to correct erroneous references and formatting inconsistencies which were discovered in the course of the application of that Regulation.
- (3) Amendments to Implementing Regulation (EU) No 680/2014 are also required to reflect competent authorities' ability to effectively monitor and assess the institutions' risk profile and to obtain a view on the risks posed to the financial sector, which requires changes to the reporting requirements in the areas of operational risk, credit risk and with regard to institutions' exposures towards sovereigns.

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*Status: Point in time view as at 09/11/2017.*

*Changes to legislation: Commission Implementing Regulation (EU) 2017/2114, Introductory Text is up to date with all changes known to be in force on or before 10 June 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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- (4) In order to provide institutions and competent authorities with sufficient time to implement the amendments set out in this Regulation, it should apply from 1 March 2018.
- (5) This Regulation is based on the draft implementing technical standards submitted by the European Banking Authority to the Commission.
- (6) The European Banking Authority has conducted open public consultations on the draft 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<sup>(4)</sup>.
- (7) Implementing Regulation (EU) No 680/2014 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

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- (1) [OJ L 176, 27.6.2013, p. 1.](#)
- (2) Commission 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 ([OJ L 191, 28.6.2014, p. 1](#)).
- (3) Commission Delegated Regulation (EU) 2015/61 of 10 October 2014 to supplement Regulation (EU) No 575/2013 of the European Parliament and the Council with regard to liquidity coverage requirement for Credit Institutions ([OJ L 11, 17.1.2015, p. 1](#)).
- (4) 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](#)).

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