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## Question ID: 2018\_4072

### Status

Final Q&A

### Legal act

Regulation (EU) No 575/2013 as amended by Regulation (EU) 2019/876 - CRR2

### Topic

Supervisory reporting

### Article

99

### Paragraph

### Subparagraph

### COM Delegated or Implementing Acts/RTS/ITS/GLs

Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)

### Article/Paragraph

Annex I

### Date of submission

03/07/2018 17:17

### Published as Final Q&A

06/09/2019 13:02

### Name of institution / submitter

Mediobanca Banca di Credito Finanziario s.p.a.

### Country of incorporation / residence

ITALY

**Type of submitter**

Credit institution

**Subject matter**

Conditions for the filling of template C 33.00

**Question**

If a bank will move to IFRS9 accounting standards starting from 1 July 2018, the first date for the Corep reporting under IFRS9 will be 30 September 2018. Therefore, at 30 June 2018 the new logic of the IFRS9 accounting portfolios is not available in data systems and it would be difficult to complete the new model C 33.00. We would like to know if the bank still need to fill in the template C 33.00 at 30 June 2018 and, if so, what logic it has to use.

**Background on the question**

In the Consultation Paper for Implementing Regulation (EU) No 680/2014 is reported that template C 33.00 have also been designed considering the implementation of IFRS9. A bank that will move to IFRS9 accounting standards starting from 1 July 2018, how must fill in template C 33.00 as of June 2018?

**EBA answer**

Template C 33.00 of Annex I to Regulation (EU) No 680/2014 (ITS on Supervisory Reporting) has been designed with the aim of simultaneous coverage of institutions applying IFRS and GAAP. This is without prejudice of the use of national GAAP based on Directive 86/635/EEC (Bank Accounting Directive, 'BAD').

Instructions laid out in the Annex II Part II point 7 and more specifically under 7.3 of ITS on Supervisory Reporting specify how positions should be populated according IFRS or relevant accounting framework.

**Link**

[EBA website link](http://eba.europa.eu)