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Status

Final Q&A

Legal act

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

Topic

Supervisory reporting

Article

415

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

Annexes XIX and XX, template C 66.00, validation rules

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Subject matter

C 66.00, validation rule v5903_s

Question

In an environment of negative (money market indexing) interest rates this rule may not be applicable.

Background on the question

This rule states that, for several rows, in all columns (maturity buckets), the outflows have to be positive. In an environment of negative (money market indexing) interest rates this rule may not be applicable.

EBA answer

In accordance with Annex XXII (template) and Annex XXIII (instructions) of Regulation (EU) No 680/2014 (ITS on Supervisory Reporting) institutions shall report their contractual flows and contingent outflows, with such flows to be allocated across the twenty-two time buckets according to their residual maturity, with days referring to calendar days.

As further described under paragraph 8 of Annex XXIII of Regulation (EU) No 680/2014, cash outflows and inflows in the respective sections "outflows" and "inflows" shall be reported on a gross basis with a positive sign and amounts due to be paid and received shall be reported respectively in the outflow and inflow sections.

Against this background, interest outflows resulting from negative interest rates are to be reported in row 370 ("Other outflows") with a positive sign. In the same vein, interest inflows resulting from negative interest rates are to be reported in row 690 ("Other inflows") with a positive sign.

Link

[EBA website link](#)