

Question ID	2019_5036
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 as amended by Regulation (EU) 2019/876 (CRR2)
Topic	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
Article	99
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
Article/Paragraph	Annex 25
Date of submission	10/12/2019
Published as Final Q&A	11/09/2020
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Treatment of secured lending or capital market-driven transactions that would require an outflow rate higher than 25 % but they have been closed with eligible counterparties
Question	Delegated Regulation (EU) 2018/1620 in article 1 (17) (a) states that a 25% outflow rate has to be applied to secured lending or capital market-driven transactions, closed with eligible counterparties, that would require an outflow rate higher than 25 %. Based on the new LCR Templates published on EBA websites and Delegated Regulation (EU) 2018/1620, it's not clear in which row these transactions should be reported. Could you provide some instructions for the right reporting?
Background on the question	C73 Template's section related to "Outflows from secured lending and capital market-driven transactions" has only the row "level 2B asset-backed securities (residential or automobile, CQS1) collateral" with a 25% runoff. Should transactions, requiring an outflow rate higher than 25%, with an eligible counterparty be reported in this row regardless of the collateral used?
EBA answer	In accordance with Annex XXV of Regulation (EU) No 680/2014 (ITS on

	<p>supervisory reporting), outflows resulting from secured lending and capital market-driven transactions as defined in points (2) and (3) of Article 192 of amended Regulation (EU) No 575/2013 and undertaken with eligible counterparties defined under Article 28(9) of amended Delegated Regulation (EU) 2015/61 would need to be reported under row 1020 (ID 1.2.2) as well as the relevant sub-lines of supervisory reporting template C 73.00. Transactions would need to be reported in accordance with the underlying collateral extended and irrespective of the outflow rate to be applied.</p>
Link	https://eba.europa.eu/single-rule-book-qa/qna/view/publicId/2019_5036

European Banking Authority, 20/10/2020
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