

# Guidelines compliance table

EBA/GL/2016/10 Appendix 1

03 November 2016; Date of application – 1 January 2017 (updated 24 January 2020)

## Guidelines on ICAAP and ILAAP information collected for SREP purposes

The following competent authorities\* comply or intend to comply with the EBA’s Guidelines on ICAAP and ILAAP information collected for SREP purposes:

Member State	Competent authority	Complies or intends to comply	Comments
BE	National Bank of Belgium	Yes	As at 05.02.2019, notification date. The National Bank of Belgium has implemented, through a circular letter published on its website on 23 March 2018, the Guidelines on ICAAP and ILAAP information collected for SREP purposes (EBA/GL/2016/10). The circular letter can be consulted at the following links: French version : <a href="https://www.nbb.be/en/articles/circulaire-nbb201811-attentes-en-matiere-de-reporting-relatif-internal-capital-adequacy">https://www.nbb.be/en/articles/circulaire-nbb201811-attentes-en-matiere-de-reporting-relatif-internal-capital-adequacy</a> Dutch version: <a href="https://www.nbb.be/nl/artikels/circulaire-nbb201811-verwachtingen-inzake-de-internal-capital-adequacy-assessment-process">https://www.nbb.be/nl/artikels/circulaire-nbb201811-verwachtingen-inzake-de-internal-capital-adequacy-assessment-process</a>

		Competent authority	Complies or intends to comply	Comments
BG	Bulgaria	Българска народна банка (Bulgarian National Bank)	Yes	As at 22.02.2017, notification date.
CZ	Czech Republic	Czech National Bank	Yes	As at 05.02.2019, notification date.
DK	Denmark	Finanstilsynet	Yes	As at 15.01.2019, notification date.
DE	Germany	Bundesanstalt für Finanzdienstleistungsufsicht (BaFin)	Intends to comply**	<p>By 31.12.2019. Legislative Procedures wrt to requirements of regular submission of information on ILAAP and on Capital Planning are still ongoing. Continuous Information on ILAAP and Capital Plans is still gathered by supervisory request. 31.12.2018. Please be informed that we intend to comply with the Guidelines by the reporting cycle 2018. We trust that we are already fully compliant with requiring all the necessary qualitative information on ICAAP and ILAAP. However, with respect to the quantitative information requested from institutions we still need to evaluate whether further quantitative information on the ILAAP needs to be requested. The assessment to require additional quantitative ILAAP information will be made against the backdrop of</p> <ul style="list-style-type: none"> <li>● the introduction of additional liquidity reporting in spring 2018 (notably the maturity ladder comprising the reporting of some behavioral assumptions by banks);</li> <li>● the current harmonization of the SREP approach for less significant banks within the SSM and</li> <li>● the ongoing considerations to ease the reporting burden for small banks.</li> </ul> <p>Therefore, we decided not to introduce additional quantitative ILAAP reporting for the 1.600 institutions under our supervision</p>

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				<p>in 2017. This, obviously, does not prevent us from requiring additional quantitative ILAAP information on a case by case basis if deemed necessary.</p> <p>Update 23.01.2020 (intends to comply by 1 July 2020) The originally intended inclusion of ILAAP information into section 25 of the German Banking Act (Gesetz über das Kreditwesen – KWG) was abandoned. Instead, the “information on internal capital adequacy” required in Section 25 KWG is now interpreted in such a way that the term also includes ILAAP information.</p> <p>The implementation of the GL is done by adjusting the FinaRisiKoV a) Introduction of a new template for ILAAP information b) Introduction of a new template for capital planning (partially differentiated according to HGB and IFRS balance sheets) c) Adjustments to the existing RTF templates.</p> <p>Amendment of the regulation has been initiated; Consultation is closed. Regulation text, justification and templates are currently being revised based on the feedback from the consultation.</p>
EE	Estonia	Finantsinspektsioon	Yes	As at 22.03.2017, notification date.
IE	Ireland	The Central Bank of Ireland	Yes	As at 03.04.2017, notification date.
EL	Greece	Bank of Greece	Yes	As at 15.03.2019, notification date.
HR	Croatia	Hrvatska narodna banka (Croatian National Bank)	Yes	As at 28.01.2019, notification date. Please be informed that national measure necessary for compliance with the Guidelines is: Decision on the internal capital adequacy assessment process and internal liquidity adequacy assessment process for credit

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				institutions (Official Gazette, 20/2014 and 126/2017 – unofficial consolidated version) <a href="https://www.hnb.hr/documents/20182/526621/e-odluka-postupku-procjenjivanja-adekvatnosti-internoga-kapitala-Kl_npt.pdf/b247cec4-8ba6-4e38-8f7c-4ccc248c3c0c">https://www.hnb.hr/documents/20182/526621/e-odluka-postupku-procjenjivanja-adekvatnosti-internoga-kapitala-Kl_npt.pdf/b247cec4-8ba6-4e38-8f7c-4ccc248c3c0c</a>
ES	Spain	Banco de España	Yes	As at 07.02.2019, notification date.
FR	France	Autorité de Contrôle Prudentiel et de Résolution	Yes	As at 27.03.2017, notification date. The Report on Internal Control gives details of the institution’s internal control activities during the past financial year and describes its systems for measuring, monitoring, managing and disclosing the risks to which it is exposed. French Institutions send annually their Report to ACPR. This Report includes the information required by the GL on ICAAP and ILAAP information. The outline of the Report is available on the ACPR website – ( <a href="http://acpr.banque-france.fr/fileadmin/user-upload/acp/communication/Communication-a-la-profession/20160807-canevasRCI-2016-EN.pdf">http://acpr.banque-france.fr/fileadmin/user-upload/acp/communication/Communication-a-la-profession/20160807-canevasRCI-2016-EN.pdf</a> - unable to access as address not clear on the pdf form – so try - <a href="http://acpr.banque-france.fr/">http://acpr.banque-france.fr/</a> )
IT	Italy	Bank of Italy	Yes	As at 03.05.2019, notification date.
CY	Cyprus	Central Bank of Cyprus	Yes	As at 17.07.2017, notification date.
LV	Latvia	Financial and Capital Market Commission	Yes	As at 11.04.2017, notification date.
LT	Lithuania	Bank of Lithuania	Yes	As at 22.01.2019, notification date. Compliance with GL approved by 29 January 2018 Supervision Service Decision No 241-22.
LU	Luxembourg	Commission de Surveillance du Secteur Financier (CSSF)	Yes	As at 05.02.2019, notification date.

		<b>Competent authority</b>	<b>Complies or intends to comply</b>	<b>Comments</b>
HU	Hungary	The Central Bank of Hungary	<b>Yes</b>	As at 10.04.2017, notification date.
MT	Malta	Malta Financial Services Authority	<b>No response</b>	No notification of compliance was received by the EBA within the two-month notification period.
NL	Netherlands	De Nederlandsche Bank	<b>Yes</b>	As at 05.04.2017,notification date.
AT	Austria	Austrian Financial Market Authority	<b>Yes</b>	As at 10.04.2017, notification date.
PL	Poland	Komisja Nadzoru Finansowego	<b>Intends to comply**</b>	<p>Email dated 06.10.2017:</p> <p>We intend to implement the Guidelines partially. Bearing in mind that none of the Polish banks have been identified as a G-SII, we primarily intend to focus on those elements of the Guidelines which are the most tailored to the scale and specificities of the Polish banking sector.</p> <p>Taking a size and complexity of credit institutions in Poland, we came to the conclusions that it would be the most rational to address the provisions set out in paragraph 15 of the Guidelines to all Categories (I-IV) of the credit institutions from the Polish banking sector - through the application of principle of proportionality. We intend to focus on those elements of the Guidelines which are the most adequate from the domestically-oriented perspective and to address the vital requirements of the Guidelines to the Polish SREP methodology and supervisory practice.</p> <p>Nonetheless we would like to stress, that we have steadily been applying our SREP methodology in accordance with the provisions set out in the Guidelines. The 2017 questionnaire on capital and liquidity adequacy used by the KNF closely follows the Guidelines.</p>
PT	Portugal	Banco de Portugal	<b>Yes</b>	As at 05.02.2019, notification date. Links to Instrução no 2/2019 and

		Competent authority	Complies or intends to comply	Comments
				Instrução no 3/2019, Banco de Portugal regulations related with this Guideline: <a href="https://www.bportugal.pt/instrucao/22019">https://www.bportugal.pt/instrucao/22019</a> <a href="https://www.bportugal.pt/instrucao/32019">https://www.bportugal.pt/instrucao/32019</a> [Note: during 2018 ad-hoc reporting was requested]
RO	Romania	National Bank of Romania	Yes	As at 04.04.2017, notification date.
SI	Slovenia	Bank of Slovenia	Yes	As at 01.01.2018, notification date.
SK	Slovakia	Národná Banka Slovenska	Yes	As at 04.04.2017, notification date.
FI	Finland	Finanssivalvonta (FIN-FSA)	Yes	As at 18.01.2019, notification date. Määräykset ja ohjeet 8/2017 (Regulations and guidelines 8/2017 only in Finnish and in Swedish): <a href="https://www.finanssivalvonta.fi/en/regulation/FIN-FSA-regulations/capital-adequacy/08_2017/">https://www.finanssivalvonta.fi/en/regulation/FIN-FSA-regulations/capital-adequacy/08_2017/</a>
SE	Sweden	Finansinspektionen	Yes	As at 21.01.2019, notification date. <a href="https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2017-01-0747?so=2017-01-0747">https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2017-01-0747?so=2017-01-0747</a>
UK	United Kingdom	PRA	Yes	As at 10.04.2017, notification date.
		Financial Conduct Authority (FCA)	Yes	As at 20.03.2017, notification date.

**EU Institutions – Agencies**

ECB	ECB	ECB	Yes	As at 17.02.2017, notification date.
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**EEA – EFTA State**

IS	Iceland	Financial Supervisory Authority, Iceland	Intends to comply**	By the application date of the Guidelines.
LI	Liechtenstein	Financial Market Authority Liechtenstein (FMA)	Yes	As at 03.04.2017, notification date.
NO	Norway	Finanstilsynet	Yes	As at 08.06.2017, notification date.

		<b>Competent authority</b>	<b>Complies or intends to comply</b>	<b>Comments</b>
<b>European Territories under Article 355(3) TFEU</b>				
UK	United Kingdom	Financial Services Commission (Gibraltar)	<b>Yes</b>	As at 29.08.2017, notification date.

\*The EEA States other than the Member States of the European Union are not currently required to notify their compliance with the EBA's Guidelines. This table is based on information provided from those EEA States on a voluntary basis.

\*\* Please note that, in the interest of transparency, if a competent authority continues to intend to comply after the application date, it will be considered "non-compliant" unless (A) the Guidelines relate to a type of institution or instruments which do not currently exist in the jurisdiction concerned; or (B) legislative or regulatory proceedings have been initiated to bring any national measures necessary to comply with the Guidelines in force in the jurisdiction concerned.

### Notes

Article 16(3) of the EBA's Regulations requires national competent authorities to inform us whether they comply or intend to comply with each Guideline or recommendation we issue. If a competent authority does not comply or does not intend to comply it must inform us of the reasons. We decide on a case by case basis whether to publish reasons.

The EBA endeavour to ensure the accuracy of this document, however, the information is provided by the competent authorities and, as such, the EBA cannot accept responsibility for its contents or any reliance placed on it.

For further information on the current position of any competent authority, please contact that competent authority. Contact details can be obtained from the EBA's website [www.eba.europa.eu](http://www.eba.europa.eu).