

3. EBA FINAL draft Implementing Technical Standards

COMMISSION IMPLEMENTING REGULATION (EU) No .../..

of XXX

**COMMISSION IMPLEMENTING REGULATION (EU) No .../... amending
Implementing Regulation (EU) No .../... laying down implementing technical standards
with regard to templates, definitions and IT-solutions to be applied in the Union for the
reporting referred to in Article 78(2) of Directive 2013/36/EU of the European
Parliament and of the Council**

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,
Having regard to Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC², and in particular the third subparagraph of Article 78(8) thereof,
Whereas:

- (1) Commission Implementing Regulation (EU) No [ITS] specifies the reporting requirements for institutions to the European Banking Authority and to competent authorities in order for them to carry out their assessments of internal approaches ('benchmarking exercise') in accordance with Article 78 of Directive 2013/36/EU. Given that the benchmarking exercise is of at least annual duration, in accordance with Article 78(1) of Directive 2013/36/EU, and the focus of the competent authorities' assessments and of the European Banking Authority's reports changes over time, exposures or positions that are included in the benchmarking portfolios, and therefore also reporting requirements, need to change accordingly. Therefore, it is appropriate to amend Annexes I, II, III, IV, V and VI.
- (2) To provide institutions and competent authorities with adequate time to implement the amendments set out in this Regulation, it should apply from 1 November 2016.
- (3) This Regulation is based on the draft implementing technical standards submitted by the European Banking Authority to the Commission.
- (4) Given that the necessary amendments to Implementing Regulation (EU) No [ITS] do not involve significant changes in substantive terms, in accordance with the second subparagraph of Article 15(1) of Regulation (EU) No 1093/2010 of the European

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OJ L 176, 27.6.2013, p. 338.

Parliament and of the Council³, the EBA has not conducted any open public consultation, considering that it would be disproportionate in relation to the scope and impact of the draft implementing technical standards concerned.

(5) Implementing Regulation (EU) No [ITS] should be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) No [ITS] is amended as follows:

- (1) In Article 2, the point (d) is deleted.
- (2) Annex I is replaced by the text set out in Annex I to this Regulation.
- (3) Annex II is replaced by the text set out in Annex II to this Regulation.
- (4) Annex III is replaced by the text set out in Annex III to this Regulation.
- (5) Annex IV is replaced by the text set out in Annex IV to this Regulation.
- (6) Annex V is replaced by the text set out in Annex V to this Regulation.
- (7) Annex VI is replaced by the text set out in Annex VI to this Regulation.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 November 2016.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Commission
The President

On behalf of the President

[Position]

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³ 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).