

Guidelines compliance table

EBA/GL/2016/11, Version 2* Appendix

1 (* Version amended on 9 June 2017 to reflect corrigenda on pages 57, 72, 76, 78, 82 and 91, as well as language corrections and legislation updates in various parts of the document).

14 December 2016; Date of application – 19 February 2018 (Updated 3 May 2018)

Guidelines on disclosure requirements under Part Eight of Regulation (EU) No 575/2013

The following competent authorities* comply or intend to comply with the EBA's Guidelines on disclosure requirements under Part Eight of Regulation (EU) No 575/2013:

		Competent authority	Complies or intends to comply	Comments
Member State				
BE	Belgium	National Bank of Belgium	Yes	As at 28.08.2017, notification date.
BG	Bulgaria	Българска народна банка (Bulgarian National Bank)	Intends to comply**	By 31.12.2017.
CZ	Czech Republic	Czech National Bank	Intends to comply**	By 01.01.2018.
DK	Denmark	Danish Financial Supervisory Authority	Yes	As at 21.09.2017, notification date.
DE	Germany	Bundesanstalt für Finanzdienstleistungsaufsicht (BaFin)	Yes	As at 09.10.2017, notification date.
EE	Estonia	Finantsinspektsioon	Yes	As at 02.10.2017, notification date.

		Competent authority	Complies or intends to comply	Comments
IE	Ireland	Central Bank of Ireland	Intends to comply**	By 31.12.2017.
EL	Greece	Bank of Greece	Intends to comply**	By 31.12.2017.
HR	Croatia	Republika Hrvatska (Republic of Croatia)	Intends to comply**	By 31.12.2017.
ES	Spain	Banco de España	Intends to comply**	By 31.12.2017.
FR	France	Autorité de Contrôle Prudentiel et de Résolution	No	Does not comply and does not intend to comply with one paragraph of the Guidelines. Without prejudice to the European Central Bank mandate, the ACPR intends to comply with the EBA Guidelines on disclosure requirements under Part Eight of Regulation (EU) No 575/2013 <u>with the exception of paragraph 71</u> of these guidelines related to non-deducted participations in insurance undertakings. This paragraph which goes beyond the implementation of the Basel standard of the revised Pillar 3 requirements creates a requirement which does not comply with the exemption provided in article 49.1 of the CRR.
IT	Italy	Bank of Italy	Intends to comply**	By 31.12.2017.
CY	Cyprus	Central Bank of Cyprus	Intends to comply**	By 31.12.2017
LV	Latvia	Financial and Capital Market Commission	Intends to comply**	By 31.12.2017.
LT	Lithuania	Bank of Lithuania	Intends to comply**	By 31.12.2017.
LU	Luxembourg	Commission de Surveillance du Secteur Financier (CSSF)	Intends to comply**	By 31.12.2017.
HU	Hungary	Central Bank of Hungary	Intends to comply**	By 31.12.2017.

		Competent authority	Complies or intends to comply	Comments
MT	Malta	Malta Financial Services Authority	Intends to comply**	By such time as the necessary legislative or regulatory proceedings have been completed.
NL	Netherlands	De Nederlandsche Bank	Yes	As at 09.10.2017, notification date.
AT	Austria	Austrian Financial Market Authority	Yes	As at 03.10.2017, notification date. We would like to point out that for the time being we did not require institutions that are neither G-SIIs nor O-SIIs to apply the Guidelines on Disclosure Requirements Under Part 8 of the CRR. However, we recommend to make use of the guidelines when fulfilling the disclosure requirements of Part 8 CRR. In our Pillar 3 assessments, we take all EBA disclosure guidelines as our benchmark.
PL	Poland	Komisja Nadzoru Finansowego	Yes	As at 10.10.2017, notification date.
PT	Portugal	Banco de Portugal	Intends to comply**	By 31.12.2017.
RO	Romania	National Bank of Romania	Yes	As at 04.10.2017, notification date.
SI	Slovenia	Bank of Slovenia	Intends to comply**	By 31.12.2017.
SK	Slovakia	Národná Banka Slovenska	No	Does not comply and does not intend to comply with all or parts of the Guidelines. GLs specify the disclosure requirements already contained in the eighth part of the CRR, while not changing or even replacing the specifications for the disclosure requirements already established by the implementing or delegated regulation for specific articles in the eighth part of that Regulation. Compliance with the disclosure requirements is to be achieved through the qualitative information tables provided in GLs and through the templates for quantitative information also

		Competent authority	Complies or intends to comply	Comments
				provided there, the templates being flexible or fixed format. In case of notifying intention to comply (fully or partly), these tables and templates need to be unified and incorporated into sub-legislation. We consider this as limiting regarding the banks, which have already set their systems for disclosure. Banks have the obligation to disclose the information provided in the eighth part of the CRR on a long-term basis and to the extent required, using their own technical means to create structured disclosures in accordance with the CRR requirements. We consider this procedure to be sufficient and there is no need to lay down a specific unified structure for the disclosure through the tables and the templates set out in the GLs for all market participants into sub-legislation.
FI	Finland	Finanssivalvonta Finanssivalvonta (FIN-FSA)(for Less Significant Institutions as defined in Council Regulation (EU) No 1024/2013 of 15 October 2013 conferring specific tasks on the European Central Bank concerning policies relating to the prudential supervision of credit institutions)	Intends to comply**	By 3.12.2017.
SE	Sweden	Finansinspektionen	Intends to comply**	By 31.12.2017.
UK	United Kingdom	Prudential Regulation Authority (PRA)	Yes	As at 10.10.2017, notification date. The scope of the Guidelines are outside of the scope of PRA

		Competent authority	Complies or intends to comply	Comments
			Yes	competence, and are therefore not applicable to the UK PRA. The relevant UK authority is responding.
		Financial Conduct Authority		As at 20.03.2018, notification date.

.EU Institutions – Agencies

ECB	ECB	ECB	Yes	As at 15.08.2017, 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 18.01.2018, notification date. The Principality of Liechtenstein complies with the Guidelines as per January 1, 2018.
NO	Norway	Finanstilsynet	Intends to comply**	By 01.01.2018.

.European Territories under Article 355(3) TFEU

UK	United Kingdom	Financial Services Commission (Gibraltar)	No response	No notification of compliance was received by the EBA within the two-month time limit.
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*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 endeavours 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.