Guidelines compliance table

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| 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, aswell 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) |
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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:

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| --- | --- | --- | --- |
|  | Competentauthority | Complies orintends 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. |
| 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 with the exception of paragraph 71 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. |
| 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 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 competence, and are therefore not applicable to the UK PRA. The relevant UK authority is responding. |
| Financial Conduct Authority | **Yes** | As at 20.03.2018, notification date.  |
| EU Institutions – Agencies |
| ECB | ECB | ECB | **Yes** | As at 15.08.2017, notification date.  |
| 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. |

\*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).