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► **B**                                    ► **M1** DECISION OF THE EUROPEAN CENTRAL BANK

of 2 July 2014

on the provision to the European Central Bank of supervisory data reported to the national competent authorities by the supervised entities pursuant to Commission Implementing Regulations (EU) No 680/2014 and (EU) 2016/2070 (ECB/2014/29) (2014/477/EU) ◀

(OJ L 214, 19.7.2014, p. 34)

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► <b><u>M1</u></b>	Decision (EU) 2017/1493 of the European Central Bank of 3 August 2017	L 216	23	22.8.2017

**▼B****▼M1****DECISION OF THE EUROPEAN CENTRAL BANK****of 2 July 2014****on the provision to the European Central Bank of supervisory data reported to the national competent authorities by the supervised entities pursuant to Commission Implementing Regulations (EU) No 680/2014 and (EU) 2016/2070 (ECB/2014/29) (2014/477/EU)***Article 1***Scope**

Pursuant to Article 21 of the SSM Framework Regulation, this Decision lays down procedures concerning the submission to the ECB of data reported to the national competent authorities by the supervised entities on the basis of Implementing Regulation (EU) No 680/2014 and Commission Implementing Regulation (EU) 2016/2070 <sup>(1)</sup>.

**▼B***Article 2***Definitions**

For the purpose of this Decision, the definitions contained in the SSM Framework Regulation shall apply.

**▼M1***Article 3***Remittance dates**

1. National competent authorities shall submit to the ECB the data referred to in Article 1 and reported to them by the supervised entities on the following remittance dates:

(1) by 12 noon Central European Time (CET) <sup>(2)</sup> on the 10th working day following the relevant remittance dates referred to in Implementing Regulation (EU) No 680/2014 and Article 4 of Implementing Regulation (EU) 2016/2070 with respect to:

(a) significant supervised entities reporting at the highest level of consolidation within the participating Member States;

(b) significant supervised entities that are not part of a supervised group;

<sup>(1)</sup> Commission Implementing Regulation (EU) 2016/2070 of 14 September 2016 laying down implementing technical standards for templates, definitions and IT-solutions to be used by institutions when reporting to the European Banking Authority and to competent authorities in accordance with Article 78(2) of Directive 2013/36/EU of the European Parliament and of the Council (OJ L 328, 2.12.2016, p. 1).

<sup>(2)</sup> CET takes account of the change to Central European Summer Time.

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- (c) supervised entities which are classified as significant in accordance with the three most significant credit institutions criterion in their Member State and which report on a consolidated basis or on an individual basis, if they are not required to report on a consolidated basis;
  - (d) other supervised entities reporting on a consolidated basis or on an individual basis, if they are not required to report on a consolidated basis, which are included in the list of institutions covered by the reporting to the European Banking Authority (EBA) in accordance with Article 2 of Decision EBA/DC/2015/130 of the European Banking Authority <sup>(1)</sup> and Article 2 of Decision EBA/DC/2016/156 of the European Banking Authority <sup>(2)</sup>;
- (2) by close of business on the 25th working day following the relevant remittance dates referred to in Implementing Regulation (EU) No 680/2014 and Article 4 of Implementing Regulation (EU) 2016/2070 with respect to:
- (a) significant supervised entities reporting on a consolidated and sub-consolidated basis insofar as these data have not been submitted in accordance with point (1);
  - (b) significant supervised entities that are part of a supervised group reporting on an individual basis insofar as these data have not been submitted in accordance with point (1);
  - (c) less significant supervised entities reporting at the highest level of consolidation within the participating Member States insofar as these data have not been submitted in accordance with point (1);
  - (d) less significant supervised entities that are not part of a supervised group insofar as these data have not been submitted in accordance with point (1);
- (4) by close of business on the 35th working day following the relevant remittance dates referred to in Implementing Regulation (EU) No 680/2014 and Article 4 of Implementing Regulation (EU) 2016/2070 with respect to:
- (a) less significant supervised entities reporting on a consolidated and sub-consolidated basis insofar as these data have not been submitted in accordance with points (1) and (2);
  - (b) less significant supervised entities that are part of a supervised group reporting on an individual basis insofar as these data have not been submitted in accordance with point (1).

<sup>(1)</sup> Decision EBA/DC/2015/130 of the European Banking Authority of 23 September 2015 on reporting by competent authorities to the EBA. Available on the EBA's website at [www.eba.europa.eu](http://www.eba.europa.eu)

<sup>(2)</sup> Decision EBA/DC/2016/156 of the European Banking Authority of 31 May 2016 on data for supervisory benchmarking. Available on the EBA's website at [www.eba.europa.eu](http://www.eba.europa.eu)

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2. By derogation from paragraph 1, the national competent authorities shall submit to the ECB the data referred to in Article 5 of Implementing Regulation (EU) 2016/2070 on the following remittance dates:

- (1) by 12 noon CET on the 10th working day following 11 November of each calendar year with respect to:
  - (a) significant supervised entities reporting at the highest level of consolidation within the participating Member States;
  - (b) significant supervised entities that are not part of a supervised group;
  - (c) supervised entities which are classified as significant in accordance with the three most significant credit institutions criterion in their Member State and report on a consolidated basis or on an individual basis, if they are not required to report on a consolidated basis;
  - (d) other supervised entities reporting on a consolidated basis or on an individual basis, if they are not required to report on a consolidated basis, that are included in the list of institutions covered by the reporting to the EBA in accordance with Article 2 of Decision EBA/DC/2016/156;
- (2) by close of business on the 25th working day following 11 November of each calendar year with respect to:
  - (a) significant supervised entities reporting on a consolidated and sub-consolidated basis insofar as these data have not been submitted in accordance with point (1);
  - (b) significant supervised entities that are part of a supervised group reporting on an individual basis insofar as these data have not been submitted in accordance with point (1);
  - (c) less significant supervised entities reporting at the highest level of consolidation within the participating Member States insofar as these data have not been submitted in accordance with point (1);
  - (d) less significant supervised entities that are not part of a supervised group insofar as these data have not been submitted in accordance with point (1);
- (3) by close of business on the 35th working day following 11 November of each calendar year with respect to:
  - (a) less significant supervised entities reporting on a consolidated and sub-consolidated basis insofar as these data have not been submitted in accordance with points (1) and (2);

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- (b) less significant supervised entities that are part of a supervised group reporting on an individual basis insofar as these data have not been submitted in accordance with point (1).

**▼ B***Article 4***Data quality checks****▼ M1**

1. National competent authorities shall monitor and assess the quality and reliability of the data made available to the ECB. National competent authorities shall apply the relevant validation rules developed, maintained and published by the EBA. National competent authorities shall also apply the additional data quality checks defined by the ECB in cooperation with the national competent authorities.

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2. Further to the compliance with the validation rules and quality checks, the data shall be submitted in accordance with the following additional minimum standards for accuracy:
- (a) national competent authorities shall provide information, if applicable, on the developments implied by the data submitted; and
  - (b) the information must be complete: existing gaps must be acknowledged, explained to the ECB and, if applicable, filled in without undue delay.

*Article 5***Qualitative information**

1. National competent authorities shall submit to the ECB without undue delay the corresponding explanations in the event that the data quality for a given table in the taxonomy cannot be warranted.
2. In addition, national competent authorities shall communicate to the ECB the reasons for any significant revisions submitted.

*Article 6***Specification of the transmission format****▼ M1**

1. National competent authorities shall submit the data specified in this Decision according to the relevant Data Point Model and eXtensible Business Reporting Language taxonomy, developed, maintained and published by the EBA.

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2. The supervised entities shall be identified in the corresponding transmission by the use of the (pre-) Legal Entity Identifier.

*Article 7***First reporting reference dates**

1. The first reference dates for the reporting described in Article 3(1) shall be the ones specified in Article 8.8.1 of Decision EBA/DC/090.

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2. The first reference date for the reporting described in Article 3(2), (3) and (4) shall be 31 December 2014.

**▼M1***Article 7a***First reporting following the taking effect of Decision (EU) 2017/1493 of the European Central Bank (ECB/2017/23)**

1. National competent authorities shall submit the data reported to them pursuant to Implementing Regulation (EU) 2016/2070 in accordance with Decision (EU) 2017/1493 of the European Central Bank (ECB/2017/23) <sup>(1)</sup> beginning with the first remittance dates which occur after that Decision takes effect.
2. National competent authorities shall submit the data reported to them pursuant to Implementing Regulation (EU) No 680/2014 by institutions included in the list of institutions covered by the reporting to the EBA pursuant to Article 2 of Decision EBA/DC/2016/156 in accordance with Article 3(1)(1)(d) beginning with the first remittance dates which occur after Decision (EU) 2017/1493 (ECB/2017/23) takes effect.

**▼B***Article 8***Transitional provision**

1. For the reporting reference date in 2014, the remittance dates for the reporting by national competent authorities described in Article 3(1) shall be the ones specified in Article 8.8.2 of Decision EBA/DC/090.
2. From reporting reference date 31 December 2014 to reporting reference date 31 December 2015, the remittance dates for reporting by national competent authorities described in Article 3(3) shall be close of business of the 30th working day following the day on which supervised entities have submitted data to the national competent authority.
3. Prior to 4 November 2014, national competent authorities shall submit to the ECB the data referred to in Article 1 regarding:
  - (a) supervised groups and supervised entities subject to the comprehensive assessment in accordance with Decision ECB/2014/3 <sup>(2)</sup>;

<sup>(1)</sup> Decision (EU) 2017/1493 of the European Central Bank of 3 August 2017 amending Decision ECB/2014/29 on the provision to the European Central Bank of supervisory data reported to the national competent authorities by the supervised entities pursuant to Commission Implementing Regulation (EU) No 680/2014 (ECB/2017/23) (OJ L 216, 22.8.2017, p. 23).

<sup>(2)</sup> Decision ECB/2014/3 of the European Central Bank of 4 February 2014 identifying the credit institutions that are subject to the comprehensive assessment (OJ L 69, 8.3.2014, p. 107).

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- (b) other supervised groups and supervised entities established in a participating Member State when included in the list of institutions covered by the reporting to the EBA in accordance with Article 3 of Decision EBA/DC/090.

*Article 9*

**Addressees**

This Decision is addressed to national competent authorities of the participating Member States.