



EBA

Technical standards on supervisory reporting

Wolfgang Strohbach

European
Banking
Authority

European System of Financial Supervision

EBA regulatory tasks

Common rulebook

Maximum harmonisation

...but proportionate to different financial institutions

EU Commission
Sectoral Directives

EU Commission
'Implementing legislation'

EBA to
provide advice

EBA developing binding
technical standards

EC proposal on CRD IV/CRR

- EBA to deliver ITS by 1.1.2013 in the following areas:
 - Art 95 point 2 Own funds
 - Art 96 point 3 Mortgage exposures
 - Art 383 point 3 Large exposures
 - Art 403 point 3 Liquidity
 - Art 417 point 2 Leverage

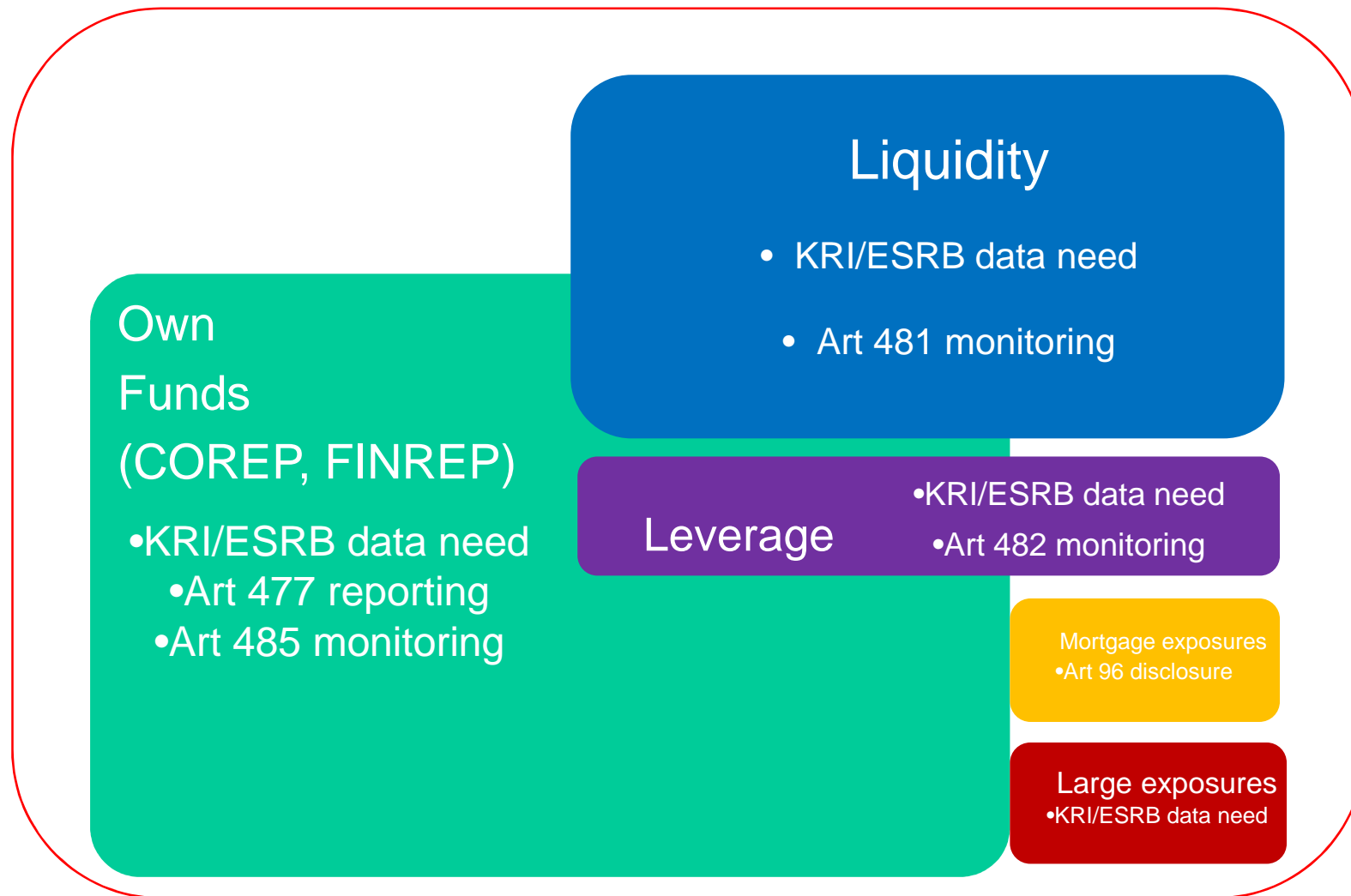
Technical Standards on Reporting – main features

- Objective: increase efficiency in reporting systems
- Adoption by EU Commission via implementing acts in form of regulation or decision
- Direct application – no further implementing regulation on national level
- Proportionate to nature, scale and complexity of institutions' activities
- Details: data templates, definitions, validation rules, data point model, XBRL taxonomies

Uniform implementation – EBA products

- legal references as included in the data templates
- additional data definitions as included in the instructions
- validation rules (quantitative relations between rows and columns of each template, and among templates)
- data point model containing all the relevant technical specifications necessary for developing an IT reporting format
- XBRL taxonomies to ensure unambiguous IT interpretation of the data included in the ITS

ITS Reporting – data items & usage



ITS on reporting - timeline

Dec 2011

- Draft ITS start consultation
- Consultation period 3 months

Jun 2012

- ITS submission to EC
- Assumption: CRD IV/CRR final

Mar 2013

- First ITS reporting reference date
- First possible date after CRD IV application
- No need for national interim solutions



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wolfgang.strohbach@eba.europa.eu

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