

**DECISION (EU) 2021/1396 OF THE EUROPEAN CENTRAL BANK****of 13 August 2021****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 Regulations (EU) No 680/2014 and (EU) 2016/2070 (ECB/2021/39)**

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to Council Regulation (EU) No 1024/2013 of 15 October 2013 conferring specific tasks on the European Central Bank concerning policies relating to prudential supervision of credit institutions <sup>(1)</sup>, and in particular Article 6(2) thereof,

Having regard to Regulation (EU) No 468/2014 of the European Central Bank of 16 April 2014 establishing the framework for cooperation within the Single Supervisory Mechanism between the European Central Bank and national competent authorities and with national designated authorities (SSM Framework Regulation) (ECB/2014/17) <sup>(2)</sup>, and in particular Article 21 and Article 140(4) thereof,

Having regard to the proposal of the Supervisory Board,

Whereas:

- (1) Decision ECB/2014/29 <sup>(3)</sup> lays down procedures concerning the submission to the European Central Bank (ECB) of data reported to the national competent authorities by the supervised entities on the basis of Commission Implementing Regulation (EU) No 680/2014 <sup>(4)</sup> and Commission Implementing Regulation (EU) 2016/2070 <sup>(5)</sup>.
- (2) On 17 December 2020, the European Commission adopted Commission Implementing Regulation (EU) 2021/451 <sup>(6)</sup> which repeals and replaces Implementing Regulation (EU) No 680/2014 and sets new standards with regard to supervisory reporting that are applicable from 28 June 2021.
- (3) On 15 March 2021, the Commission adopted Commission Implementing Regulation (EU) 2021/453 <sup>(7)</sup>, which further specifies the new standards with regard to the specific reporting requirements for market risk.
- (4) Decision ECB/2014/29 provides for the collection and quality review of data reported by supervised entities to national competent authorities in accordance with the relevant Union law. As a consequence, Decision ECB/2014/29 must provide for the collection and quality review of the data to be reported by supervised entities to the national competent authorities pursuant to Implementing Regulation (EU) 2016/2070, Implementing Regulation (EU) 2021/451 and Implementing Regulation (EU) 2021/453. Decision ECB/2014/29 must be therefore updated to reflect the adoption of Implementing Regulation (EU) 2021/451 and Implementing Regulation (EU) 2021/453 to ensure that the relevant data is submitted by the national competent authorities to the ECB.

<sup>(1)</sup> OJ L 287, 29.10.2013, p. 63.

<sup>(2)</sup> OJ L 141, 14.5.2014, p. 1.

<sup>(3)</sup> Decision ECB/2014/29 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 (OJ L 214, 19.7.2014, p. 34).

<sup>(4)</sup> Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 191, 28.6.2014, p. 1).

<sup>(5)</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>(6)</sup> Commission Implementing Regulation (EU) 2021/451 of 17 December 2020 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to supervisory reporting of institutions and repealing Implementing Regulation (EU) No 680/2014 (OJ L 97, 19.3.2021, p. 1).

<sup>(7)</sup> Commission Implementing Regulation (EU) 2021/453 of 15 March 2021 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to the specific reporting requirements for market risk (OJ L 89, 16.3.2021, p. 3).

- (5) Furthermore, the European Banking Authority (EBA) repealed and replaced the EBA Decision of 23 September 2015 on reporting by competent authorities to the EBA (EBA/DC/2015/130) <sup>(8)</sup> with EBA Decision of 5 June 2020 concerning supervisory reporting by competent authorities to the EBA (EBA/DC/2020/334) <sup>(9)</sup>. That decision requires competent authorities, including the ECB, to submit supervisory and financial reporting data to the EBA, among others. To this end, EBA Decision EBA/DC/2020/334 specifies the dates of submission for that data by competent authorities to the EBA.
- (6) In addition, the EBA repealed and replaced the EBA Decision of 31 May 2016 on data for supervisory benchmarking (EBA/DC/2016/156) <sup>(10)</sup> with EBA Decision of 5 June 2020 concerning data for supervisory benchmarking (EBA/DC/2020/337) <sup>(11)</sup>. That decision requires competent authorities, including the ECB, to submit to the EBA supervisory benchmarking data. To this end, EBA Decision EBA/DC/2020/337 specifies the date of submission of such data by competent authorities to the EBA.
- (7) Decision ECB/2014/29 must therefore also be updated to ensure that the ECB receives that data from the national competent authorities in a timely manner which the ECB then submits to the EBA in accordance with the EBA Decisions EBA/DC/2020/334 and EBA/DC/2020/337.
- (8) Therefore, Decision ECB/2014/29 should be amended accordingly,

HAS ADOPTED THIS DECISION:

#### Article 1

#### Amendments

Decision ECB/2014/29 is amended as follows:

1. the title is replaced by the following:

‘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 (ECB/2014/29)’;

2. Article 1 is replaced by the following:

‘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 Commission Implementing Regulation (EU) 2016/2070 <sup>\*1</sup>, Commission Implementing Regulation (EU) 2021/451 <sup>\*2</sup>, and Commission Implementing Regulation (EU) 2021/453 <sup>\*3</sup>.

<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> Commission Implementing Regulation (EU) 2021/451 of 17 December 2020 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to supervisory reporting of institutions and repealing Implementing Regulation (EU) No 680/2014 (OJ L 97, 19.3.2021, p. 1).

<sup>\*3</sup> Commission Implementing Regulation (EU) 2021/453 of 15 March 2021 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to the specific reporting requirements for market risk (OJ L 89, 16.3.2021, p. 3).;

<sup>(8)</sup> Available on the EBA website.

<sup>(9)</sup> Available on the EBA website.

<sup>(10)</sup> Available on the EBA website.

<sup>(11)</sup> Available on the EBA website.

3. Article 3 is replaced by the following:

*'Article 3*

#### **Remittance dates**

1. National competent authorities shall submit to the ECB the data referred to in Implementing Regulation (EU) 2021/451 and Implementing Regulation (EU) 2021/453 and reported to them by the supervised entities in accordance with the following:

(a) National competent authorities shall submit to the ECB data relating to the following entities by 12 noon Central European Time (CET) \*\* on the 10th working day following the relevant remittance dates referred to in Article 3 and Article 20(3) of Implementing Regulation (EU) 2021/451 and the relevant reporting dates referred to in Article 1(2) of Implementing Regulation (EU) 2021/453:

- (i) significant supervised entities reporting at the highest level of consolidation within the participating Member States;
- (ii) significant supervised entities that are not part of a supervised group;
- (iii) 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;
- (iv) 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 the 'Largest Institutions in the Member State' as defined in Article 2(3) of EBA Decision of 5 June 2020 concerning supervisory reporting by competent authorities to the EBA (EBA/DC/2020/334) \*<sup>5</sup>;

(b) where point (a) does not apply, national competent authorities shall submit to the ECB data relating to the following entities by 12 noon CET on the 25th working day following the relevant remittance dates referred to in Article 3 of Implementing Regulation (EU) 2021/451 and the relevant reporting dates referred to in Article 1(2) of Implementing Regulation (EU) 2021/453:

- (i) significant supervised entities;
- (ii) less significant supervised entities.

2. National competent authorities shall report to the ECB the data referred to in Implementing Regulation (EU) 2016/2070 in accordance with the following:

(a) National competent authorities shall report to the ECB data relating to the following entities by 12 noon CET on the 10th working day following the relevant remittance dates referred to in the relevant provision for each data item in Implementing Regulation (EU) 2016/2070:

- (i) significant supervised entities reporting at the highest level of consolidation within the participating Member States;
- (ii) significant supervised entities that are not part of a supervised group;
- (iii) 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;
- (iv) less significant supervised entities reporting at the highest level of consolidation within participating Member States insofar as they are the highest level of consolidation in the Union and less significant supervised entities reporting on an individual basis if they are not part of a supervised group, in accordance with Article 1(2) of Decision EBA/DC/2020/337 of the EBA

(b) Where point (a) does not apply, national competent authorities shall report to the ECB data relating to the following entities by close of business on the 25th working day following the relevant remittance dates referred to in the relevant provision for each data item in Implementing Regulation (EU) 2016/2070:

- (i) significant supervised entities;
- (ii) less significant supervised entities.

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\*<sup>4</sup> CET takes account of the change to Central European Summer Time.

\*<sup>5</sup> Available on the EBA website.;

4. the following Article 7b is inserted:

*‘Article 7b*

**First reporting following the taking effect of Decision (EU) 2021/1396 of the European Central Bank (ECB/2021/39)**

National competent authorities shall submit the data reported to them pursuant to Implementing Regulation (EU) 2016/2070, Implementing Regulation (EU) 2021/451, and Implementing Regulation (EU) 2021/453 in accordance with Decision (EU) 2021/1396 of the European Central Bank (ECB/2021/39) \* beginning with the first applicable remittance or reporting dates which occur after that Decision takes effect.

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\* Decision (EU) 2021/1396 of the European Central Bank of 13 August 2021 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 Regulations (EU) No 680/2014 and (EU) 2016/2070 (ECB/2021/39) (OJ L 300, 24.8.2021, p.74).’.

*Article 2*

**Taking effect**

This Decision shall take effect on the day of its notification to the addressees.

*Article 3*

**Addressees**

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

Done at Frankfurt am Main, 13 August 2021.

*The President of the ECB*  
Christine LAGARDE

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