

SRB BAIL-IN DATA SET INSTRUCTIONS



Single
Resolution Board

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Print	ISBN 978-92-9475-235-2	doi:10.2877/815685	FP-03-20-368-EN-C
PDF	ISBN 978-92-9475-234-5	doi:10.2877/284527	FP-03-20-368-EN-N

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Luxembourg: Publications Office of the European Union, 2020

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SINGLE RESOLUTION BOARD

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INSTRUCTIONS

TABLE OF CONTENTS

DISCLAIMER	3
INTRODUCTION	4
BACKGROUND	5
FURTHER CONSIDERATIONS	6
MINIMUM BAIL-IN DATA LIST	7
REFERENCES	16

DISCLAIMER

This publication compiles the main elements that banks are expected to consider for establishing the required capabilities of Management Information Systems (MIS) in order to enable the timely and effective execution of the write-down and conversion of capital instruments and eligible liabilities pursuant to Art. 21 of Regulation (EU) No 806/2014¹ (SRMR) (“write-down and conversion powers”) and the execution of the bail-in tool in resolution. In a crisis depending on the specific situation and in line with the applicable legal framework, the Single Resolution Board (SRB) reserves the right to deviate from actions and expectations of this publication.

This publication is not intended to create any legally binding effect and does not substitute the legal requirements laid down in the relevant applicable EU and national laws. It shall not be relied upon for any legal purposes, does not establish any binding interpretation of EU or national laws and does not serve as, or substitute for, legal advice.

The SRB Instructions note on bail-in data is subject to further revisions, including due to changes in the applicable EU legislation. The SRB reserves the right to amend this publication without notice whenever it deems appropriate, and it shall not be considered as predetermining the position that the SRB may take in specific cases, where the circumstances of each case will also be considered.

The document has been developed by the SRB, in close collaboration with the National Resolution Authorities (NRAs).

¹ Regulation (EU) No 806/2014 of the European Parliament and of the Council of 15 July 2014.

INTRODUCTION

In the context of resolution, the availability of data at short notice is a fundamental prerequisite for an effective application of the write down and conversion powers and the use of the bail-in tool. To this end, it is crucial that banks' MIS are able to provide accurate and timely information².

With the aim of harmonising and ensuring consistency in the application of write down and conversion powers and use of the bail-in tool, this document, in conjunction with the SRB Bail-in Data Set Explanatory Note, develops the SRB Minimum Bail-in Data Set Instructions and establishes clear expectations in relation to bail-in data needs. In order to serve these objectives, a common understanding of the definitions of the data fields is required³.

² For the purposes of this document the term "bank" shall be understood as encompassing the entities falling within the scope of the SRMR and not only credit institutions.

³ Further information is provided in related SRB publications on bail-in implementation, such as the Operational Guidance on bail-in playbooks.

BACKGROUND

Banks' ability to provide bail-in data is considered in the context of the SRB's Expectations for Banks (EfB). This sets out the capabilities that banks have to demonstrate for resolvability. One of these expectations addresses "Information systems and data requirements" and therefore directly refers to the appropriateness of banks' MIS to extract in a timely and complete fashion the liability data for bail-in implementation. The final EfB document published on 1 April 2020 specifies that all banks under the remit of the SRB are expected to demonstrate progress in 2020/2021 and establish adequate MIS capabilities to deliver bail-in data before the end of 2022.

In this context, banks should consider the SRB Minimum Bail-in Data Set as a basis to establish the required data infrastructure, governance and MIS capabilities.

FURTHER CONSIDERATIONS

As described in the SRB Bail-in Data Set Explanatory Note, it is important to note that country-specific adjustments might be required for some Banking Union countries due to differences in creditor hierarchies or other specificities arising from national legislation.

If necessary, the SRB and NRAs will publish the amended data points to the SRB minimum bail-in data expectations⁴. If a country-specific adjustment is not provided for a particular country, the SRB minimum bail-in data expectations define the benchmark for banks located in these countries to ensure adequate MIS capabilities for the purpose of bail-in implementation also against the background of the SRB Efb.

Consequently, the perimeter of the SRB Minimum Bail-in Data Set represents the maximum that can be achieved as a common denominator among Banking Union countries for bail-in data purposes at this stage.

The SRB and NRAs will update the Minimum Bail-in Data Set and, if required, country-specific amendments based on further development / assessment, as well as implementation requirements on a regular basis, at least yearly.

Banks under the SRB's remit should prepare their data infrastructure and initiate necessary IT projects as part of banks' "fully developed and budgeted resolvability work programme for 2021 and beyond" for becoming compliant with the Efb⁵.

Banks will be requested by Internal Resolution Teams (IRTs) to conduct regular self-assessments of their MIS capabilities concerning the *ad-hoc* provision of bail-in data and provide thorough updates to IRTs.

⁴ This can be implemented either in the format of single country-specific data points or country-specific bail-in data sets that build on the SRB minimum bail-in data expectations.

⁵ In the specific priority letters for 2020 sent to banks in Q4/2019, the SRB requested banks under its remit to develop long-term resolvability work programme to achieve the Efb by 31 December 2023, except where indicated otherwise.

MINIMUM BAIL-IN DATA LIST

Data Points for Identification

SRB ID	Data Point	Attribute	Definition	EBA ID *
1	Legal entity	[Company name]	Legal entity at resolution group level. Free-form text identification of incorporation name of the entity for which the table is reported. Please state the official name as it is listed in corporate acts, including the indication of the incorporation form.	
		[LEI code]	Unique code (LEI) identifying the reporting entity.	
2	Unique identification number for the liability known to contract partner	[e.g. ISIN]	ID provided by the resolution entity for a liability (e.g. ISIN, contract number, account number), based on which the counterparty can unequivocally determine that it will be affected if the information is published, without external third parties being able to identify the creditor. Other identifiers shall be used only in the case that an ISIN is not available.	DEP_1; DSI_5; DER_1
3	Unique identification/ characteristic feature of the liability	[Specific ID]	Specific (internal) ID assigned by resolution entity to a liability that enables its unique classification. This data point is particularly relevant where no ISIN code is available.	DSI_1; DEP_1
4	Nature of the liability	[e.g. bond]	Information on the nature of the liability. In case of securities the identification of the type of instrument, either 'Covered Bond', 'Secured Bond', 'Certificate of Deposit', 'Structured Note', 'Bond', 'Euro Medium Term Note (EMTN)', 'Promissory note', 'Registered note', 'Bill of exchange', 'Silent Partnership Contributions', or 'Other'.	DSI_6
5	Jurisdiction governing the contract of the claim	[e.g. FR, IT]	ISO 3166-1 alpha 2 country code. The name of the country whose law governs the instrument. If the contract is governed by the law of more than one country, the jurisdiction which has the highest relevance for the recognition of write down and conversion powers shall be reported. If required, IRT might also request the ISO 3166-2 to ensure more granular information (e.g. state level).	DEP_9; DSI_9
6	Contract currency	[e.g. EUR, USD]	ISO 4217 currency code. The currency in which the instrument is issued.	DEP_11; DSI_11
7	Issuance Date/Legal Maturity date	[date]/[date]	Date of the original issuance of the instrument. / Date of the legal, final maturity of the instrument. For perpetual instruments, this should be '2099-01-31'.	DSI_18; DSI_20; DEP_18
8	Earliest redemption date	[date]	If an option exists for the holders of the instrument to request early reimbursement, or conditions for early reimbursement are contractually foreseen, the earliest occurrence date should be completed. If the early reimbursement relates to only a portion of the liability (e.g. early reimbursement of 50% of the nominal amount), the liability should be split to take into account this partial early redemption clause. For securities financing transactions subject to a netting arrangement and reported as a netting set, the day following the reporting date should be used.	DEP_19; DSI_19

*) General note: All EBA IDs mentioned in this document provide guidance for implementation and, if applicable, should be considered by banks.

SRB ID	Data Point	Attribute	Definition	EBA ID
9	Outstanding amount	[Euro amount]	The amount is the aggregate of the outstanding principal amount as at the request date plus, if applicable, interest accrued up to the request date and fees and charges, irrespective of whether and to what extent the relevant principal, interest or fees and charges liability was already due as at the request date and whether it is required to be recognised as an item of liabilities in the balance sheet of the resolution entity prepared in accordance with the applicable accounting principles. Own holdings should be deducted.	DEP_10; DEP_12; DEP_13
10	Rank of liability within the bail-in cascade		Rank of liability according to sequence of write down and conversion pursuant to Article 48 BRRD.	DEP_8; DSI_4
11	Counterparty type	Drop-down: Households (1) Non-financial corporations (SMEs) (2) Non-financial corporations (non-SMEs) (3) Credit institutions (4) Other financial corporations (5) General governments & Central banks (6) Non-identified counterparties (listed on an exchange platform) (7) Others (8)	Counterparty of the liability, i.e. households, non-financial corporations (SMEs), non-financial corporations (non-SMEs), Credit institutions, Other financial corporations, General governments & Central banks, non-identified counterparties (listed on an exchange platform) or others.	DEP_6
12	Bail-in flag	[yes/no]	Flag whether liability is mandatorily excluded from a bail-in according to Article 44 of the Directive 2014/59/EU; IRTs might also request information on banks' view on the need for discretionary exclusions.	DEP_7; DSI_8
13	Type of Instrument: subordinated instrument	Drop-down: Senior non-preferred / HoldCo (1) Tier2 (2) Additional Tier 1 (3) Not subordinated (4)	Identification if the instrument is subordinated, either as MREL eligible (senior non-preferred / HoldCo), Tier 2 or Additional Tier 1.	DSI_7

Data Points for Link with Own Funds⁶

SRB ID	Data Point	Attribute	Definition	EBA ID
14	Type of own funds at point of entry (PoE) level	[acc. LDR guidance]	According to existing LDR guidance (value can be 'CET1', 'Fully Compliant AT1', 'Grandfathered AT1', 'Fully Compliant T2', 'Grandfathered T2', 'T2 in phase-out', 'Partially (A)T1 and T2', or 'No'), requested at PoE level.	DSI_35
15	Amount eligible as own funds at PoE level	[Euro amount]	The actual amount in EUR of the instrument qualifying as own funds, taking into account phase-out as applicable. Own holdings should be deducted.	DSI_36
16	Amount of subordinated liabilities not eligible as own funds at PoE level	[Euro amount]	The actual amount in EUR of the subordinated debt instrument not qualifying as own funds. Own holdings to be deducted.	
17	If liability is, at the level of the resolution entity and/or consolidated (CON) level, assigned to more than one own funds component, indication of the second own funds component	[AT1/T2]	This data point is requested for the case that the liability is assigned to more than one own funds component and is needed to calculate the impact of the the write-down and conversion powers / bail-in tool on the own funds at resolution entity level.	
18	Eligible amount for own funds component according to point above	[Euro amount]	According to existing LDR guidance, requested at POE and/or CON levels.	
19	If own funds, agio of the liability/instrument	[Euro amount]	To the extent relevant under (national) GAAP, bond premium classified in capital reserves.	

Data Points if Liability is Deposit

SRB ID	Data Point	Attribute	Definition	EBA ID
20	Non-eligible deposit	[yes/no]		DEP_7
21	Not covered but preferential	[yes/no]	Deposits that do not qualify for exclusion from bail-in (Article 44 (2, a) of the BRRD), yet to which a preferential treatment is foreseen in line with Article 108 of the BRRD.	
22	Not covered and not preferential	[yes/no]	Deposits that do not qualify for exclusion from bail-in or preferential treatment in application of respectively Article 44 (2, a) or 108 of the BRRD.	
23	Covered portion of the eligible deposit	[Euro amount]	Covered portion of the eligible deposit.	

⁶ If required, the IRTs might also request the data points 14-19 (related to the resolution entity level) at level of the resolution group.

Data Points if Liability is Collateralised

SRB ID	Data Point	Attribute	Definition	EBA ID
24	Secured/Unsecured	Drop down: Secured (1) Unsecured (2)	Distinguish between liabilities that are subject to collateral agreements or not (i.e. secured by assets, pledge, lien or collateral) either 'Secured' or 'Unsecured' from a predefined list.	DEP_15; DSI_28
25	Type of collateral pool			
26	Amount of pledge, lien or collateral	[Euro amount]	Where a liability is secured by a pledge, lien or collateral, the gross value of the latter shall be provided. For collateral pools securing multiple line items, the overall coverage ratio should be determined and applied pro rata to all line items covered by this pool.	DEP_17; DSI_29
27	Internal ID of the pledge, lien or collateral (where available)	[Specific ID, etc.]	In case of several relevant IDs, all IDs should be reported and separated by semicolon.	
28	Collateral for an asset position	Drop-down: Used as collateral (1) Not used as collateral (2)	Tick mark if the liability is used as a collateral for an asset position.	DEP_16

Data Points if Liability is Structured

SRB ID	Data Point	Attribute	Definition	EBA ID
29 ⁷	Internal identification number of the embedded derivative component	[Specific ID]		
30	Structured product	[yes/no]	Financial product that combines elements of the spot market, such as bonds or stocks, with derivative components and is sold by the issuing bank as a single security.	DSI_33
31	Guaranteed minimum principal	[Euro amount]		
32	CCP cleared	[yes/no]		

⁷ If requested by the IRT.

Data Points if Liability is part of an IFRS – Fair Value Hedge⁸

SRB ID	Data Point	Attribute	Definition	EBA ID
33	Type of fair value hedge	[micro/portfolio]	Hedge of the exposure to changes in fair value of a recognised asset or liability or an unrecognised firm commitment, or an identified portion of such an asset, liability or firm commitment, that is attributable to a particular risk and could affect profit or loss.	
34	Internal identification number of the fair value hedge	[numeric]	Hedge ID in case the position is part of an economic hedge.	DEP_21; DSI_34; DER_59

Data Points if Liability is Part of a National GAAP Hedging Unit⁹

SRB ID	Data Point	Attribute	Definition	EBA ID
35	Type of hedging unit	[micro/macro/portfolio]		
36	Position in hedging unit	[underlying/hedging transaction]		
37	Internal identification number of the hedging unit			

⁸ No 33-34: If requested by the IRT - depending on the stage of resolution planning, bank characteristics and phase-in of the SRB Expectation for Banks.

⁹ No 35-37: If requested by the IRT - depending on the stage of resolution planning, bank characteristics and phase-in of the SRB Expectation for Banks.

Data Points for Link with Accounting

SRB ID	Data Point	Attribute	Definition	EBA ID
38	Carrying amount IFRS	[Euro amount]	To the extent relevant for the bank, carrying amount under IFRS.	
39	Balance sheet item at Resolution Group level according to IFRS	[item acc. IFRS]	To the extent relevant for the bank, attributes to be selected for equity and liability line items shall be in accordance with published IFRS reporting, including for example: <ul style="list-style-type: none"> • Liabilities to credit institutions, • Liabilities to customers, • Securitised liabilities, • Other liabilities, • Financial liabilities designated as at fair value, • Subordinated capital, • Other. If 'Other' is selected, the line item position applicable according to IFRS has to be stated in a separate data field.	
40	Carrying amount national GAAP	[Euro amount]	Carrying amount under national GAAP.	
41	Balance sheet item at PoE level according to national GAAP	[item acc. NGAAP]	Classification in accordance with national GAAP.	

Data Points for Amounts Required for Calculation

SRB ID	Data Point	Attribute	Definition	EBA ID
42	Original amount issued in EUR	[Euro amount]	Original amount issued in EUR (currently only requested for securities in the LDR).	DSI_12
43	Original amount issued in foreign currency, if applicable	[Amount in FX]	Original amount issued in foreign currency.	
44	Outstanding principal amount	[Euro amount]	Value of the outstanding principal amount of the instrument / deposit held by the counterparty.	DSI_13; DEP_12
45	Accrued interest	[Euro amount]	Value of the outstanding accrued interest on the deposit / instrument.	DSI_14; DEP_13
46	Relevant amount of conversion/ write-down	[Euro amount]	Amount eligible for calculation of write-down / conversion rate. Defined as the outstanding amount of the liability (including accrued interest) less existing components subject to exemptions according to Article 27 para 3 of the SRMR, or other factors affecting the conversion amount (e.g. safeguards under BRRD Art. 75-80 as applicable). In jurisdictions where accrued interest may not rank pari passu to the liability amount, jurisdictions may want to request reporting of interest accruals on separate line items. Own holdings should be deducted.	DEP_7; DSI_8
47	Portion of the liability held by the resolution entity	[Euro amount]	Portion of the liability held by the resolution entity as principal amount plus accrued interest and fees and charges (if applicable).	DEP_12; DEP_13; DSI_13; DSI_14
48	Total Non-eligible for bail-in	[Euro amount]	Difference between Outstanding and Relevant amount. It represents components subject to statutory exemption pursuant to Article 27(3) of the SRMR.	DEP_7; DSI_8
49	Applicable fees and charges	[Euro amount]	Total amount of applicable fees and charges (e.g. contractual fees for late payments) linked to the instrument, if the fee or charge is payable and due, but not yet settled with the counterparty as of the request date. This is to the extent that the fee or charge is not covered within the outstanding principal amount or the accrued interest or a separate liability. Fees and charges do not comprise agios or fees in conjunction with the listing of an instrument.	

Data Points for Amounts Required for Calculations – Securities Issued per Denomination

SRB ID	Data Point	Attribute	Definition	EBA ID
50	Denomination	[Euro amount]/ [Amount in FX]	EUR amount / Original amount issued in foreign currency of the security issued per denomination. The data point is needed in particular for the external bail-in execution by the CSD and the National Numbering Agency (NNA) and for a conversion into shares, to determine a technical conversion rate, derived from the conversion rate given in the resolution scheme. The technical conversion rate would be expressed as the relation between the denomination of an instrument to the number of new shares.	
51	Number of securities outstanding, not held by the institution	[Quantity: number]	Number of securities issued per denomination outstanding, not held by the institution.	
52	Number of securities outstanding, held by the institution	[Quantity: number]	Number of securities issued per denomination outstanding, held by the institution.	
53	Accrued interest per security	[Euro amount]	Accrued interest per security issued per denomination.	DSI_14
54	Fees per security	[Euro amount]	Fees and charges per security issued per denomination. Applicable fees and charges (e.g. contractual fees for late payments) linked to the instrument, if the fee or charge is payable and due but not yet settled with the counterparty as of the request date, to the extent that the fee or charge is not covered within the outstanding principal amount or the accrued interest or a separate liability. Fees and charges do not comprise agios or fees in conjunction with the listing of an instrument.	
55	Principal amount of global note	[Euro amount]	Principal amount of security issued per denomination, requested by the CSD and the NNA for the external bail-in execution.	

Data Points for Information on Security Interest

SRB ID	Data Point	Attribute	Definition	EBA ID
56	Amount of the security interest provided	[Euro amount]	Security interest provided by a third party.	
57	Security interest provider	[LEI code/ Name]	LEI code/ Name of the entity providing the security interest.	
58	Type of security interest provided by a third party (e.g. guarantees or sureties)	[Short description]	Interest linked to guarantees and sureties.	

Data Points for Information on the Investor/Creditor

SRB ID	Data Point	Attribute	Definition	EBA ID
59	Country of contracting party	[Country Code]	Home State of the counterparty (investor).	
60	Internal Identification number of contracting party	[Specific No. by bank]	Internal identifier that identifies the contracting party to the resolution entity. This is likely a number generated by an IT systems that (i) the counterparty itself does not know and (ii) applies to all instruments held by the counterparty.	DSI_24

SRB ID	Data Point	Attribute	Definition	EBA ID
61	Name of contracting party	[LEI code/Name]	<p>If an ISIN has been assigned to the liability, it shall be stated under the relevant data point. Other identifiers shall be used only in the case that an ISIN is not available.</p> <p>Please report the creditor's LEI code, issued by the Global Legal Entity Identifier Foundation and recommended by the FSB. In the absence of a LEI, the ECB Monetary Financial Institutions identifier (MFI ID) used in RIAD should be reported. Exclusively in absence of both these identifiers, an internal identifier could be reported (there should be only one unique identifier used per counterparty).</p>	DSI_2; DEP_2

Data Points for Information on Listing and Registration

SRB ID	Data Point	Attribute	Definition	EBA ID
62	Registrar	[Company name]	<p>The entity that is responsible for registering liabilities and information about their holders, if issued in EUR (currently only requested for securities in the LDR).</p> <p>Indicate the registrar (responsible for holding the records of these securities' owners). The registrar or register holder is usually the issuer itself, a CSD or another entity.</p>	DSI_26
63	Name of the CSD	[Company name]	<p>An undertaking within the meaning of Article 2 (1) no 1 of the CSDR that is responsible for the physical and/or electronic safekeeping of securities and the settlement of securities transactions on the financial markets. In the case of multiple references, the CSD through which the security was issued (issuer CSD) shall be identified.</p> <p>Indicate the CSD of issue for the security. When reporting the CSD of issue, please use the abbreviation indicated in the LDR Guidance, except if the relevant CSD is not in the list.</p>	DSI_27
64	Paying agent	[Company name]	<p>Entity or part of an entity that is responsible for executing payments to investors (e.g. dividend or interest) on behalf of the issuer. Identification of the Paying Agent for the instrument using its LEI code. A "paying agent" is an institution, usually an investment bank, which accepts funds from the issuer of a security and distributes them to that security's holders. For stocks, a paying agent distributes dividends to stockholders. For bonds, it distributes coupon payments and reimbursements of principal to bondholders.</p>	DSI_22
65	Securities settlement system		<p>As a financial market infrastructure, a system for settling securities trading and trades on stock exchanges.</p> <p>Indicate the securities settlement systems where these securities can be settled. Where multiple settlement systems are concerned, please separate each one with a semicolon.</p>	DSI_25
66	Common Depository or Common Service Provider	[Company name]	<p>A service provider and safe keeper of assets on behalf of Euroclear Bank and Clearstream Banking Luxembourg combined.</p>	
67	Trading venues/ Exchanges where the liability is listed and /or admitted to trading	[LEI code/ Name]	<p>A trading venue is either a regulated market (a stock exchange), a Multilateral Trading Facility (MTF, i.e. a multilateral trading system operated by an investment firm or a market operator) or an Organised Trading Facility (OTF, i.e. a multilateral system which is not a regulated market or an MTF).</p> <p>If instruments are listed on an exchange platform, this/these platform(s) should be communicated. Where multiple exchanges are concerned, please separate the platforms with a semicolon.</p>	

SRB ID	Data Point	Attribute	Definition	EBA ID
68	National numbering agency	[LEI code/Name]	National numbering agency for identification numbers and ISINs/ numbering in the jurisdiction of the issuance, if applicable. The organisation in each country responsible for issuing International Securities Identification Numbers (ISIN) as described by the ISO 6166 standard and the Classification of Financial Instruments code as described by the ISO 10962 standard. The role of NNA is typically assigned to the national stock exchange, CSD, central bank, or financial regulator.	
69	Nature of the Global Note	[NGN, CGN]	Global Note: paper certificate of issuance kept by the CSD or by another depository. New Global Note: electronic record representing the full value of the issue.	
70	Trustee for listed liabilities	[LEI code/Name]	The entity that holds and monitors, in the interests of investors, the security interests for financial instruments issued by resolution entity. A person or firm that holds and administers property or assets for the benefit of a third party. Identification of the Trustee for the instrument using its LEI code. A trust can be used as a means of holding security over assets of a debtor for a number of creditors, for example in a syndicated loan or a securitisation transaction. A security trustee is the entity holding the various security interests created on trust for the various creditors, such as banks or bondholders. This structure avoids granting security separately to all creditors which would be costly and impractical.	DSI_23
71	Art. 55 BRRD-compliant clause and/or legal opinion available (Art. 55)	[yes/no]	For third country issuances: existence of contractual clause or positive legal opinion in accordance with Article 55 BRRD.	DSI_10

Data Points for Liabilities Arising from Commitments¹⁰

SRB ID	Data Point	Attribute	Definition	EBA ID
72	Amount of guarantee provided to a third counterparty with respect to liabilities issued by a group entity	[Euro amount]	Guarantee provided by the institution to a third party with respect to a liability issued by the group.	
73	Amount of the liabilities of the resolution entity, which are owed to affiliated companies	[Euro amount]	Outstanding amount of the liability issued by the affiliates of the group entity.	
74	Identifier of the liability guaranteed of the group entity	[ISIN or internal identification number]	ISIN or identification number of the guaranteed liability in the group entity.	

¹⁰ If requested by the IRT - depending on the stage of resolution planning, bank characteristics and phase-in of the SRB Expectation for Banks.

REFERENCES

For identification

N°	Link
1	https://srb.europa.eu/sites/srbsite/files/2020_guidance_on_the_liability_data_report_final_v1.2.pdf
2	https://iate.europa.eu/entry/result/1044976/en-en-la-mul
	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
3	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
4	https://srb.europa.eu/sites/srbsite/files/2020_guidance_on_the_liability_data_report_final_v1.2.pdf
5	https://srb.europa.eu/sites/srbsite/files/2020_guidance_on_the_liability_data_report_final_v1.2.pdf
	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
6	https://srb.europa.eu/sites/srbsite/files/2020_guidance_on_the_liability_data_report_final_v1.2.pdf
	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
7	https://srb.europa.eu/sites/srbsite/files/2020_guidance_on_the_liability_data_report_final_v1.2.pdf
	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
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9	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
10	https://srb.europa.eu/sites/srbsite/files/2020_guidance_on_the_liability_data_report_final_v1.2.pdf
	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
11	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
12	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
13	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx

If liability is deposit

N°	Link
20	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx

If liability is collateralised

N°	Link
24	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
26	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
28	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx

If liability is structured

N°	Link
30	https://iate.europa.eu/entry/result/3504463/en-en-la-mul
	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx

Liability is part of an IFRS - Fair Value Hedge

N°	Link
33	https://iate.europa.eu/entry/result/3519615/en-en-la-mul
34	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx

Amounts required for calculation

N°	Link
42	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
46	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
47	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
48	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx

Amounts required for calculation - securities issued per denomination

N°	Link
53	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx

Information on the investor/creditor

N°	Link
60	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx

Information on listing and registration

N°	Link
62	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
63	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
64	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
65	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
70	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx
71	https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Other%20publications/2020/880848/Annex%20%20-%20Data%20Dictionary.xlsx

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