

# Ex-ante contributions to the Single Resolution Fund - reporting form for the 2018 contribution period

## Read me

### Key remarks

- Institutions that qualify for the **simplified calculation method** should follow specific instructions in the reporting form.
- All fields with a yellow background should be filled electronically by the institution according to the general instructions below.
- Institutions should follow the instructions, definitions and guidance as set out in this reporting form.
- The submission deadline is determined by the National Resolution Authority

### A. Objective and structure of the reporting form

The objective of the reporting form is to collect the information necessary for the calculation of the individual *ex-ante* contributions to the Single Resolution Fund (hereafter "SRF") to be paid by each institution in scope in the 2018 contribution period.

The Single Resolution Board (hereafter "SRB") applies the methodology set out in the Commission Delegated Regulation (EU) 2015/63 (hereafter "Delegated Regulation") for the calculation of the amounts of the individual annual *ex-ante* contributions. The main legal basis for this data collection and the subsequent calculation of the contributions are the Commission Delegated Regulation (EU) 2015/63 (hereafter "Delegated Regulation") and the Council Implementing Regulation (EU) 2015/81 (hereafter "Implementing Regulation").

Pursuant to Article 70 of the Regulation (EU) No 806/2014 (hereafter "SRM Regulation"), each year the calculation of the contributions for individual institutions shall be based on:

- a contribution that is calculated pro-rata to the amount of an individual institution's liabilities excluding own funds less covered deposits, with respect to the aggregated liabilities excluding own funds less covered deposits of all the institutions authorised in the territories of all the participating Member States (basic annual contribution); and
- a contribution that is calculated depending on the risk profile of the institution (risk-adjusted contribution).

The reporting form consists of the following six tabs:

1. **General information:** Collects information that allows Identifying the institution.
2. **Basic annual contribution:** Collects information to calculate the basic annual contribution and to determine if the institution qualifies for a simplified calculation method.

**An institution that qualifies for a simplified calculation method according to Tab 2 - Section B need only to fill in Tabs 1 and 2 (until Section B).**

3. **Deductions:** Collects information about the deduction of qualifying items from the basic annual contribution (where applicable).
4. **Risk adjustment:** Collects information regarding the risk indicators of the institution in order to apply the risk adjustment to the basic annual contribution (where applicable).
5. **Definitions and guidance:** Provides definitions and guidance for each field of the reporting form, and provides reference to the European supervisory reporting frameworks (where applicable). This tab does not need to be filled in by the institution.
6. **Validation rules:** Consolidates the information reported in the form and provides an overview of the performed validation rules and consistency checks.

### B. General instructions for completing the reporting form

1. **All fields with a YELLOW background should be filled electronically** by the institution according to the general instructions below.  
Fields with BLUE background are automatically generated.
2. **Definitions, guidance and the format specified for each field should be respected.** For each field, a '[Link](#)' leads to its definition and related guidance. **Links written in RED, have a direct reference to COREP/FINREP reporting. Please consult the reference in the "Definitions and guidance" tab.**
3. **Scope of application:** The present reporting form applies to the following institutions at legal entity level:
  - Credit institutions established in a participating Member State, as defined in point (2) of Article 2(1) of Directive 2014/59/EU; and
  - Investment firms established in a participating Member State as defined in point (3) of Article 2(1) of Directive 2014/59/EU, where they are covered by the consolidated supervision of the parent undertaking carried out by the ECB in accordance with Article 4(1)(g) of Regulation (EU) No 1024/2013<sup>1</sup>.

The present reporting form applies to the above institutions for the 2018 contribution period, which starts from 1 January 2018 and ends on 31 December 2018. Where an institution is a newly supervised institution that has obtained its banking licence in the course of 2017, please see "Newly supervised institutions" (no. 8)

4. **Reference date for the reporting form:** Tabs should be filled with information at the reference date corresponding to the balance sheet date of the latest approved annual financial statements, which are available before 31 December 2017 together with the opinion submitted by the statutory auditor or audit firm (unless the guidance explicitly mentions another reference date for a specific field). This means that if the annual closing date of the institution is 31 December, then the reference date for the present reporting form is 31 December 2016, provided that the annual financial statements dated 31 December 2016 have been approved. If the annual closing date of the institution is 31 March, then the reference date for the present reporting form is 31 March 2017, provided that the annual financial statements dated 31 March 2017 have been approved<sup>3</sup>.
5. **Consistency with supervisory reporting:** Tabs should be filled with information as reported by the institution in the latest relevant supervisory report submitted to the competent authority pertaining to the reference year of the annual financial statement referred to in the instructions above (i.e. General instruction no 4)<sup>3</sup>
6. **Consistency between financial information:** Tabs should be filled with information under consistent measurement principles as defined in the accounting framework applicable at the reference date. Since the field 'Total Liability' is defined with reference to Directive 86/635/EEC or Regulation (EC) No 1606/2002<sup>8</sup>, the same measurement principles should be used to define the financial information reported in the tab '2. Basic annual contribution' and the tab '3. Deductions' in order to ensure consistency.
7. **All fields should be filled with information at individual entity level, except:**

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a) For a **central body** and its affiliated institutions, where the affiliated institutions are wholly or partially exempted from prudential requirements in national law in accordance with Article 10 of Regulation (EU) No 575/2013. In that specific case, one single reporting form should be filled with information at consolidated level<sup>4</sup>;

b) Where a competent authority has granted a **waiver to an institution for the application of a risk indicator** requested in tab '4. Risk adjustment'<sup>5</sup>. In that specific case:

- For the **LCR**: the indicator shall be reported at the level of the liquidity sub-group. The score obtained by that indicator at the liquidity sub-group level shall be attributed to each institution, which is part of the liquidity sub-group for the purposes of calculating that institution's risk indicator; and
- For **other circumstances** defined in Regulation (EU) No 575/2013: the relevant indicators may be reported at consolidated level. In such cases, the score obtained by those indicators at consolidated level shall be attributed to each institution, which is part of the group for the purposes of calculating that institution's risk indicators.

#### 8. Newly supervised institutions:

Where an institution is a **newly supervised institution**, meaning that its supervision started in the course of the 2017 calendar year, a partial contribution is calculated<sup>2</sup>. For instance an institution which obtained its banking licence on 30 June 2017 will be submitted, in addition to the 2018 full-year contribution, to a contribution for 2017 calculated in 2018 and equivalent to half of a full-year contribution.

**Where two institutions in scope have merged** in the current reporting year (as defined in n.3 above), different scenarios can occur:

- A newly licensed institution results from the merger of two institutions (A+B=C)
- One institution preserves the banking license (A+B=A)
- A partial merger in which both institutions preserve their banking licenses (A+B=A+B)

In all these cases, please contact the competent national resolution authority.

#### 9. Quality assurance process at institution level:

a) Before submitting the reporting form to the national resolution authority, institutions must check that the form complies with the validation rules in Tab 6;

b) Under specific circumstances, institutions may be requested to provide an additional assurance document. In such cases, further instructions will be provided by the national resolution authority.

#### 10. General format rules and default values:

a) Data should be provided following the format specified for each field. Data values should be provided in absolute amounts (no negative amounts should be reported). Monetary amounts should be expressed in euros rounded to the nearest unit (i.e. amounts should not contain decimals). Decimals should be separated by a point (.) or a comma (,), depending on the Excel language settings.

b) By default, values have to be set to:

- 'Not applicable' when the field is not applicable to the bank (e.g. if the institution does not qualify for the lump-sum annual contribution for small institutions, the question in field '2B3' regarding an alternative calculation of individual annual contribution amount is not applicable)
- 'Not available' when the field is applicable to the institution but the phenomenon is absent (linked to the following point).
- '0' (the digit zero) when the field is applicable to the institution, but the fact does not occur for that specific institution (e.g. *when the field refers to covered deposits and the institution has none on its balance sheet*).

11 **Questions** regarding the completion of the reporting form should be addressed to the national resolution authority in accordance with the modalities defined by that authority.

## C. Submission of the reporting form and next steps

**Submission deadline:** The whole reporting form should be returned to the national resolution authority in accordance with the modalities defined by that authority<sup>3</sup>.

**Where information is not provided by the institution,** the SRB will use estimates or its own assumptions in order to calculate the annual contribution of the institution, or assign the institution concerned to the highest risk adjusting multiplier as referred to in Article 9 of Delegated Regulation<sup>6</sup>.

**Where the information or data submitted to the national resolution authority is subject to updates or corrections,** such updates or corrections should be submitted to the national resolution authority without undue delay<sup>3</sup>. In such cases, the SRB will adjust the annual contribution in accordance with the updated information upon the calculation of the annual contribution of that institution for the next contribution period<sup>6</sup>.

**Decision determining the annual contribution:** national resolution authorities will notify institutions in scope of the SRF of their annual ex-ante contributions at the latest by **1 May 2018**<sup>7</sup>.

**Investigatory powers of the SRB:** In accordance with Articles 34, 35 and 36 of the SRM Regulation and for the purpose of performing its tasks under this Regulation, the SRB may request information, conduct investigations and/or conduct on-site inspections under the circumstances stated in these Articles.

#### D. Legal references

##### Main legal references in the present reporting form:

1. Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms  
Hereafter '**BRRD**' (Bank Recovery & Resolution Directive)  
Link: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014L0059&from=EN>
2. Regulation (EU) No 806/2014 of the European Parliament and of the Council of 15 July 2014 establishing uniform rules and a uniform procedure for the resolution of credit institutions and certain investment firms in the framework of a Single Resolution Mechanism and a Single Resolution Fund  
Thereafter '**SRM Regulation**' (Single Resolution Mechanism Regulation)  
Link: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0806&from=EN>
3. Commission Delegated Regulation (EU) 2015/63 of 21 October 2014 supplementing Directive 2014/59/EU of the European Parliament and of the Council with regard to ex ante contributions to resolution financing arrangements (which was corrected by the Commission Delegated Regulation (EU) 2016/1434 of 14 December 2015)  
  
Thereafter '**Delegated Regulation**'  
Link (consolidated version): <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02015R0063-20150117&from=EN>
4. Council Implementing Regulation (EU) 2015/81 of 19 December 2014 specifying uniform conditions of application of Regulation (EU) No 806/2014 of the European Parliament and of the Council  
Thereafter '**Implementing Regulation**'  
Link: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015R0081&from=EN>
5. Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms  
Thereafter '**CRR**' (Capital Requirements Regulation)  
Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0001:0337:EN:PDF>
6. 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  
Thereafter '**EU COREP FINREP Regulation**'  
Link: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&from=EN>
7. Directive 2014/49/EU of 16 April 2014 on deposit guarantee schemes  
Thereafter '**Directive 2014/49/EU (DGSD)**'  
Link: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014L0049&from=EN>

##### Footnotes:

<sup>1</sup> Article 2(c) of SRM Regulation

<sup>2</sup> Article 12 of Delegated Regulation

<sup>3</sup> Article 14 of Delegated Regulation

<sup>4</sup> Article 2 of Delegated Regulation

<sup>5</sup> Article 8 of Delegated Regulation

<sup>6</sup> Article 17 of Delegated Regulation

<sup>7</sup> Article 13 of Delegated Regulation

<sup>8</sup> Article 3(11) of Delegated Regulation

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### 1. General information

#### A. Identification of the institution

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
1A1	Name of the institution	Text (255)		<a href="#">Link</a>
1A2	Address of the institution	Text (150)		<a href="#">Link</a>
1A3	Postal code of the institution	Text (15)		<a href="#">Link</a>
1A4	City of the institution	Text (50)		<a href="#">Link</a>
1A5	Country of registration of the institution	Text (2)		<a href="#">Link</a>
1A6	RIAD MFI code of the institution (for credit institutions only) or SRB identifier where a RIAD MFI code is not available	Alphanumeric (30)		<a href="#">Link</a>
1A7	LEI code of the institution	Alphanumeric (20) / Not applicable		<a href="#">Link</a>
1A8	National identifier code of the institution	Text (30)		<a href="#">Link</a>

#### B. Contact person for this reporting form

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
1B1	First name of the contact person	Text (50)		<a href="#">Link</a>
1B2	Family name of the contact person	Text (50)		<a href="#">Link</a>
1B3	Email address of the contact person	Text (255)		<a href="#">Link</a>
1B4	Alternative e-mail address	Text (255)		<a href="#">Link</a>
1B5	Phone number	Number		<a href="#">Link</a>

#### C. Identification of possible specificities for the calculation of the individual annual contribution

Field ID	Field	Format	Value	Link to definitions & guidance to apply
1C1	Is the institution a credit institution, as defined for this field?	Yes / No		<a href="#">Link</a>
1C2	Is the institution a central body, as defined for this field?	Yes / No		<a href="#">Link</a>
1C3	Is the institution member of an 'Institutional Protection Scheme' (IPS)?	Yes / No		<a href="#">Link</a>
1C4	Has the competent authority granted the permission referred to in Article 113(7) of the CRR to the institution? (only to fill in if the value to the field above is 'Yes'. Otherwise 'Not applicable')	Yes / No / Not applicable		<a href="#">Link</a>
1C5	Is the institution a central counterparty (CCP), as defined for this field?	Yes / No		<a href="#">Link</a>
1C6	Is the institution a central securities depository (CSD), as defined for this field?	Yes / No		<a href="#">Link</a>
1C7	Is the institution an investment firm, as defined for this field?	Yes / No		<a href="#">Link</a>
1C8	Is the institution an investment firm authorized to carry out only limited services and activities, as defined for this field?	Yes / No		<a href="#">Link</a>
1C9	Is the institution operating promotional loans, as defined for this field?	Yes / No		<a href="#">Link</a>
1C10	Is the institution a mortgage credit institution financed by covered bonds, as defined for this field?	Yes / No		<a href="#">Link</a>

#### D. Newly supervised institutions and mergers

Field ID	Field	Format	Value	Link to definitions & guidance to apply
1D1	Start date of supervision (only if it is in the course of the year prior to the contributions period)	YYYY-MM-DD / Blank (if not applicable)		<a href="#">Link</a>
1D2	Has the institution merged with another institution after the reference date?	Yes / No		<a href="#">Link</a>

#### E. Reference date for the reporting form

Field ID	Field	Format	Value	Link to definitions & guidance to apply
1E1	Reference date for the present reporting form	YYYY-MM-DD		<a href="#">Link</a>

## Ex-ante contributions to the Single Resolution Fund - reporting form for the 2018 contribution period

### 2. Basic annual contribution

This tab consists of the following sections:

- [A. Basic annual contribution before adjustment of liabilities arising from derivative contracts \(excluding credit derivatives\)](#)
- [B. Simplified calculation methods](#)
- [C. Adjustment of liabilities arising from derivative contracts \(excluding credit derivatives\)](#)

#### Section A. Basic annual contribution before adjustment of liabilities arising from derivative contracts (excluding credit derivatives)

Legal references for this section: Articles 3, 4, 16 & 17 of Delegated Regulation 2015/63

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2A1	Total liabilities, as defined for this field	Amount (15)		<a href="#">Link</a>
2A2	Own funds, as defined for this field	Amount (15)		<a href="#">Link</a>
2A3	Covered deposits, as defined for this field	Amount (15)		<a href="#">Link</a>

#### Section B. Simplified calculation methods

Legal references for this section: Articles 3, 10 & 11 of Delegated Regulation 2015/63

Considering that in most cases small institutions do not pose systemic risk and are less likely to be placed under resolution, which consequently decreases the likelihood that they benefit from the resolution financing arrangements, compared to large institutions, the annual contributions of small institutions should consist of a lump-sum based only on their basic annual contribution, proportioned to their size. However, the small institution does not qualify anymore for this simplified approach if it has a particularly high risk profile. In the latter case, the whole reporting form must be filled in by the small institution (tabs 1 to 4).

Field ID	Field	Format	Value	Link to definitions & guidance to apply
2B2	Does the institution qualify for the simplified lump-sum annual contribution for small institutions? (automatic - not to be filled in)	Yes / No		<a href="#">Link</a>
2B3	Does the institution opt for the calculation of an alternative individual annual contribution amount and provide the necessary information? (only applied if the value to the field 2B2 above is 'Yes')	Yes / No / Not applicable		<a href="#">Link</a>

If the value of '2B2' is 'Yes' then no more information is needed from the institution (the resolution authority after assessment of the risk profile could ask for additional information). However, if the institution selects 'Yes' in 2B3, it must fill in the rest of the tab 2 and the tab 3 (Deductions, when applicable).

#### Section C. Adjustment of liabilities arising from derivative contracts (excluding credit derivatives)

Legal references for this section: Article 3, 5(3-4) of Delegated Regulation 2015/63

Accounting of derivatives is not harmonized in the Union with respect to individual accounts and therefore this could have an implication in the amount of liabilities to be considered for the calculation of the contributions of each institution. As a consequence, Article 5(3) of Delegated Regulation 2015/63 requires to 're-evaluate' the liabilities arising from derivatives by applying the leverage ratio methodology, already applied by institutions on the assets arising from their derivatives for the reporting of the Leverage Ratio (Part Seven of the CRR). In this section, the on-balance sheet accounting value of liabilities arising from derivatives (included in the total liabilities reported in the section A) is carved out and replaced by a value calculated in accordance with the leverage ratio methodology to which a floor is applied.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology	Amount (15)		<a href="#">Link</a>
2C2	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) booked on-balance sheet, when applicable	Amount (15)		<a href="#">Link</a>
2C3	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held off-balance sheet, when applicable	Amount (15)		<a href="#">Link</a>
2C4	Total accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) (automatic - not to be filled in)	Amount	0	<a href="#">Link</a>
2C5	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology after floor (automatic - not to be filled in)	Amount	0	<a href="#">Link</a>
2C6	Total liabilities after adjustment of liabilities arising from all derivative contracts (excluding credit derivatives) (automatic - not to be filled in)	Amount		<a href="#">Link</a>

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3. Deductions

This tab allows to fill in qualifying items for deduction from the adjusted total liabilities (2C6 field) in accordance with the Article 5 of the Delegated Regulation 2015/63.

By default, the value of each field in this Tab is set at zero. Please adapt if some of your transactions qualify for deduction. Please remember that derivative adjustment in tab 2 (Section C) should be filled in to compute final deductible amounts.

**Important message: the same transaction can only be deducted ONCE from the total adjusted liabilities even if it matches several of the categories below.**

This tab consists of the following sections:

- A. [Deductible amount of qualifying liabilities related to clearing activities](#)
- B. [Deductible amount of qualifying liabilities related to the activities of a central securities depository \(CSD\)](#)
- C. [Deductible amount of qualifying liabilities that arise by virtue of holding client assets or client money](#)
- D. [Deductible amount of qualifying liabilities that arise from promotional loans](#)
- E. [Deductible amount of assets and liabilities arising from qualifying Institutional Protection Scheme \(IPS\) liabilities](#)
- F. [Deductible amount of assets and liabilities arising from qualifying intragroup liabilities](#)
- G. [Simplified calculation methods](#)

Only applies to a central counterparty (CCP) - See 1C5 field
Only applies to a central securities depository (CSD) - See 1C6 field
Only applies to an investment firm - See 1C7 field (not 1C8)
Only applies to an institution operating promotional loans - See 1C9 field
Only applies to an authorised IPS member - See 1C3 & 1C4 fields
Only applies to an entity that is part of a group
Only applies to some entities - See 1C8 & 1C10 fields

**Section A. Deductible amount of qualifying liabilities related to clearing activities**

Legal references for this section: Articles 3, 5(1)(c) and 5(3) of Delegated Regulation 2015/63

This section only applies to a central counterparty (CCP) as defined in the field '1C5' in the tab '1. General information'.

**Sub-section A.i) Adjustment of qualifying liabilities related to clearing activities arising from derivatives held by the institution**

Since derivatives in total liabilities are adjusted in the Section C of the tab 2, derivatives in items qualifying for deduction must be adjusted too.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology <i>(automatic - not to fill in)</i>	Amount	0	<a href="#">Link</a>
3A1	<b>Of which:</b> qualifying liabilities arising from derivatives related to clearing activities	Amount (15)		<a href="#">Link</a>
3A2	<b>Of which:</b> liabilities arising from derivatives not related to clearing activities <i>(automatic - not to fill in)</i>	Amount		<a href="#">Link</a>
3A3	Derivative floor factor <i>(automatic - not to fill in)</i>	0,0000		<a href="#">Link</a>
3A4	Adjusted value of qualifying liabilities related to clearing activities arising from derivatives <i>(automatic - not to fill in)</i>	Amount		<a href="#">Link</a>

**Sub-section A.ii) Total qualifying liabilities related to clearing activities held by the institution**

The adjusted value of qualifying liabilities related to clearing activities arising from derivatives calculated above must be added to the accounting value of qualifying liabilities related to clearing activities not arising from derivatives.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3A5	Total accounting value of qualifying liabilities related to clearing activities	Amount (15)		<a href="#">Link</a>
3A6	<b>Of which:</b> arising from derivatives	Amount (15)		<a href="#">Link</a>
3A7	<b>Of which:</b> not arising from derivatives <i>(automatic - not to fill in)</i>	Amount		<a href="#">Link</a>
3A8	<b>Total deductible amount of qualifying liabilities related to clearing activities</b> <i>(automatic - not to fill in)</i>	Amount		<a href="#">Link</a>

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**Section B. Deductible amount of qualifying liabilities related to the activities of a central securities depository (CSD)**

Legal references for this section: Articles 3, 5(1)(d) and 5(3) of Delegated Regulation 2015/63

This section only applies to a Central securities depository (CSD) as defined in the field '1C6' in the tab '1. General information'.

**Sub-section B.i) Adjustment of qualifying liabilities related to the activities of a central securities depository (CSD) arising from derivatives held by the institution**

Since derivatives in total liabilities are adjusted in the Section C of the tab 2, derivatives in items qualifying for deduction must be adjusted too.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (automatic - not to fill in)	Amount	0	<a href="#">Link</a>
3B1	<b>Of which:</b> qualifying liabilities arising from derivatives related to CSD activities	Amount (15)		<a href="#">Link</a>
3B2	<b>Of which:</b> liabilities arising from derivatives not related to CSD activities (automatic - not to fill in)	Amount		<a href="#">Link</a>
3B3	Derivative floor factor (automatic - not to fill in)	0,0000		<a href="#">Link</a>
3B4	Adjusted value of qualifying liabilities related to CSD activities arising from derivatives (automatic - not to fill in)	Amount		<a href="#">Link</a>

**Sub-section B.ii) Total qualifying liabilities related to the activities of a CSD held by the institution**

The adjusted value of qualifying liabilities related to the activities of a CSD arising from derivatives calculated above must be added to the accounting value of qualifying liabilities related to the activities of a CSD not arising from derivatives.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3B5	Total accounting value of qualifying liabilities related to CSD activities	Amount (15)		<a href="#">Link</a>
3B6	<b>Of which:</b> arising from derivatives	Amount (15)		<a href="#">Link</a>
3B7	<b>Of which:</b> not arising from derivatives (automatic - not to fill in)	Amount		<a href="#">Link</a>
3B8	<b>Total deductible amount of qualifying liabilities related to CSD activities</b> (automatic - not to fill in)	Amount		<a href="#">Link</a>

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**Section C. Deductible amount of qualifying liabilities that arise by virtue of holding client assets or client money**

Legal references for this section: Articles 3, 5(1)(e) and 5(3) of Delegated Regulation 2015/63

This section only applies to investment firms as defined in the field '1C7' in the tab '1. General information'. It does not apply to investment firms as defined in the field 1C8.

**Sub-section C.i) Adjustment of qualifying liabilities that arise by virtue of holding client assets or client money arising from derivatives held by the institution**

Since derivatives in total liabilities are adjusted in the Section C of the tab 2, derivatives in items qualifying for deduction must be adjusted too.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (automatic - not to fill in)	Amount	0	<a href="#">Link</a>
3C1	<b>Of which:</b> qualifying liabilities arising from derivatives that arise by virtue of holding client assets or client money	Amount (15)		<a href="#">Link</a>
3C2	Of which: liabilities arising from derivatives that do not arise by virtue of holding client assets or client money (automatic - not to fill in)	Amount		<a href="#">Link</a>
3C3	Derivative floor factor (automatic - not to fill in)	0,0000		<a href="#">Link</a>
3C4	Adjusted value of qualifying liabilities that arise by virtue of holding client assets or client money arising from derivatives (automatic - not to fill in)	Amount		<a href="#">Link</a>

**Sub-section C.ii) Total qualifying liabilities that arise by virtue of holding client assets or client money held by the institution**

The adjusted value of qualifying liabilities that arise by virtue of holding client assets or client money arising from derivatives calculated above must be added to the accounting value of qualifying liabilities that arise by virtue of holding client assets or client money not arising from derivatives.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3C5	Total accounting value of qualifying liabilities that arise by virtue of holding client assets or client money	Amount (15)		<a href="#">Link</a>
3C6	<b>Of which:</b> arising from derivatives	Amount (15)		<a href="#">Link</a>
3C7	Of which: not arising from derivatives (automatic - not to fill in)	Amount		<a href="#">Link</a>
3C8	<b>Total deductible amount of qualifying liabilities that arise by virtue of holding client assets or client money</b> (automatic - not to fill in)	Amount		<a href="#">Link</a>

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**Section D. Deductible amount of qualifying liabilities that arise from promotional loans**

Legal references for this section: Articles 3, 5(1)(f) and 5(3) of Delegated Regulation 2015/63

This section only applies to qualifying institutions operating promotional loans. See definitions in the field '1C9' in the tab '1. General information'.

**Sub-section D.i) Adjustment of qualifying liabilities that arise from promotional loans arising from derivatives held by the institution**

Since derivatives in total liabilities are adjusted in the Section C of the tab 2, derivatives in items qualifying for deduction must be adjusted too.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (automatic - not to fill in)	Amount	0	<a href="#">Link</a>
3D1	<b>Of which:</b> qualifying liabilities arising from derivatives that arise from promotional loans	Amount (15)		<a href="#">Link</a>
3D2	Of which: liabilities arising from derivatives that do not arise from promotional loans (automatic - not to fill in)	Amount		<a href="#">Link</a>
3D3	Derivative floor factor (automatic - not to fill in)	0,0000		<a href="#">Link</a>
3D4	Adjusted value of qualifying liabilities that arise from promotional loans arising from derivatives (automatic - not to fill in)	Amount		<a href="#">Link</a>

**Sub-section D.ii) Total qualifying liabilities that arise from promotional loans held by the institution**

The adjusted value of qualifying liabilities that arise from promotional loans arising from derivatives calculated above must be added to the accounting amount of qualifying liabilities that arise from promotional loans not arising from derivatives.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3D5	Total accounting value of qualifying liabilities that arise from promotional loans	Amount (15)		<a href="#">Link</a>
3D6	<b>Of which:</b> arising from derivatives	Amount (15)		<a href="#">Link</a>
3D7	Of which: not arising from derivatives (automatic - not to fill in)	Amount		<a href="#">Link</a>
3D8	<b>Total deductible amount of qualifying liabilities that arise from promotional loans</b> (automatic - not to fill in)	Amount		<a href="#">Link</a>

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**Section E. Deductible amount of assets and liabilities arising from qualifying Institutional Protection Scheme (IPS) liabilities**

Legal references for this section: Articles 3, 5(1)(b), 5(2) and 5(3) of Delegated Regulation 2015/63

This section only applies to an institution which is member of an IPS as defined in the tab 1 fields '1C3' and '1C4'.

**Sub-section E.i) Adjustment of qualifying IPS liabilities arising from derivatives held by the institution**

Since derivatives in total liabilities are adjusted in the Section C of the tab 2, derivatives in items qualifying for deduction must be adjusted too.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (automatic - not to fill in)	Amount	0	<a href="#">Link</a>
3E1	<b>Of which:</b> qualifying IPS liabilities arising from derivatives that arise from a qualifying IPS member	Amount (15)		<a href="#">Link</a>
3E2	<b>Of which:</b> non qualifying IPS liabilities arising from derivatives (automatic - not to fill in)	Amount		<a href="#">Link</a>
3E3	Derivative floor factor (automatic - not to fill in)	0		<a href="#">Link</a>
3E4	Adjusted value of qualifying IPS liabilities arising from derivatives that arise from a qualifying IPS member (automatic - not to fill in)	Amount		<a href="#">Link</a>

**Sub-section E.ii) Total qualifying IPS liabilities held by the institution**

The adjusted value of qualifying IPS liabilities arising from derivatives calculated above must be added to the accounting value of qualifying IPS liabilities not arising from derivatives.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3E5	Total accounting value of qualifying IPS liabilities	Amount (15)		<a href="#">Link</a>
3E6	<b>Of which:</b> arising from derivatives	Amount (15)		<a href="#">Link</a>
3E7	<b>Of which:</b> not arising from derivatives (automatic - not to fill in)	Amount		<a href="#">Link</a>
3E8	Adjusted value of total qualifying IPS liabilities (automatic - not to fill in)	Amount		<a href="#">Link</a>

**Sub-section E.iii) Assets arising from qualifying IPS liabilities**

Article 5(2) of the Delegated Regulation 2015/63 requires qualifying IPS liabilities to be evenly deducted on a transaction by transaction basis from the amount of total liabilities of each IPS member. Consequently, assets held by the institution that arise from qualifying IPS liabilities must be evenly deducted.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3E9	Total accounting value of qualifying IPS assets held by the qualifying IPS member	Amount (15)		<a href="#">Link</a>
3E10	Adjusted value of total qualifying IPS assets	Amount (15)		<a href="#">Link</a>

**Sub-section E.iv) Total deductible amount of assets and liabilities arising from qualifying IPS liabilities**

Article 5(2) of the Delegated Regulation 2015/63 requires qualifying IPS liabilities to be evenly deducted on a transaction by transaction basis from the amount of total liabilities of each IPS member. Consequently, assets and liabilities held by the institution that arise from qualifying IPS liabilities must be evenly deducted.

Field ID	Field	Format	Value	Link to definitions & guidance to apply
3E11	<b>Total deductible amount of assets and liabilities arising from qualifying IPS liabilities</b> (automatic - not to fill in)	Amount		<a href="#">Link</a>

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3. Deductions

**Section F. Deductible amount of assets and liabilities arising from qualifying intragroup liabilities**

Legal references for this section: Articles 3, 5(1)(a), 5(2) and 5(3) of Delegated Regulation 2015/63

**Sub-section F.i) Adjustment of qualifying intragroup liabilities arising from derivatives held by the institution**

Since derivatives in total liabilities are adjusted in the Section C of the tab 2, derivatives in items qualifying for deduction must be adjusted too.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (automatic - not to fill in)	Amount (15)	0	<a href="#">Link</a>
3F1	<b>Of which:</b> qualifying intragroup liabilities arising from derivatives	Amount (15)		<a href="#">Link</a>
3F2	Of which: liabilities arising from derivatives that are not intragroup (automatic - not to fill in)	Amount		<a href="#">Link</a>
3F3	Derivative floor factor (automatic - not to fill in)	0,0000		<a href="#">Link</a>
3F4	Adjusted value of qualifying intragroup liabilities arising from derivatives (automatic - not to fill in)	Amount		<a href="#">Link</a>

**Sub-section F.ii) Total qualifying intragroup liabilities held by the institution**

The adjusted value of qualifying intragroup liabilities arising from derivatives calculated above must be added to the accounting value of qualifying intragroup liabilities not arising from derivatives.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3F5	Total accounting value of qualifying intragroup liabilities	Amount (15)		<a href="#">Link</a>
3F6	<b>Of which:</b> arising from derivatives	Amount (15)		<a href="#">Link</a>
3F7	Of which: not arising from derivatives (automatic - not to fill in)	Amount		<a href="#">Link</a>
3F8	Adjusted value of total qualifying intragroup liabilities (automatic - not to fill in)	Amount		<a href="#">Link</a>

**Sub-section F.iii) Assets arising from qualifying intragroup liabilities**

Article 5(2) of the Delegated Regulation 2015/63 requires qualifying intragroup liabilities to be evenly deducted on a transaction by transaction basis from the amount of total liabilities of each qualifying group counterpart. Consequently, assets held by the institution that arise from qualifying intragroup liabilities must be evenly deducted.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3F9	Total accounting value of qualifying intragroup assets held by the institution	Amount (15)		<a href="#">Link</a>
3F10	Adjusted value of total qualifying intragroup assets	Amount (15)		<a href="#">Link</a>

**Sub-section F.iv) Total deductible amount of assets and liabilities arising from qualifying intragroup liabilities**

Article 5(2) of the Delegated Regulation 2015/63 requires qualifying intragroup liabilities to be evenly deducted on a transaction by transaction basis from the amount of total liabilities of each qualifying group counterpart. Consequently, assets and liabilities held by the institution that arise from qualifying intragroup liabilities must be evenly deducted.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3F11	<b>Total deductible amount of assets and liabilities arising from qualifying intragroup liabilities</b> (automatic - not to fill in)	Amount		<a href="#">Link</a>

3. Deductions

Section G. Simplified calculation methods

Legal references for this section: Articles 3, 10 & 11 of Delegated Regulation 2015/63

Sub-section G.i) Simplified method for investment firms authorized to carry out only limited services and activities where they are covered by the consolidated ECB supervision

Certain investment firms in scope which are authorized to carry out only limited services and activities are not subject or may be exempted from certain capital and liquidity requirements. Consequently, many of the risk adjustment metrics in the tab '4. Risk adjustment' would not apply to them. A specific simplified calculation method is therefore applied to these institutions.

Field ID	Field	Format	Value	Link to definitions & guidance to apply
1C8	Is the institution an investment firm authorized to carry out only limited services and activities, as defined for this field? (automatic - not to be filled in)	Yes / No		<a href="#">Link</a>

If the value to the field '1C8' above is 'Yes' then no more information is needed from the institution.  
Otherwise, please move to the next field.

Sub-section G.ii) Simplified calculation method for qualifying mortgage credit institutions financed by covered bonds

Mortgage credit institutions financed by covered bonds as defined in Article 45(3) of the BRRD will not be recapitalized through the use of the resolution financing arrangements in accordance with Articles 44 and 101 of the BRRD. Consequently, in case their size does not allow them to qualify for the simplified lump-sum approach applied to small institutions (see section B.ii above), 50% will be applied on their basic annual contribution. However, if their risk profile is similar or above the one of an institution that has used the resolution financing arrangement for any of the purposes referred to in Article 101 of the BRRD, then the individual annual contribution will not be calculated by applying the simplified lump-sum approach nor the 50% on the basic annual contribution, and the whole reporting form must be filled in by the institution (tabs 1 to 4).

Field ID	Field	Format	Value	Link to definitions & guidance to apply
1C10	Is the institution a mortgage credit institution financed by covered bonds? (automatic - not to be filled in)	Yes / No		<a href="#">Link</a>

If the value to the field '1C10' above is 'Yes' then no more information is needed from the institution (the resolution authority after assessment of the risk profile could ask for additional information).  
Otherwise, please move to the next tab.

## Ex-ante contributions to the Single Resolution Fund - reporting form - reporting form for the 2018 contribution period

### 4. Risk adjustment

This tab collects the information in order to adjust the basic annual contribution (tab 2) in proportion to the risk profile of the institution. Institutions should refer to the tab "Read Me" for instructions regarding waivers granted by a competent authority (relevant for fields 4A1, 4A8 and 4B1).

This tab consists of risk indicators grouped in the following risk pillars:

- [A. Risk exposure](#)
- [B. Stability and variety of sources of funding](#)
- [C. Importance of an institution to the stability of the financial system or economy](#)
- [D. Additional risk indicators to be determined by the resolution authority](#)

#### Section A. 'Risk exposure' pillar

Articles 6(2), 8 and Annex I Step 1 of Delegated Regulation 2015/63

##### Risk indicator A.i) Own funds and eligible liabilities held by the institution in excess of Minimum Requirement for own funds and Eligible Liabilities (MREL)

This risk indicator is not yet applicable. Please move directly to the next field.

##### Risk indicator A.ii) Leverage ratio

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4A1	Has the competent authority granted a waiver from the application of the Leverage ratio risk indicator to the institution at individual level?	Yes / No		<a href="#">Link</a>
4A2	Reporting level of the Leverage ratio risk indicator	individual / sub-consolidated / consolidated		<a href="#">Link</a>
4A3	Name of the parent (only in case of waiver)	Text (255)		<a href="#">Link</a>
4A4	RIAD MFI code of the parent (only in case of waiver)	Alphanumeric (30)		<a href="#">Link</a>
4A6	Identifier code of the institutions which are part of the (sub-)consolidation (only in case of waiver)	Alphanumeric		<a href="#">Link</a>
4A7	Leverage ratio, at the reporting level selected above	0,0000		<a href="#">Link</a>

##### Risk indicator A.iii) Common Equity Tier 1 Capital Ratio (CET1 ratio)

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4A8	Has the competent authority granted a waiver from the application of the CET1 ratio risk indicator to the institution at individual level?	Yes / No		<a href="#">Link</a>
4A9	Reporting level of the CET1 ratio risk indicator	individual / sub-consolidated / consolidated		<a href="#">Link</a>
4A10	Name of the parent (only in case of waiver)	Text (255)		<a href="#">Link</a>
4A11	RIAD MFI code of the parent (only in case of waiver)	Alphanumeric (30)		<a href="#">Link</a>
4A13	Identifier code of the institutions which are part of the (sub-)consolidation (only in case of waiver)	Alphanumeric		<a href="#">Link</a>
4A14	CET1 capital, at the reporting level selected above	Amount (15)		<a href="#">Link</a>
4A15	Total Risk Exposure, at the reporting level selected above	Amount (15)		<a href="#">Link</a>
4A16	CET1 ratio, at the reporting level selected above (automatic - not to fill in)	0,0000		<a href="#">Link</a>

##### Risk indicator A.iv) Total Risk Exposure divided by Total Assets (TRE/TA)

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4A17	Total assets, at the reporting level selected above	Amount (15)		<a href="#">Link</a>
4A18	TRE/TA, at the reporting level selected above (automatic - not to fill in)	0,0000		<a href="#">Link</a>

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4. Risk adjustment

Section B. 'Stability and variety of sources of funding' pillar

Articles 6(3), 8 and Annex I Step 1 of Delegated Regulation 2015/63

Risk indicator B.i) Net Stable Funding Ratio

This risk indicator is not yet applicable. Please move directly to the next field.

Risk indicator B.ii) Liquidity Coverage Ratio (LCR)

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4B1	Has the competent authority granted a waiver from the application of the LCR risk indicator to the institution at individual level?	Yes / No		<a href="#">Link</a>
4B2	Reporting level of the LCR risk indicator	individual / sub-consolidated / consolidated		<a href="#">Link</a>
4B3	Name of the parent (only in case of waiver)	Text (255)		<a href="#">Link</a>
4B4	RIAD MFI code of the parent (only in case of waiver)	Alphanumeric (30)		<a href="#">Link</a>
4B5	Identifier code of the institutions which are part of the (sub-)consolidation (only in case of waiver)	Alphanumeric		<a href="#">Link</a>
4B6	LCR, at the reporting level selected above	0,0000		<a href="#">Link</a>

Section C. 'Importance of an institution to the stability of the financial system or economy' pillar

Article 6(4) and Annex I Step 1 of Delegated Regulation 2015/63

This risk indicator is not yet applicable. Please move directly to the next field.

Section D. 'Additional risk indicators to be determined by the resolution authority' pillar

Article 6(5-9) of Delegated Regulation 2015/63

Additional risk indicator D.i) Trading activities, expressed as Risk exposure amount for market risk on traded debt instruments and equity out of: a) Total Risk Exposure, b) CET1 Capital and c) Total Assets

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4D1	Risk exposure amount for market risk on traded debt instruments and equity, at the reporting level selected above	Amount (15)		<a href="#">Link</a>
4D2	a) Divided by Total Risk Exposure (automatic - not to fill in)	0,0000		<a href="#">Link</a>
4D3	b) Divided by CET1 Capital (automatic - not to fill in)	0,0000		<a href="#">Link</a>
4D4	c) Divided by Total Assets (automatic - not to fill in)	0,0000		<a href="#">Link</a>

Additional risk indicator D.ii) Off-balance sheet nominal amount out of: a) Total Risk Exposure, b) CET1 Capital and c) Total Assets

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4D5	Total off-balance sheet nominal amount, at the reporting level selected above	Amount (15)		<a href="#">Link</a>
4D6	a) Divided by Total Risk Exposure (automatic - not to fill in)	0,0000		<a href="#">Link</a>
4D7	b) Divided by CET1 Capital (automatic - not to fill in)	0,0000		<a href="#">Link</a>
4D8	c) Divided by Total Assets (automatic - not to fill in)	0,0000		<a href="#">Link</a>

Additional risk indicator D.iii) Total derivative exposures out of: a) Total Risk Exposure, b) CET1 Capital and c) Total Assets

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4D9	Total derivative exposure, at the reporting level selected above	Amount (15)		<a href="#">Link</a>
4D10	Of which: derivatives cleared through a central counterparty (CCP), at the reporting level selected above	Amount (15)		<a href="#">Link</a>
4D11	a) Divided by Total Risk Exposure (automatic - not to fill in)	0,0000		<a href="#">Link</a>
4D12	b) Divided by CET1 Capital (automatic - not to fill in)	0,0000		<a href="#">Link</a>
4D13	c) Divided by Total Assets (automatic - not to fill in)	0,0000		<a href="#">Link</a>

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**4. Risk adjustment**

**Additional risk indicator D.i) Complexity and resolvability**

*This risk indicator is not yet applicable.*

**Additional risk indicator D.ii) Membership in an Institutional Protection Scheme (IPS)**

Field ID	Field	Format	Value	Link to definitions & guidance to apply
1C3	Is the institution member of an 'Institutional Protection Scheme' (IPS)? (automatic - not to fill in)	Yes / No		<a href="#">Link</a>
1C4	Has the competent authority granted the permission referred to in Article 113(7) of the CRR? (automatic - not to fill in)	Yes / No / Not applicable		<a href="#">Link</a>
4D14	Name of the IPS (only if Yes above)	Text		<a href="#">Link</a>

**Additional risk indicator D.iii) Extent of previous extraordinary public financial support**

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4D17	Does the institution meet the three conditions specified for this field (see definitions & guidance) at the reference date?	Yes / No		<a href="#">Link</a>
4D18	For institutions that are part of a group: Name of the EU parent (to fill in even if 'No' above)	Text (255)		<a href="#">Link</a>
4D19	For institutions that are part of a group: RIAD MFI code of the EU parent (to fill in even if 'No' above)	Alphanumeric (30)		<a href="#">Link</a>

# Ex-ante contributions to the Single Resolution Fund - reporting form for the 2018 contribution period

## 5. Definitions and guidance

### Tab 1. General information

Tab 1 consists of the following sections

- [A. Identification of the institution](#)
- [B. Contact person for this reporting form](#)
- [C. Identification of possible specificities for the](#)
- [D. Newly supervised institutions and mergers](#)
- [E. Reference date for the reporting form](#)

#### Section A. Identification of the institution

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
1A1	1	Name of the institution	Full registration name of the institution	As published by the supervisor	Yes						
1A2	1	Address of the institution	Name of the street followed by the number of the building	<i>Example: Treurenberg 22</i>	Yes						
1A3	1	Postal code of the institution	Postal code of the institution		Yes						
1A4	1	City of the institution	Town or city of location of the institution		Yes						
1A5	1	Country of registration of the institution	ISO code corresponding to the country of residence of the institution	Please select from the drop-down-list	Yes						
1A6	1	RIAD MFI code of the institution (for credit institutions only) or SRB identifier where a RIAD MFI code is not available	<p>RIAD MFI code: ECB Monetary Financial Institutions unique Identifier (MFI ID) of the credit institution</p> <p>. All RIAD MFI codes start with the 2 letter ISO country code.</p> <p>. Link to the ECB search engine for MFI IDs: <a href="https://mfi-assets.ecb.int/queryMfi.htm">https://mfi-assets.ecb.int/queryMfi.htm</a></p> <p>SRB identifier:</p> <p>. The SRB identifier is the national identifier code as assigned by the national resolution authority amended by the 2 letter ISO country code at the beginning unless the national identifier already starts with the 2 letter ISO country code</p>	<p>This field allows the institution to report its RIAD MFI code</p> <p>. SRB identifier: To be used where a RIAD MFI code is not available.</p>	Yes						
1A7	1	LEI code of the institution	<p>Legal Entity Identifier (LEI) code of the institution for supervisory purposes, as recommended by the EBA. Applies to institutions subject to reporting obligations under the CRR 575/2013.</p> <p>. Link to EBA recommendation on the use of LEI: <a href="http://www.eba.europa.eu/regulation-and-policy/supervisory-reporting/consultation-paper-draft-recommendation-on-the-use-of-legal-entity-identifier-lei">http://www.eba.europa.eu/regulation-and-policy/supervisory-reporting/consultation-paper-draft-recommendation-on-the-use-of-legal-entity-identifier-lei</a></p> <p>. Link to Legal Entity Identifier Regulatory Oversight Committee: <a href="http://www.leiroc.org/">http://www.leiroc.org/</a></p>		Yes						
1A8		National identifier code of the institution		As advised by the National Resolution Authority	Yes						

#### Section B. Contact person for this reporting form

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
1B1	1	First name of the contact person			Yes						
1B2	1	Family name of the contact person			Yes						
1B3	1	Email address of the contact person			Yes						
1B4	1	Alternative e-mail address	Alternative / generic e-mail address /mailbox	This field allows the institution to report the functional address email, when it is available	Yes						
1B5	1	Phone number	International format (+XX AAAAA BBBB)	This field allows the institution to report a phone number.	Yes						

#### Section C. Identification of possible specificities for the calculation of the individual annual contribution

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
1C1	1	Is the institution a credit institution, as defined for this field?	<p>'Credit institution' means an undertaking the business of which is to take deposits or other repayable funds from the public and to grant credits for its own account (Art. 4(1)(1) of the CRR) not including the entities referred to in Article 2(5) of Directive CRD IV 2013/36/EU (central banks ...)</p> <p>Link to CRD IV: <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0338:0436:En:PDF">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0338:0436:En:PDF</a></p>		Yes						
1C2	1	Is the institution a central body, as defined for this field?	<p>A central body means a body:</p> <ul style="list-style-type: none"> <li>- which supervises credit institutions (situated in the same Member State) that are permanently affiliated to this central body (which is established in the same Member State);</li> <li>- which meets the conditions laid down in Article 10 CRR; and</li> <li>- whose affiliated institutions are wholly or partially exempted from prudential requirements by the competent authority in national law in accordance with the Article 10 the CRR.</li> </ul> <p>Link to CRR: <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0001:0337:EN:PDF">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0001:0337:EN:PDF</a></p>	If the value to this field is 'Yes', then the whole reporting form must be filled in with information at consolidated level (see n. 7 of section B "General Instruction for completing the form" of the Read me tab)	Yes						

## Ex-ante contributions to the Single Resolution Fund - reporting form for the 2018 contribution period

### 5. Definitions and guidance

1C3	1	Is the institution member of an 'Institutional Protection Scheme' (IPS)?	<p>'Institutional Protection Scheme' (IPS) means an arrangement that meets the requirements laid down in Article 113(7) of the CRR. Link to CRR: <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0001:0337:EN:PDF">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0001:0337:EN:PDF</a></p>	If the value to this field is 'Yes', then the following field 1C4 must be answered by 'Yes' or 'No'. If the value of this field is 'No', the following 1C4 must be filled in by 'Not applicable'.	Yes							
1C4	1	Has the competent authority granted the permission referred to in Article 113(7) of the CRR to the institution? (only to fill in if the value to the field above is 'Yes'. Otherwise 'Not applicable')	See 1C3	If the value to this field is 'Yes', then: a) the institution may deduct the liabilities (and assets) created by the institution through an agreement entered into with another institution which is member of the same IPS (see tab 3. Deductions - Section E); and b) it will be taken into account when applying the risk adjustment to the basic annual contribution (see tab 4. Risk adjustment - Section D).	Yes							
1C5	1	Is the institution a central counterparty (CCP), as defined for this field?	<p>'Central counterparty' (CCP) means here a legal person that interposes itself between the counterparties to the contracts traded on one or more financial markets, becoming the buyer to every seller and the seller to every buyer, and that is established in a Member State having availed itself of the option in Article 14(5) of Regulation (EU) No 648/2012. . Article 14(5) of Regulation (EU) No 648/2012: 'Authorisation referred to in paragraph 1 shall not prevent Member States from adopting or continuing to apply, in respect of CCPs established in their territory, additional requirements including certain requirements for authorisation under Directive 2006/48/EC.' . Link to 648/2012: <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:201:0001:0059:EN:PDF">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:201:0001:0059:EN:PDF</a></p>	If the value to this field is 'Yes', then the institution may deduct the liabilities related to clearing activities (see tab 3. Deductions - Section A).	Yes							
1C6	1	Is the institution a central securities depository (CSD), as defined for this field?	<p>'Central securities depository' (CSD) means a legal person as defined in point (1) of Article 2(1) and in Article 54 of Regulation (EU) No 909/2014 of the European Parliament and of the Council. . Article 2(1)(1) of Regulation (EU) No 909/2014: 'central securities depository' or 'CSD' means a legal person that operates a securities settlement system referred to in point (3) of Section A of the Annex and provides at least one other core service listed in Section A of the Annex. . Link to 909/2014: <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0909&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0909&amp;from=EN</a></p>	If the value to this field is 'Yes', then the institution may deduct the liabilities related to CSD activities (see tab 3. Deductions - Section B).	Yes							
1C7	1	Is the institution an investment firm, as defined for this field?	<p>'investment firm' means here investment firms as defined in point (2) of Article 4(1) of the CRR that is subject to the initial capital requirement laid down in Article 28(2) of Directive 2013/36/EU (CRD IV) and that is covered by the consolidated supervision of the parent undertaking carried out by the ECB in accordance with Article 4(1)(g) of Regulation (EU) No 1024/2013. . Art. 4(1)(2) of the CRR: "investment firm" means a person as defined in point (1) of Article 4(1) of Directive 2004/39/EC, which is subject to the requirements imposed by that Directive, excluding the following: (a) credit institutions; (b) local firms; (c) firms which are not authorised to provide the ancillary service referred to in point (1) of Section B of Annex I to Directive 2004/39/EC, which provide only one or more of the investment services and activities listed in points 1, 2, 4 and 5 of Section A of Annex I to that Directive, and which are not permitted to hold money or securities belonging to their clients and which for that reason may not at any time place themselves in debt with those clients; . Art. 28(2) of CRDIV: 'All investment firms other than those referred to in Article 29 shall have initial capital of EUR 730 000.' link to CRD IV: <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0338:0436:En:PDF">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0338:0436:En:PDF</a></p>	If the value to this field is 'Yes', then the institution may deduct the liabilities that arise by virtue of holding client assets or client money (see tab 3. Deductions - Section C).	Yes							
1C8	1	Is the institution an investment firm authorized to carry out only limited services and activities, as defined for this field?	<p>'investment firm authorized to carry out only limited services and activities' means here investment firms as defined in point (2) of Article 4(1) of the CRR that is subject to the initial capital requirement laid down in Article 28(2) of Directive 2013/36/EU (CRD IV) (see above), which fall within the definition of Article 96(1)(a) or (b) of the CRR or which carry out activity 8 of Annex I Section A of Directive 2004/39/EC but which do not carry out activities 3 or 6 of Annex I Section A of that Directive. This investment firm shall also be covered by the consolidated supervision of the parent undertaking carried out by the ECB in accordance with Article 4(1)(g) of Regulation (EU) No 1024/2013. . Article 96(1)(a) or (b) of the CRR: '1. For the purposes of Article 92(3), the following categories of investment firm which hold initial capital in accordance with Article 28(2) of Directive 2013/36/EU shall use the calculation of the total risk exposure amount specified in paragraph 2 of this Article: (a) investment firms that deal on own account only for the purpose of fulfilling or executing a client order or for the purpose of gaining entrance to a clearing and settlement system or a recognised exchange when acting in an agency capacity or executing a client order; (b) investment firms that meet all the following conditions: (i) that do not hold client money or securities; (ii) that undertake only dealing on own account; (iii) that have no external customers; (iv) for which the execution and settlement whose transactions takes place under the responsibility of a clearing institution and are guaranteed by that clearing institution. Link to CRDIV: <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0338:0436:En:PDF">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0338:0436:En:PDF</a></p>	<p>If the value to this field is 'Yes', then the institution is not subject or may be exempted from certain capital and liquidity requirements and thus qualifies for a simplified calculation method: a) If 2B2 is 'Yes', then the institution is qualified for the simplified lump-sum methodology and must only fill in tabs 1 &amp; 2 until section B b) If 2B2 is 'No', it qualifies for a simplified calculation method (see tab 3 Deductions - Section G)</p>	Yes							
1C9	1	Is the institution operating promotional loans, as defined for this field?	<p>'institution operating promotional loans' means a 'promotional bank' or an 'intermediary institution'. 'promotional bank' means any undertaking or entity set up by a Member State, central or regional government, which grants promotional loans on a non-competitive, not for profit basis in order to promote that government's public policy objectives, provided that that government has an obligation to protect the economic basis of the undertaking or entity and maintain its viability throughout its lifetime, or that at least 90 % of its original funding or the promotional loan it grants is directly or indirectly guaranteed by the Member State's central or regional government. 'intermediary institution' means a credit institution which intermediates promotional loans provided that it does not give them as credit to a final customer. 'promotional loan' means a loan granted by a promotional bank or through an intermediate bank on a non- competitive, non for profit basis, in order to promote the public policy objectives of central or regional governments in a Member State Commission Delegated Regulation 2015/63 of 21/10/2015, Art.3 (27)(28)(29)</p>	If the value to this field is 'Yes', then the institution may deduct the liabilities that arise from promotional loans (see tab 3. Deductions - Section D). Institutions deducting liabilities under this options can be asked to provide additional information to establish eligibility.	Yes							
1C10	1	Is the institution a mortgage credit institution financed by covered bonds, as defined for this field?	<p>'mortgage credit institution financed by covered bonds' means institutions referred to in Article 45(3) of the BRRD. . Article 45(3) of the BRRD: 'Notwithstanding paragraph 1, resolution authorities shall exempt mortgage credit institutions financed by covered bonds which, according to national law are not allowed to receive deposits from the obligation to meet, at all times, a minimum requirement for own funds and eligible liabilities, as: (a) those institutions will be wound-up through national insolvency procedures, or other types of procedure implemented in accordance with Article 38, 40 or 42 of this Directive, provided for those institutions; and (b) such national insolvency procedures, or other types of procedure, will ensure that creditors of those institutions, including holders of covered bonds where relevant, will bear losses in a way that meets the resolution objectives.'</p>	If the value of this field is 'Yes' then this institution thus qualifies for a simplified calculation method: a) If 2B2 is 'Yes', then the institution is qualified for the simplified lump-sum methodology and must only fill in tabs 1 & 2 until section B; c) ) If 2B2 is 'No', it qualifies for a simplified calculation method (see tab 3 Deductions - Section G).	Yes							

## Ex-ante contributions to the Single Resolution Fund - reporting form for the 2018 contribution period

### 5. Definitions and guidance

#### Section D. Newly supervised institutions and mergers

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
1D1	1	Start date of supervision (only if it is in the course of the year prior to the contributions period)		. This field only applies to an institution whose supervision started in the course of 2017 calendar year. Otherwise, the cell is to be left blank. . In case this field applies to the institution, in case of doubts, it must contact the national resolution authority for further guidance in order to fill in this reporting form.	Yes						
1D2	1	Has the institution merged with another institution after the reference date?		If the institution has merged with another institution in scope after the reference date (see 1E1) this field should indicate "yes".	Yes						

#### E. Reference date for the reporting form

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
1E1	1	Reference date for the present reporting form	See n. 4 of section B "General Instruction for completing the reporting form" of the Read me tab		Yes						

### Tab 2. Basic annual contribution

Tab 2 consists of the following sections

[A. Basic annual contribution before adjustment of liabilities arising from derivative contracts \(excluding credit derivatives\)](#)

[B. Simplified calculation method](#)

[C. Adjustment of liabilities arising from derivative contracts \(excluding credit derivatives\)](#)

#### Section A. Basic annual contribution before adjustment of liabilities arising from derivative contracts (excluding credit derivatives)

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
2A1	2	Total liabilities, as defined for this field	Total liabilities as defined in: a) Section 3 of Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions (OJ L 372, 31.12.1986, p. 1). Link: <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:31986L0635&amp;from=en">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:31986L0635&amp;from=en</a> Or b) in accordance with the IFRS referred to in Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1). Link: <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2002:243:0001:0004:EN:PDF">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2002:243:0001:0004:EN:PDF</a>	Total liabilities means total balance sheet (sum of liabilities and equity items) at the reference date as reported in the annual financial statements that allowed to define the reference date for the reporting form (see n. 4 of section B "General instruction for completing the reporting form" of the Read me tab).	Yes						
2A2	2	Own funds, as defined for this field	Article 4(1)(118) of the CRR: 'own funds' means the sum of Tier 1 capital and Tier 2 capital	. Please refer to the "Source in EU COREP FINREP 2014"	Yes	1	1	C 01.00	1	Amount	010
2A3	2	Covered deposits, as defined for this field	. Deposits referred to in Article 6(1) of Directive 2014/49/EU, excluding temporary high balances as defined in Article 6(2) of that Directive. . Article 6(1) of Directive 2014/49/EU (DGSD): 'Member States shall ensure that the coverage level for the aggregate deposits of each depositor is EUR 100 000 in the event of deposits being unavailable'; . Excluding temporary high balances as defined in Article 6(2) of that Directive: 'In addition to paragraph 1, Member States shall ensure that the following deposits are protected above EUR 100 000 for at least three months and no longer than 12 months after the amount has been credited or from the moment when such deposits become legally transferable: (a) deposits resulting from real estate transactions relating to private residential properties; (b) deposits that serve social purposes laid down in national law and are linked to particular life events of a depositor such as marriage, divorce, retirement, dismissal, redundancy, invalidity or death; (c) deposits that serve purposes laid down in national law and are based on the payment of insurance benefits or compensation for criminal injuries or wrongful conviction.' Link to Directive 2014/49: <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014L0049&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014L0049&amp;from=EN</a>	. This field allows to calculate the individual basic annual contribution (see n. 2 of Section A "Objective and structure of the reporting" of Read me tab). . In case the institution does not hold covered deposits or eligible deposits as defined in the Article 2.1(4) of Directive 2014/49/EU (DGSD) at the reference date, it must report '0' (zero) for this field (see n. 10 of section B "General instruction for completing the reporting form" of the Read me tab).	Yes						

Ex-ante contributions to the Single Resolution Fund - reporting form for the 2018 contribution period

5. Definitions and guidance

Section B. Simplified calculation methods

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
2B2	2	Does the institution qualify for the simplified lump-sum annual contribution for small institutions? (automatic - not to be filled in)	. The simplified lump-sum methodology is defined in the Articles 10(1-6) of Delegated Regulation 2015/63 and the Article 8(5) of Implementing Regulation 2015/81. . It allows to determine if an institution qualifies for the simplified lump-sum methodology on the basis of the fields 'total liabilities' (equals total assets), 'own funds' and 'covered deposits' reported above.	. This field is automatically generated by applying the simplified lump-sum methodology as defined in the definition.	No						
2B3	2	Does the institution opt for the calculation of an alternative individual annual contribution amount and provide the necessary information? (only applied if the value to the field 2B2 above is 'Yes')		. This field only applies to institutions qualifying for the simplified lump-sum annual contribution for small institutions (2B2 field value is 'Yes'). Otherwise, please fill in 'Not applicable'. . 'Yes' means that the institution provides all the information required in the tabs 2 & 3 so that an alternative contribution can be calculated in accordance with Article 5 of Delegated Regulation 2015/63. Once calculated, this contribution amount will be compared to the lump-sum (calculated in accordance with Article 10(1-8) of Delegated Regulation 2015/63) so that the lower amount is applied to the institution in accordance with Article 10(7) of Regulation 2015/63. . 'No' means that the institution does not wish the alternative individual annual contribution amount to be calculated in accordance with Article 5. In the latter case, no more information is required from the institution.	Yes						

Section C. Adjustment of liabilities arising from derivative contracts (excluding credit derivatives)

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
2C1	2	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology	. 'derivatives' means derivatives according to Annex II of the CRR (and therefore excludes credit derivatives). . The 'leverage ratio methodology' means here the application of Article 429a of Delegated Regulation 2015/62 of 10 October 2014 (amending the Article 429(6) & (7) of the CRR dated 26 June 2013) on the derivatives scope as defined for this field. . Link to Delegated Regulation 2015/62: <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015R0062&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015R0062&amp;from=EN</a>	. All liabilities arising from all derivative contracts (as defined on the left, even if they are booked off-balance sheet under national accounting standards) must be valued in accordance with the leverage ratio methodology (as defined on the left) of the CRR on a quarterly basis for the reference year so that a yearly average of quarterly values is computed and reported in this field. If this same value is only available for one or some quarters of the reference year, the yearly average of these quarters must be reported. . For the value reported in this cell, only netting agreements recognised by the national competent authority in accordance with Art. 295 of the CRR can be taken into account.	Yes						
2C2	2	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) booked on-balance sheet, when applicable	. 'derivatives': see 2C1	. This field only applies to liabilities arising from derivative contracts booked on-balance sheet at the reference date under the accounting standards applied by the institution for the purpose of its annual financial statements (that allowed to define the reference date for the reporting form (See n. 4 of section B "General Instruction for completing the form" of the Read me tab)). . The on-balance sheet value of liabilities arising from derivative contracts (as defined in 2C1) at the reference date and as reported in the annual financial statements mentioned above must be reported in this field. This allows consistency with the field 'Total Liabilities' 2A1 reported above.	Yes						
2C3	2	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held off-balance sheet, when applicable	. 'derivatives': see 2C1	. This field only applies to liabilities arising from derivative contracts held off-balance sheet at the reference date under the accounting standards applied by the institution for the purpose of its annual financial statements (that allowed to define the reference date for the reporting form (See n. 4 of section B "General Instruction for completing the reporting form" of the Read me tab)). . The fair value of derivatives held off-balance-sheet must be calculated by applying the IFRS 13 standard as applicable, or an equivalent under national accounting standards. Positive fair values amounts must be disregarded. Negative fair values, which represent liabilities arising from derivatives held off-balance sheet, must be summed then converted into one absolute amount. This absolute amount must be reported in this field.	Yes						
2C4	2	Total accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) (automatic - not to be filled in)		. This field is automatically generated by summing the two fields above. . It allows to determine an accounting value for all liabilities arising from all derivatives as defined in the field 2C1 (even if they are held off-balance sheet under national accounting standards). . This amount will serve as a basis to calculate the 75% floor applied on the 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' 2C1.	No						
2C5	2	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology after floor (automatic - not to be filled in)		. This field is automatically generated by applying a floor on 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' 2C1 so that they are not less than 75% of the 'Total accounting value of liabilities arising from all derivative contracts (excluding credit derivatives)' 2C4.	No						
2C6	2	Total liabilities after adjustment of liabilities arising from all derivative contracts (excluding credit derivatives) (automatic - not to be filled in)		. This field is automatically generated by replacing the 'Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) booked on-balance sheet, when applicable' 2C2 included in the 'total liabilities' 2A1 by the 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology after floor' 2C5.	No						

Tab 3. Deductions

Tab 3 consists of the following sections

- [A. Deductible amount of qualifying liabilities related to clearing activities](#)
- [B. Deductible amount of qualifying liabilities related to the activities of a central securities depository \(CSD\)](#)
- [C. Deductible amount of qualifying liabilities that arise by virtue of holding client assets or client money](#)
- [D. Deductible amount of qualifying liabilities that arise from promotional loans](#)
- [E. Deductible amount of assets and liabilities arising from qualifying Institutional Protection Scheme \(IPS\) liabilities](#)
- [F. Deductible amount of assets and liabilities arising from qualifying intragroup liabilities](#)
- [G. Simplified calculation methods](#)

Section A. Deductible amount of qualifying liabilities related to clearing activities

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
2C1	3	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (automatic - not to fill in)	. 'Liabilities' see 2C1	The starting point for the adjustment of qualifying liabilities related to clearing activities arising from derivatives held by the institution are 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (see 2C1).	No						
3A1	3	Of which: qualifying liabilities arising from derivatives related to clearing activities	. 'qualifying liabilities related to clearing activities' means liabilities related to clearing activities as defined in Article 2(3) of that Regulation (Regulation (EU) No 648/2012), including those arising from any measures the central counterparty takes to meet margin requirements, to set up a default fund and to maintain sufficient pre-funded financial resources to cover potential losses as part of the default waterfall in accordance with that Regulation [Regulation (EU) No 648/2012], as well as to invest its financial resources in accordance with Article 47 of that Regulation [Regulation (EU) No 648/2012]. link: <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32012R0648&amp;from=IT">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32012R0648&amp;from=IT</a> . 'derivatives' & 'leverage ratio methodology': see 2C1	Qualifying liabilities related to clearing activities (see definition) arising from derivative contracts (see definition in 2C1), even if they are booked off-balance-sheet under national accounting standards) held by the institution must be valued in accordance with the leverage ratio methodology (see definition in 2C1) of the CRR.	Yes						
3A2	3	Of which: liabilities arising from derivatives not related to clearing activities (automatic - not to fill in)		This field is automatically generated by deducting 3A1 from the 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (2C1).	No						
3A3	3	Derivative floor factor (automatic - not to fill in)		. This field is automatically generated by dividing the 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology after floor' (2C5) by 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (2C1).	No						
3A4	3	Adjusted value of qualifying liabilities related to clearing activities arising from derivatives (automatic - not to fill in)		This field is automatically generated by multiplying the 'qualifying liabilities arising from derivatives related to clearing activities' (3A1) by the 'Derivative floor factor' (3A3). It allows to apply the floor taken into account on the total liabilities arising from derivatives (in the Section C of the tab '2. Basic annual contribution') on the qualifying liabilities arising from derivatives related to clearing activities, so that the deducted derivative amount is consistent with the total derivative amount in total liabilities.	No						
3A5	3	Total accounting value of qualifying liabilities related to clearing activities		On-balance sheet accounting value of qualifying liabilities related to clearing activities (as defined in 3A1) held by the institution at the reference date under the accounting standards applied by the institution for the purpose of its annual financial statements (that allowed to define the reference date for the reporting form (see n. 4 of section A "Objective and structure of the reporting form" of the Read Me tab)).	Yes						
3A6	3	Of which: arising from derivatives		Of which arising from derivatives	Yes						
3A7	3	Of which: not arising from derivatives (automatic - not to fill in)		Of which not arising from derivatives. This field is automatically generated by deducting qualifying liabilities related to clearing activities arising from derivatives (3A6) from the 'Total accounting value of qualifying liabilities related to clearing activities' (3A5).	No						
3A8	3	Total deductible amount of qualifying liabilities related to clearing activities (automatic - not to fill in)		. This field is the sum of qualifying liabilities related to clearing activities not arising from derivatives (3A7) and the 'Adjusted value of qualifying liabilities related to clearing activities arising from derivatives' (3A4). It allows to take into account the adjustments made on the qualifying liabilities arising from derivatives in the total qualifying liabilities related to clearing activities. . The generated amount corresponds to the qualifying liabilities related to clearing activities that can be deducted from the adjusted total liabilities (2C6) for the calculation of the individual contribution.	No						

Section B. Deductible amount of qualifying liabilities related to the activities of a central securities depository (CSD)

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
2C1	3	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (automatic - not to fill in)	. 'Liabilities' see 2C1	The starting point for the adjustment of qualifying liabilities related to Central Securities Depository arising from derivatives held by the institution are 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (see 2C1).	No						

## Ex-ante contributions to the Single Resolution Fund - reporting form for the 2018 contribution period

### 5. Definitions and guidance

3B1	3	Of which: qualifying liabilities arising from derivatives related to CSD activities	. 'qualifying liabilities related to the activities of a CSD' means liabilities related to the activities of a central securities depository, including liabilities to participants or service providers of the central securities depository with a maturity of less than seven days arising from activities for which it has obtained an authorisation to provide banking-type ancillary services in accordance with Title IV of Regulation (EU) No 909/2014, but excluding other liabilities arising from such banking-type activities. . 'derivatives' & 'leverage ratio methodology': see 2C1	Qualifying liabilities related to CSD activities (see definition) arising from derivative contracts (see definition in 2C1). Leverage Ratio methodology should be applied (Refer to 3A1).	Yes							
3B2	3	Of which: liabilities arising from derivatives not related to CSD activities (automatic - not to fill in)		This field is automatically generated by deducting 3B1 from 2C1 (same logic applies as for 3A2)	No							
3B3	3	Derivative floor factor (automatic - not to fill in)		See 3A3	No							
3B4	3	Adjusted value of qualifying liabilities related to CSD activities arising from derivatives (automatic - not to fill in)		This field is automatically generated by multiplying 3B1 by 3B3 (same logic applies as for 3A4)	No							
3B5	3	Total accounting value of qualifying liabilities related to CSD activities		On-balance sheet accounting value of qualifying liabilities related to CSD activities (as defined in 3B1). Refer to 3A5 for further details.	Yes							
3B6	3	Of which: arising from derivatives		Of which: arising from derivatives	Yes							
3B7	3	Of which: not arising from derivatives (automatic - not to fill in)		See 3A7	No							
3B8	3	Total deductible amount of qualifying liabilities related to CSD activities (automatic - not to fill in)		This field is automatically generated by adding 3B7 to 3B4 (same logic applies as for 3A8)	No							

### Section C. Deductible amount of qualifying liabilities that arise by virtue of holding client assets or client money

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )						
						Annex	Template number	Template code	ID	Column	Row	
2C1	3	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (automatic - not to fill in)	. 'Liabilities' see 2C1	The starting point for the adjustment of qualifying liabilities that arise from virtue of holding client assets or client money from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (see 2C1).	No							
3C1	3	Of which: qualifying liabilities arising from derivatives that arise by virtue of holding client assets or client money	. 'qualifying liabilities that arise by virtue of holding client assets or client money' means the liabilities that arise by virtue of holding client assets or client money including client assets or client money held on behalf of UCITS as defined in Article 1(2) of Directive 2009/65/EC of the European Parliament and of the Council or of AIFs as defined in point (a) of Article 4(1) of Directive 2011/61/EU of the European Parliament and of the Council, provided that such a client is protected under the applicable insolvency law. . 'derivatives' & 'leverage ratio methodology': see 2C1	Qualifying liabilities that arise by virtue of holding client assets or client money (see definition) arising from derivative contracts (see definition in 2C1). Leverage Ratio methodology should be applied (refer to 3A1)	Yes							
3C2	3	Of which: liabilities arising from derivatives that do not arise by virtue of holding client assets or client money (automatic - not to fill in)		This field is automatically generated by deducting 3C1 from 2C1 (same logic applies as for 3A2)	No							
3C3	3	Derivative floor factor (automatic - not to fill in)		See 3A3	No							
3C4	3	Adjusted value of qualifying liabilities that arise by virtue of holding client assets or client money arising from derivatives (automatic - not to fill in)		This field is automatically generated by multiplying 3C1 by 3C3 (same logic applies as for 3A4)	No							
3C5	3	Total accounting value of qualifying liabilities that arise by virtue of holding client assets or client money		On-balance sheet accounting value of qualifying liabilities that arise by virtue of holding client assets or client money (as defined in 3C1). Refer to 3A5 for further details.	Yes							
3C6	3	Of which: arising from derivatives		Of which: arising from derivatives	Yes							
3C7	3	Of which: not arising from derivatives (automatic - not to fill in)		See 3A7	No							
3C8	3	Total deductible amount of qualifying liabilities that arise by virtue of holding client assets or client money (automatic - not to fill in)		This field is automatically generated by adding 3C7 to 3C4 (same logic applies as for 3A8)	No							

### Section D. Deductible amount of qualifying liabilities that arise from promotional loans

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )						
						Annex	Template number	Template code	ID	Column	Row	
2C1	3	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (automatic - not to fill in)	. 'Liabilities' see 2C1	The starting point for the adjustment of qualifying liabilities related to promotional loans arising from derivatives held by the institution are 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (see 2C1).	No							

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5. Definitions and guidance

3D1	3	Of which: qualifying liabilities arising from derivatives that arise from promotional loans	<p>.'Qualifying liabilities that arise from promotional loans' means the liabilities of the intermediary institution towards the originating or another promotional bank or another intermediary institution and the liabilities of the original promotional bank towards its funding parties in so far as the amount of these liabilities is matched by the promotional loans of that institution.</p> <p>.'The liabilities of an intermediary institution (as defined in the field '1C9'), which receives funding from the promotional bank for promotional loans and pass these promotional loans through to a commercial bank which finally grants the promotional loan to the ultimate customers, can qualify for deduction provided that the amount of these liabilities is matched by the amount of promotional loans on the asset side of that intermediary institution. Likewise, the liabilities of a promotional bank (as defined in the field '1C10'), that arise from promotional loans can qualify for deduction provided that the amount of these liabilities is matched by the amount of promotional loans on the asset side of that promotional bank.'</p> <p>.'derivatives' &amp; 'leverage ratio methodology': see 2C1</p>	Qualifying liabilities that arise from promotional loans (see definition) arising from derivative contracts (see definition in 2C1). Leverage Ratio methodology should be applied (refer to 3A1)	Yes						
3D2	3	Of which: liabilities arising from derivatives that do not arise from promotional loans (automatic - not to fill in)		This field is automatically generated by deducting 3D1 from 2C1 (same logic applies as for 3A2)	No						
3D3	3	Derivative floor factor (automatic - not to fill in)		See 3A3	No						
3D4	3	Adjusted value of qualifying liabilities that arise from promotional loans arising from derivatives (automatic - not to fill in)		This field is automatically generated by multiplying 3D1 by 3D3 (same logic applies as for 3A4)	No						
3D5	3	Total accounting value of qualifying liabilities that arise from promotional loans		On-balance sheet accounting value of qualifying liabilities that arise from promotional loans (as defined in 3D1). Refer to 3A5 for further details.	Yes						
3D6	3	Of which: arising from derivatives		Of which: arising from derivatives	Yes						
3D7	3	Of which: not arising from derivatives (automatic - not to fill in)		See 3A7	No						
3D8	3	Total deductible amount of qualifying liabilities that arise from promotional loans (automatic - not to fill in)		This field is automatically generated by adding 3D7 to 3D4 (same logic applies as for 3A8)	No						

Section E. Deductible amount of assets and liabilities arising from qualifying Institutional Protection Scheme (IPS) liabilities

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
2C1	3	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (automatic - not to fill in)	.'Liabilities' see 2C1	The starting point for the adjustment of qualifying IPS liabilities arising from derivatives held by the institution are 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (see 2C1).	No						
3E1	3	Of which: qualifying IPS liabilities arising from derivatives that arise from a qualifying IPS member	<p>.'qualifying IPS liabilities' means liabilities created by a 'qualifying IPS member' through an agreement entered into with another institution which is member of the same IPS.</p> <p>.'qualifying IPS member' means a member of an arrangement that meets the requirements laid down in Article 113(7) of the CRR, which has been allowed by the competent authority to apply Article 113(7) of the CRR.</p> <p>.'derivatives' &amp; 'leverage ratio methodology': see 2C1 field</p>	Qualifying IPS liabilities (as defined on the left) that arise from a qualifying IPS member (see definition) arising from derivative contracts (see definition in 2C1). Leverage Ratio methodology should be applied (refer to 3A1)	Yes						
3E2	3	Of which: non qualifying IPS liabilities arising from derivatives (automatic - not to fill in)		This field is automatically generated by deducting 3E1 from 2C1 (same logic applies as for 3A2)	No						
3E3	3	Derivative floor factor (automatic - not to fill in)		See 3A3	No						
3E4	3	Adjusted value of qualifying IPS liabilities arising from derivatives that arise from a qualifying IPS member (automatic - not to fill in)		This field is automatically generated by multiplying 3E1 by 3E3 (same logic applies as for 3A4)	No						
3E5	3	Total accounting value of qualifying IPS liabilities		On-balance sheet accounting value of qualifying IPS liabilities (as defined in 3E1). Refer to 3A5 for further details.	Yes						
3E6	3	Of which: arising from derivatives		Of which: arising from derivatives	Yes						
3E7	3	Of which: not arising from derivatives (automatic - not to fill in)		See 3A7	No						
3E8	3	Adjusted value of total qualifying IPS liabilities (automatic - not to fill in)		This field is automatically generated by adding 3E7 to 3E4 (same logic applies as for 3A8)	No						
3E9	3	Total accounting value of qualifying IPS assets held by the qualifying IPS member	<p>The same definition for assets applies as for liabilities:</p> <p>.'qualifying IPS liabilities' means liabilities created by a 'qualifying IPS member' through an agreement entered into with another institution which is member of the same IPS.</p> <p>.'qualifying IPS member' means a member of an arrangement that meets the requirements laid down in Article 113(7) of the CRR, which has been allowed by the competent authority to apply Article 113(7) of the CRR.</p>	<p>On-balance sheet accounting value of qualifying IPS assets (as defined in 3E1) held by the qualifying IPS member.</p> <p>These assets should give rise to qualifying IPS liabilities held by the qualifying IPS member counterpart as defined in '3E5'. Otherwise, these assets don't qualify.</p>	Yes						
3E10	3	Adjusted value of total qualifying IPS assets		An institution can only deduct a qualifying IPS asset amount as it is valued by the IPS member counterpart (as a liability) taking into account the derivative adjustment and the 'derivative floor factor' of the same IPS member counterpart (steps in the sub-sections E.i and E.ii that lead to the qualifying IPS liability amount)	Yes						

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5. Definitions and guidance

3E11	3	Total deductible amount of assets and liabilities arising from qualifying IPS liabilities (automatic - not to fill in)		. This field is automatically generated by summing the 'Adjusted value of qualifying IPS liabilities arising from derivatives that arise from a qualifying IPS member' (3E8) and the 'Adjusted value of total qualifying IPS assets' (3E10), then dividing this sum by 2. . It allows qualifying IPS liabilities to be evenly deducted from the amount of total liabilities of the IPS members. . The generated amount corresponds to the qualifying assets and liabilities arising from qualifying IPS liabilities that can be deducted from the adjusted total liabilities (2C6) for the calculation of the individual contribution.	No							
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Section F. Deductible amount of assets and liabilities arising from qualifying intragroup liabilities

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )						
						Annex	Template number	Template code	ID	Column	Row	
2C1	3	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (automatic - not to fill in)	. 'Liabilities' see 2C1	The starting point for the adjustment of qualifying intragroup liabilities arising from derivatives held by the institution are 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (see 2C1).	No							
3F1	3	Of which: qualifying intragroup liabilities arising from derivatives	. 'Qualifying intragroup liabilities' means intragroup liabilities arising from transactions entered into by an institution with an institution which is part of the same group, provided that all the following conditions are met: (i) each institution is established in the Union; (ii) each institution is included in the same consolidated supervision in accordance with Articles 6 to 17 of Regulation (EU) No 575/2013 on a full basis and is subject to an appropriate centralised risk evaluation, measurement and control procedures; and (iii) there is no current or foreseen material practical or legal impediment to the prompt repayment of the liability when due . 'derivatives' & 'leverage ratio methodology': see 2C1 field	Qualifying intragroup liabilities (as defined on the left) arising from derivative contracts (see definition in 2C1). Leverage Ratio methodology should be applied (refer to 3A1).	Yes							
3F2	3	Of which: liabilities arising from derivatives that are not intragroup (automatic - not to fill in)		This field is automatically generated by deducting 3F1 from 2C1 (same logic applies as for 3A2)	No							
3F3	3	Derivative floor factor (automatic - not to fill in)		See 3A3	No							
3F4	3	Adjusted value of qualifying intragroup liabilities arising from derivatives (automatic - not to fill in)		This field is automatically generated by multiplying 3F1 by 3F3 (same logic applies as for 3A4)	No							
3F5	3	Total accounting value of qualifying intragroup liabilities		On-balance sheet accounting value of qualifying intragroup liabilities (as defined in 3F1). Refer to 3A5 for further details.	Yes							
3F6	3	Of which: arising from derivatives		Of which: arising from derivatives	Yes							
3F7	3	Of which: not arising from derivatives (automatic - not to fill in)		See 3A7	No							
3F8	3	Adjusted value of total qualifying intragroup liabilities (automatic - not to fill in)		This field is automatically generated by adding 3F7 to 3F4 (same logic applies as for 3A8)	No							
3F9	3	Total accounting value of qualifying intragroup assets held by the institution	The same definition applies for intragroup assets as for intragroup liabilities: . 'Qualifying intragroup liabilities' means intragroup liabilities arising from transactions entered into by an institution with an institution which is part of the same group, provided that all the following conditions are met: (i) each institution is established in the Union; (ii) each institution is included in the same consolidated supervision in accordance with Articles 6 to 17 of Regulation (EU) No 575/2013 on a full basis and is subject to an appropriate centralised risk evaluation, measurement and control procedures; and (iii) there is no current or foreseen material practical or legal impediment to the prompt repayment of the liability when due	. On-balance sheet accounting value of qualifying intragroup assets (as defined on the left) held by the institution. . These assets should give rise to qualifying intragroup liabilities held by the qualifying intragroup counterpart as defined in the field '3F5'. Otherwise, these assets don't qualify.	Yes							
3F10	3	Adjusted value of total qualifying intragroup assets		An institution can only deduct a qualifying intragroup asset amount as it is valued by the intragroup counterpart (as a liability) taking into account the derivative adjustment and the 'derivative floor factor' of the same intragroup counterpart (steps in the sub-sections F.i and F.ii that lead to the qualifying intragroup liability amount)	Yes							
3F11	3	Total deductible amount of assets and liabilities arising from qualifying intragroup liabilities (automatic - not to fill in)		. This field is automatically generated by summing the 'Adjusted value of qualifying intragroup liabilities arising from derivatives' (3F8) and the 'Adjusted value of total qualifying intragroup assets' (3F10), then dividing this sum by 2. . It allows qualifying intragroup liabilities to be evenly deducted from the amount of total liabilities of the group counterparts. . The generated amount corresponds to the qualifying intragroup assets and liabilities that can be deducted from the adjusted total liabilities (2C6) for the calculation of the individual contribution.	No							

## Ex-ante contributions to the Single Resolution Fund - reporting form for the 2018 contribution period

### 5. Definitions and guidance

#### Section G. Simplified calculation methods

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
1C8	3	Is the institution an investment firm authorized to carry out only limited services and activities, as defined for this field? (automatic - not to be filled in)		. Field is automatically generated on the basis of 1C8 in the tab '1. General information'. . Investment firm authorized to carry out only limited services and activities can qualify for the lump-sum approach that is specific to these institutions (see 2B2). No more information is needed from this institution. . Otherwise, they qualify to a simplified approach . In that case, they don't have to fill in the tab 4. . However, the resolution authority, after assessment of the risk profile, could ask for additional information.	No						
1C10	3	Is the institution a mortgage credit institution financed by covered bonds? (automatic - not to be filled in)		. Field is automatically generated on the basis of 1C10 in the tab '1. General information'. . Mortgage credit institutions can qualify for the lump-sum for small institutions (see 2B2). No more information is needed from this institution. . Otherwise, they qualify to a simplified approach that is specific to these institutions (50% of the basic annual contribution taking into account deductions). In that case, they don't have to fill in the tab 4. . However, the resolution authority, after assessment of the risk profile, could ask for additional information and institutions could be potentially asked to fill in the full reporting form (tabs 1 to 4)	No						

#### Tab 4. Risk adjustment

Tab 4 consists of the following sections

- A. 'Risk exposure' pillar
- B. 'Stability and variety of sources of funding' pillar
- D. Section D. 'Additional risk indicators to be determined by the resolution authority' pillar

#### Section A. 'Risk exposure' pillar

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
4A1	4	Has the competent authority granted a waiver from the application of the Leverage ratio risk indicator to the institution at individual level?		. 'Yes' means that the competent authority has granted a waiver from the application of the Leverage ratio risk indicator to the institution at the reference date under circumstances defined in Part One, Title II, Chapter 1 of the CRR. . 'No' means that such a waiver was not granted to the institution. Consequently, the value to the field 4A2 must be 'Individual' and the institution must report the leverage ratio at individual legal entity level at the reference date in the field 4A7.	Yes						
4A2	4	Reporting level of the Leverage ratio risk indicator	. 'consolidated level' means on the basis of the consolidated situation which results from applying the requirement in accordance with Part One, Title II, Chapter 2 of the CRR to an institution as if that institution formed, together with one or more other entities, a single institution (Art. 4.1(47) of the CRR). . 'sub-consolidated level' means on the basis of the consolidated situation of a parent institution, financial holding company or mixed financial holding company, excluding a sub-group of entities, or on the basis of the consolidated situation of a parent institution, financial holding company or mixed financial holding company that is not the ultimate parent institution, financial holding company or mixed financial holding company (Art. 4.1(49) of the CRR). . 'Individual' means that the risk indicator is reported at individual legal entity level (no waiver or no figure available at sub-consolidated or consolidated levels in case of a waiver).	As mentioned in the general instruction n°7 in the 'Read me' tab, where a competent authority has granted a waiver to an institution for the application of a risk indicator, the relevant indicators may be reported at consolidated level. In such cases, the score obtained by those indicators at consolidated level shall be attributed to each institution, which is part of the group for the purposes of calculating that institution's risk indicators. If despite being granted such a waiver neither figures at sub-consolidated nor consolidated levels are available, the associated risk indicators must be produced and reported at individual entity level.	Yes						
4A3	4	Name of the parent (only in case of waiver)		This field only applies, if the value to the field 4A2 is: . 'sub-consolidated', then the institution should fill in the full registration name of the EU parent institution. . 'consolidated' then the institutions should fill in the full registration name of the EU ultimate parent institution.	Yes						
4A4	4	RIAD MFI code of the parent (only in case of waiver)		This field only applies, if the value to the field 4A2 is: . 'sub-consolidated', then the institution should fill in the RIAD MFI code (see 1A6) of the EU parent institution. . 'consolidated' then the institutions should fill in the RIAD MFI code (see 1A6) of the EU ultimate parent institution.	Yes						
4A6	4	Identifier code of the institutions which are part of the (sub-)consolidation (only in case of waiver)		. This field only applies if the value to the field 4A2 is not 'Individual'. . The risk indicator reported in 4A7 at (sub-)consolidated level must be attributed to each institution which is part of the same (sub-)group (i.e. sub-consolidation group or consolidation group). Consequently, the institution must report the identifier code (see 1A8) of all the institutions which are part of the same (sub-)consolidation and are in the scope of the 2018 ex-ante contribution period. Each identifier code must be separated by a slash (/) without spaces. For example: XXX1/YYY2/ZZZ3	Yes						
4A7	4	Leverage ratio, at the reporting level selected above	Leverage Ratio using a transitional definition of Tier 1 as determined for the purpose of the template number 47 (LRCalc) of Annex X of the EU COREP FINREP Regulation.	At the reporting date and at the reporting level selected in 4A2	Yes	X	47	C 47.00		010	340

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4A8	4	Has the competent authority granted a waiver from the application of the CET1 ratio risk indicator to the institution at individual level?		. 'Yes' means that the competent authority authorises waivers from the application of the CET1 ratio risk indicator (as defined below) to institutions at individual level, and has granted this waiver to the institution at the reference date under circumstances defined in Part One, Title II, Chapter 1 of the CRR. . 'No' means that such a waiver was not granted to the institution. Consequently, the value to the field 4A9 below must be 'Individual', the value to the fields 4A10 to 4A13 must be 'Not applicable', and the institution must report the risk indicators at individual legal entity level at the reference date in the fields 4A14 & 4A15.	Yes						
4A9	4	Reporting level of the CET1 ratio risk indicator	See 4A2	Same rules apply as for 4A2	Yes						
4A10	4	Name of the parent (only in case of waiver)		Same rules apply as for 4A3	Yes						
4A11	4	RIAD MFI code of the parent (only in case of waiver)		Same rules apply as for 4A4	Yes						
4A13	4	Identifier code of the institutions which are part of the (sub-)consolidation (only in case of waiver)		Same rules apply as for 4A6	Yes						
4A14	4	CET1 capital, at the reporting level selected above	'Common Equity Tier 1 Capital' as referred to in Article 50 of the CRR and as determined for the purpose of the template 1/CA1 of Annex I of the EU COREP FINREP Regulation	This field should be filled in at the reporting date and at the reporting level selected in 4A9	Yes	I	1	C 01.00	1.1.1	Amount	020
4A15	4	Total Risk Exposure, at the reporting level selected above	'Total risk exposure' as defined in Article 92(3) of the CRR and as determined for the purpose of the template number 2/CA2 of Annex I of EU COREP FINREP Regulation	This field should be filled in at the reporting date and at the reporting level selected in 4A9	Yes	I	2	C 02.00	1	Amount	010
4A16	4	CET1 ratio, at the reporting level selected above (automatic - not to fill in)	'Common Equity Tier 1 Capital Ratio' means the ratio as referred to in Article 92(2)(a) of the CRR and as determined for the purpose of the template 3/CA3 of Annex I of the EU COREP FINREP Regulation	This field is automatically generated	No	I	3	C 03.00	1	Amount	010
4A17	4	Total assets, at the reporting level selected above	See 2A1	. At the reporting date and at the reporting level selected in 4A9 . If the reporting level in 4A9 is 'Individual', the value for 4A17 must equal the value for 2A1 (total liabilities equals total assets equals total balance sheet)	Yes						
4A18	4	TRE/TA, at the reporting level selected above (automatic - not to fill in)		This field is automatically generated	No						

### Section B. 'Stability and variety of sources of funding' pillar

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
4B1	4	Has the competent authority granted a waiver from the application of the LCR risk indicator to the institution at individual level?		. 'Yes' means that the competent authority has granted a waiver from the application of the LCR risk indicator to the institution at the reference date under circumstances defined in Part One, Title II, Chapter 1 of the CRR. . 'No' means that such a waiver was not granted to the institution. Consequently, the value to the field 4B2 below must be 'Individual' and the institution must report the risk indicator at individual legal entity level at the reference date in the fields 4B6.	Yes						
4B2	4	Reporting level of the LCR risk indicator	See 4A2	As mentioned in the general instruction n°7 in the 'Read me' tab, where a competent authority has granted a waiver to an institution for the application of the LCR indicator, it must be reported at the level of the liquidity sub-group. The score obtained by that indicator at the liquidity sub-group level shall be attributed to each institution, which is part of the liquidity sub-group for the purposes of calculating that institution's risk indicator.	Yes						
4B3	4	Name of the parent (only in case of waiver)		Same rules apply as for 4A3	Yes						
4B4	4	RIAD MFI code of the parent (only in case of waiver)		Same rules apply as for 4A4	Yes						
4B5	4	Identifier code of the institutions which are part of the (sub-)consolidation (only in case of waiver)		Same rules apply as for 4A5	Yes						
4B6	4	LCR, at the reporting level selected above	'Liquidity Coverage Ratio' (LCR) as defined in article 415 of regulation No 575/2013 and Commission Delegated Regulation 2015/61. The ratio is reported in accordance to Commission Implementing Regulation 2016/322	At the reporting date and at the reporting level selected in 4B2	Yes	XXII	76	C 76.00	3	10	30

### Section D. 'Additional risk indicators to be determined by the resolution authority' pillar

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable ( <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&amp;from=EN</a> )					
						Annex	Template number	Template code	ID	Column	Row
4D1	4	Risk exposure amount for market risk on traded debt instruments and equity, at the reporting level selected above	. Article 92(3)(b)(i) of the CRR: 'the own funds requirements, determined in accordance with Title IV of this Part or Part Four, as applicable, for the trading-book business of an institution, for the following: (i) position risk' . Article 92(4)(b) of the CRR: 'institutions must multiply the own funds requirements set out in points (b) to (e) of that paragraph by 12,5.'	This field should be filled in at the reporting date and at the reporting level selected in 4A9 for the CET1 Ratio	Yes	I	2	C 02.00	a) SA: 1.3.1.1+1.3.1.2; OR b) IM: 1.3.2 (exclusion of Foreign Exchange & Commodities to perform)	Amount	a) SA: 540+550; OR b) IM: 580 (exclusion of Foreign Exchange & Commodities to perform)
4D2	4	a) Divided by Total Risk Exposure (automatic - not to fill in)		This field is automatically generated Denominator 4A15	No						

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4D3	4	b) Divided by CET1 Capital (automatic - not to fill in)		This field is automatically generated Denominator 4A14	No						
4D4	4	c) Divided by Total Assets (automatic - not to fill in)		This field is automatically generated Denominator 4A17	No						
4D5	4	Total off-balance sheet nominal amount, at the reporting level selected above	The 'Total off-balance sheet nominal amount' is determined as the sum of the amounts reported in rows 100, 140, 150 and 160, and in the column 070 of the template C 40.00	This field should be filled in at the reporting date and at the reporting level selected in 4A9 for the CET1 Ratio	Yes	X	40	C 40.00		070	100+140+150+160
4D6	4	a) Divided by Total Risk Exposure (automatic - not to fill in)		This field is automatically generated Denominator 4A15	No						
4D7	4	b) Divided by CET1 Capital (automatic - not to fill in)		This field is automatically generated Denominator 4A14	No						
4D8	4	c) Divided by Total Assets (automatic - not to fill in)		This field is automatically generated Denominator 4A17	No						
4D9	4	Total derivative exposure, at the reporting level selected above	The 'Total derivative exposure' is determined as the sum of the amounts reported in rows 060,070,080,090,100,110,120,130,140 of the C 47.00 template	This field should be filled in only at the reporting date and at the reporting level selected in 4A9 for the CET1 Ratio	Yes	X	47	C 47.00		010	060+070+080+090+100+110+120+130+140
4D10	4	Of which: derivatives cleared through a central counterparty (CCP), at the reporting level selected above	See 1C5	This field should be filled in at the reporting date and at the reporting level selected in 4A9 for the CET1 Ratio	Yes						
4D11	4	a) Divided by Total Risk Exposure (automatic - not to fill in)		This field is automatically generated Denominator 4A15	No						
4D12	4	b) Divided by CET1 Capital (automatic - not to fill in)		This field is automatically generated Denominator 4A14	No						
4D13	4	c) Divided by Total Assets (automatic - not to fill in)		This field is automatically generated Denominator 4A17	No						
1C3	4	Is the institution member of an 'Institutional Protection Scheme' (IPS)? (automatic - not to fill in)		This field is automatically generated	No						
1C4	4	Has the competent authority granted the permission referred to in Article 113(7) of the CRR? (automatic - not to fill in)		This field is automatically generated	No						
4D14	4	Name of the IPS (only if Yes above)		.This field only applies, if the value to the field 1C4 is 'Yes'. . It should be filled in with the full registration name of the IPS.	Yes						
4D17	4	Does the institution meet the three conditions specified for this field (see definitions & guidance) at the reference date?	'Yes' means that the three conditions below are met at the reference date: a) The institution is part of a group that has been put under restructuring after receiving any State or equivalent funds such as from a resolution financing arrangement; b) The institution is part of a group that is still within the restructuring or winding down or liquidation period; c) The institution is part of a group that is not in the last 2 years of implementation of the restructuring plan.		Yes						
4D18	4	For institutions that are part of a group: Name of the EU parent (to fill in even if 'No' above)		This field should be filled in with the full registration name of the EU parent.	Yes						
4D19	4	For institutions that are part of a group: RIAD MFI code of the EU parent (to fill in even if 'No' above)		This field should be filled in with the RIAD MFI code (see 1A6).	Yes						

Ex-ante contributions to the Single Resolution Fund - reporting form for the 2018 contribution period

6. Validation rules

The tab consolidates the information reported in the form, and includes validation rules and consistency checks that shall be solved by the institution before submitting the information. This tab has to be intended as an indication of the results of the controls that can possibly lead to a message error to the institution

Validation of the format of the fields filled in by the institution (yellow background fields)							Consistency checks					
Tab	Field ID	Rule ID	Field	Value	Is the form complete? ('NOK' means to fill in)	Are there 0 (zero) amounts? ('NOK' means inadequate 'zero' (to correct))	Relevance test (is the validation rule applicable to this institution?)	Fields ID	Rule ID	Control Passed? ('NOK' means to correct; 'Warning' means to check)	Consistency checks	Relevance test (is the validation rule applicable to this institution?)
1	1A1	1	Name of the institution		NOK			1A6; 1A5	100	OK	The first two letters of the RIAD code must match the two-letter ISO code of	
1	1A2	2	Address of the institution		NOK			1C1; 1C7	101	NOK	A credit institution cannot be an investment firm at the same time and vice	
1	1A3	3	Postal code of the institution		NOK			1C2; 4A2	102	OK	A central body ('1C2') must report at consolidated level ('4A2') [Leverage Ratio].	
1	1A4	4	City of the institution		NOK			1C2; 4A9	103	OK	A central body ('1C2') must report at consolidated level ('4A9') [CET1]	
1	1A5	5	Country of registration of the institution		NOK			1C2; 4B2	104	OK	A central body ('1C2') must report at consolidated level ('4B2') [LCR]	
1	1A6	6	RIAD MFI code of the institution (for credit institutions only) or SRB identifier where a RIAD MFI code is not available		NOK			1C3; 1C4	105	OK	An institution cannot be granted the permission referred to in Article 113(7) of the CRR ('1C4') without being an IPS member ('1C3')	
1	1A7	7	LEI code of the institution		NOK			1C8; 1C5; 1C6; 1C9	106	OK	An investment firm with limited services and activities ('1C8') cannot be a CCP ('1C5'), a CSD ('1C6'), a promotional bank ('1C9') or a mortgage credit institution financed by covered bonds ('1C10')	
1	1B1	8	First name of the contact person		NOK			2A1; 2A2; 2A3	107	Missing fields	Total Liabilities ('2A1') - Own Funds ('2A2') - Covered Deposits ('2A3') must be greater than 0	
1	1B2	9	Family name of the contact person		NOK			2C1; 2C2; 2C3	108	OK	Derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology ('2C1') is very likely to be greater than zero if total accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) ('2C4') is greater than zero	
1	1B3	10	Email address of the contact person		NOK			2C2; 2A1	109	NOK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be less than Total Liabilities ('2A1')	
1	1B4	11	Alternative e-mail address		NOK			2C2; 3A6	110	OK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be greater or equal than qualifying liabilities related to clearing activities arising from derivatives held on-balance sheet ('3A6')	
1	1C1	12	Is the institution a credit institution, as defined for this field?		NOK			2C2; 3B6	111	OK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be greater or equal than qualifying liabilities related to the activities of a CSD arising from derivatives held on-balance sheet ('3B6')	
1	1C2	13	Is the institution a central body, as defined for this field?		NOK			2C2; 3C6	112	OK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be greater or equal than qualifying liabilities that arise by virtue of holding client assets or client money arising from derivatives held on-balance sheet ('3C6')	
1	1C3	14	Is the institution member of an 'Institutional Protection Scheme' (IPS)?		NOK			2C2; 3D6	113	OK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be greater or equal than qualifying liabilities that arise from promotional loans arising from derivatives held on-balance sheet ('3D6')	
1	1C4	15	Has the competent authority granted the permission referred to in Article 113(7) of the CRR to the institution? (only to fill in if the value to the field above is 'Yes'. Otherwise 'Not applicable')		NOK			2C2; 3E6	114	OK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be greater or equal than qualifying IPS liabilities arising from derivatives held on-balance sheet ('3E6')	
1	1C5	16	Is the institution a central counterparty (CCP), as defined for this field?		NOK			1C4; 3E11	115	NOK	A credit institution cannot deduct qualifying IPS transactions ('3E11') if the competent authority did not grant the permission referred to in Article 113(7) of the CRR ('1C4')	
1	1C6	17	Is the institution a central securities depository (CSD), as defined for this field?		NOK			1C5; 3A8	116	OK	A credit institution that is not a CCP ('1C5') cannot deduct liabilities related to clearing activities ('3A8')	
1	1C7	18	Is the institution an investment firm, as defined for this field?		NOK			1C6; 3B8	117	OK	A credit institution that is not a CSD ('1C6') cannot deduct qualifying liabilities related to the activities of a CSD ('3B8')	
1	1C8	19	Is the institution an investment firm authorized to carry out only limited services and activities, as defined for this field?		NOK			1C7; 3C8	118	OK	Only an investment firm ('1C7') can deduct qualifying liabilities that arise by virtue of holding client assets or client money ('3C8')	
1	1C9	20	Is the institution operating promotional loans, as defined for this field?		NOK			1C9; 3D8	119	OK	Only an institution operating promotional loans ('1C9') can deduct qualifying liabilities that arise from promotional loans ('3D8')	
1	1C10	21	Is the institution a mortgage credit institution financed by covered bonds, as defined for this field?		NOK			2C6	120	Missing field	Total qualifying deductible amount are very likely less than Total liabilities after adjustment of liabilities arising from all derivative contracts (excluding credit derivatives) ('2C6'). A transaction can only be deducted once.	
1	1D2	22	Has the institution merged with another institution after the reference date?		NOK			4A1; 4A2	121	Not Applicable	When the competent authority did not grant a waiver from the application of the Leverage ratio risk indicator to the institution at individual level ('4A1'), the reporting level of the Leverage ratio risk indicator should be individual ('4A2')	
1	1E1	23	Reference date for the present reporting form		NOK			4A8; 4A9	122	Not Applicable	When the competent authority did not grant a waiver from the application of the CET1 ratio risk indicator to the institution at individual level ('4A8') the reporting level of the CET1 ratio risk indicator should be individual ('4A9')	
2	2A1	24	Total liabilities, as defined for this field		NOK	OK		4B1; 4B2	123	Not Applicable	When the competent authority did not grant a waiver from the application of the LCR ratio risk indicator to the institution at individual level ('4B1') the reporting level of the LCR ratio risk indicator should be individual ('4B2')	
2	2A2	25	Own funds, as defined for this field		NOK	OK		4A9; 2A1; 4A17	124	Not Applicable	If field '4A9' is Individual, then total assets in field '4A17' must be equal to total liabilities in field '2A1'	
2	2A3	26	Covered deposits, as defined for this field		NOK			4D9; 4D10	125	OK	Total derivatives exposure ('4D9') must be equal to or greater than Derivatives cleared through a CCP ('4D10')	
2	2B3	27	Does the institution opt for the calculation of an alternative individual annual contribution amount and provide the necessary information? (only applied if the value to the field 2B2 above is 'Yes')		NOK			1C7; 1C8	126	OK	Only an investment firm ('1C7') can be an investment firm with limited services ('1C8').	
An institution that qualifies for a simplified calculation method according to Tab 2 - Section B must only fill in Tabs 1 and 2 (until Section B).												
2	2C1	28	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology		NOK			4A7	127	Not applicable	The leverage ratio ('4A7') should be a value between 0% and 100%.	
2	2C2	29	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) booked on-balance		NOK			4B6	128	Not applicable	Field 4B6: The LCR should be a value reported as percentage between a possible range of value (warning).	
2	2C3	30	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held off-balance sheet, when applicable		NOK			4D14	129	OK	Filed 4D14 must be filled in if the institution has declared that it is a member of an IPS	
3	3A1	31	Of which: qualifying liabilities arising from derivatives related to clearing activities		NOK			2B2	130	OK	Where an institution qualifies for a lump sum payment ('2B2'), it should clearly indicate whether it opts for an alternative calculation ('2B3' <> "Not applicable")	
3	3A5	32	Total accounting value of qualifying liabilities related to clearing activities		NOK			2C2; 3F6	131	OK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be greater or equal than intragroup liabilities arising from derivatives held on-balance sheet ('3F6')	
3	3A6	33	Of which: arising from derivatives		NOK			1D1	132	OK	The start date of supervision ('1D1') should only be filled if the date is in the year before the contributions period. Otherwise the field should be left empty.	
3	3B1	34	Of which: qualifying liabilities arising from derivatives related to CSD activities		NOK			1E1	133	NOK	Institutions shall provide the SRB with the latest approved annual financial statements available before the 31 December of the year before the contributions period. Please check the reference date ('1E1')	
3	3B5	35	Total accounting value of qualifying liabilities related to CSD activities		NOK			3A5; 3A6	134	OK	The accounting value of qualifying liabilities related to clearing activities arising from derivatives ('3A6') should not be greater than the total accounting value of qualifying liabilities related to clearing activities ('3A5').	
3	3B6	36	Of which: arising from derivatives		NOK			3B5; 3B6	135	OK	The accounting value of qualifying liabilities related to CSD activities arising from derivatives ('3B6') should not be greater than the total accounting value of qualifying liabilities related to CSD activities ('3B5').	
3	3C1	37	Of which: qualifying liabilities arising from derivatives that arise by virtue of holding client assets or client money		NOK			3C5; 3C6	136	OK	The accounting value of qualifying liabilities related to the holding of client assets arising from derivatives ('3C6') should not be greater than the total accounting value of qualifying liabilities related to the holding of client assets ('3C5').	
3	3D5	3D6	Of which: qualifying liabilities arising from derivatives that arise by virtue of holding client assets or client money		NOK			3D5; 3D6	137	OK	The accounting value of qualifying liabilities related to promotional loans arising from derivatives ('3D6') should not be greater than the total accounting value of qualifying liabilities related to promotional loans ('3D5').	

Ex-ante contributions to the Single Resolution Fund - reporting form for the 2018 contribution period

6. Validation rules

The tab consolidates the information reported in the form, and includes validation rules and consistency checks that shall be solved by the institution before submitting the information. This tab has to be intended as an indication of the results of the controls that can possibly lead to a message error to the institution

Validation of the format of the fields filled in by the institution (yellow background fields)							Consistency checks					
Tab	Field ID	Rule ID	Field	Value	Is the form complete? ('NOK' means to fill in)	Are there 0 (zero) amounts? ('NOK' means inadequate 'zero' (to correct))	Relevance test (is the validation rule applicable to this institution?)	Fields ID	Rule ID	Control Passed? ('NOK' means to correct; 'Warning' means to check)	Consistency checks	Relevance test (is the validation rule applicable to this institution?)
3	3C5	38	Total accounting value of qualifying liabilities that arise by virtue of holding client assets or client money		NOK			3E5 ; 3E6	138	OK	The accounting value of qualifying IPS liabilities arising from derivatives ('3E6') should not be greater than the total accounting value of qualifying IPS liabilities ('3E5').	
3	3C6	39	Of which: arising from derivatives		NOK			3F5 ; 3F6	139	OK	The accounting value of qualifying intragroup liabilities arising from derivatives ('3F6') should not be greater than the total accounting value of qualifying intragroup liabilities ('3F5').	
3	3D1	40	Of which: qualifying liabilities arising from derivatives that arise from promotional loans		NOK			1C3; 1C4	140	OK	Where an institution declares to be member of an IPS ('1C3'), it should clearly indicate whether the IPS was granted a permission in line with Art. 113 (7) CRR by the NCA ('1C4' <- "Not applicable").	
3	3D5	41	Total accounting value of qualifying liabilities that arise from promotional loans		NOK			3A1; 2C1	141	OK	The value of derivatives related to clearing activities ('3A1') should not be greater than the total value of derivatives ('2C1')	
3	3D6	42	Of which: arising from derivatives		NOK			3B1; 2C1	142	OK	The value of derivatives related to CSD activities ('3B1') should not be greater than the total value of derivatives ('2C1').	
3	3E1	43	Of which: qualifying IPS liabilities arising from derivatives that arise from a qualifying IPS member		NOK			3C1; 2C1	143	OK	The value of derivatives related to the holding of client assets and client money ('3C1') should not be greater than the total value of derivatives ('2C1').	
3	3E5	44	Total accounting value of qualifying IPS liabilities		NOK			3D1; 2C1	144	OK	The value of derivatives related to the operation of promotional loans ('3D1') should not be greater than the total value of derivatives ('2C1').	
3	3E6	45	Of which: arising from derivatives		NOK			3E1; 2C1	145	OK	The value of derivatives related to IPS liabilities ('3E1') should not be greater than the total value of derivatives ('2C1').	
3	3E9	46	Total accounting value of qualifying IPS assets held by the qualifying IPS member		NOK			3F1; 2C1	146	OK	The value of derivatives related to intra-group liabilities ('3F1') should not be greater than the total value of derivatives ('2C1').	
3	3E10	47	Adjusted value of total qualifying IPS assets		NOK							
3	3F1	48	Of which: qualifying intragroup liabilities arising from derivatives		NOK							
3	3F5	49	Total accounting value of qualifying intragroup liabilities		NOK							
3	3F6	50	Of which: arising from derivatives		NOK							
3	3F9	51	Total accounting value of qualifying intragroup assets held by the institution		NOK							
3	3F10	52	Adjusted value of total qualifying intragroup assets		NOK							
4	4A1	53	Has the competent authority granted a waiver from the application of the Leverage ratio risk indicator to the institution at individual level?		NOK							
4	4A2	54	Reporting level of the Leverage ratio risk indicator		NOK							
4	4A3	55	Name of the parent (only in case of waiver)		NOK							
4	4A4	56	RIAD MFI code of the parent (only in case of waiver)		NOK							
4	4A6	57	Identifier code of the institutions which are part of the (sub-)consolidation (only in case of waiver)		NOK							
4	4A7	58	Leverage ratio, at the reporting level selected above		NOK	OK						
4	4A8	59	Has the competent authority granted a waiver from the application of the CET1 ratio risk indicator to the institution at individual level?		NOK							
4	4A9	60	Reporting level of the CET1 ratio risk indicator		NOK							
4	4A10	61	Name of the parent (only in case of waiver)		NOK							
4	4A11	62	RIAD MFI code of the parent (only in case of waiver)		NOK							
4	4A13	63	Identifier code of the institutions which are part of the (sub-)consolidation (only in case of waiver)		NOK							
4	4A14	64	CET1 capital, at the reporting level selected above		NOK	OK						
4	4A15	65	Total Risk Exposure, at the reporting level selected above		NOK	OK						
4	4A17	66	Total assets, at the reporting level selected above		NOK	OK						
4	4B1	67	Has the competent authority granted a waiver from the application of the LCR risk indicator to the institution at individual level?		NOK							
4	4B2	68	Reporting level of the LCR risk indicator		NOK							
4	4B3	69	Name of the parent (only in case of waiver)		NOK							
4	4B4	70	RIAD MFI code of the parent (only in case of waiver)		NOK							
4	4B5	71	Identifier code of the institutions which are part of the (sub-)consolidation (only in case of waiver)		NOK							
4	4B6	72	LCR, at the reporting level selected above		NOK	OK						
4	4D1	73	Risk exposure amount for market risk on traded debt instruments and equity, at the reporting level selected above		NOK							
4	4D5	74	Total off-balance sheet nominal amount, at the reporting level selected above		NOK							
4	4D9	75	Total derivative exposure, at the reporting level selected above		NOK							
4	4D10	76	Of which: derivatives cleared through a central counterparty (CCP), at the reporting level selected above		NOK							
4	4D14	77	Name of the IPS (only if Yes above)		NOK							
4	4D17	78	Does the institution meet the three conditions specified for this field (see definitions & guidance) at the reference date?		NOK							
4	4D18	79	For institutions that are part of a group: Name of the EU parent (to fill in even if 'No' above)		NOK							
4	4D19	80	For institutions that are part of a group: RIAD MFI code of the EU parent (to fill in even if 'No' above)		NOK							