MINIMUM BAIL-IN DATA TEMPLATE (MBDT)

Country annex:

Austria

Single Resolution Board

FMA

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Abbreviations

For all other definitions used in this document, please refer to the SRB Minimum Bail-in Data Template Guidance for reporting agents.

BaSAG	Federal Act on the Recovery and Resolution of Banks[1]
BWG	Bankwesengesetz (Austrian Banking Act)[2]
CI	Credit institution
ECB	European Central Bank
FSB	Financial Stability Board
IC	Insolvency Code
UGB	Unternehmensgesetzbuch (Austrian Commercial Code)

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[1] BaSAG accessible here: https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20009037

[2] English version of BWG: https://www.fma.gv.at/wp-content/plugins/dw-fma/download.php?d=468&nonce=2e039859e57b0e07

1.   Disclaimer

This publication is not intended to create any legally binding effect and does not in any way substitute the legal requirements laid down in the relevant applicable European Union and national laws. It may not be relied upon for any legal purposes, does not establish any binding interpretation of EU or national laws and does not serve as, or substitute for, legal advice. This document may be subject to further revisions, including due to changes in the applicable legislation. FMA reserves the right to amend this publication without notice whenever it deems appropriate, and it shall not be considered as predetermining the position that the Authorities part of the SRM may take in specific cases, where the circumstances of each case will also be considered.

This Country Annex complements the general guidance, which remains applicable in all its parts. Any question on a specific national data point included in this Annex shall be addressed to the relevant NRA.

2. Filling rules

2.1. General remarks regarding the types of national specificities

The **national specificities** that are presented in the following subsection are of two distinct types:

1. **Addition** of a national-specific data point.

2. Addition of **national-specific** options to **the drop-down list** of a common data point (limited to tab B90.00 – counterparties).

Each subsection on the following pages features the national specificities added to a particular tab of the MBDT.

2.2. Tab B02.00

2.2.1. c0548: Syndication

Indication of whether a consortium was formed for granting loans (syndicated loan) or whether a liability was issued as syndicated financing.

2.2.2. c0549: Syndicate share

Indication of own (syndicate) share in the liability as a % (values between 0 and 1, with 2 decimals).

2.3. Tab B03.00

2.3.1. c0068: Type of framework contract

Type of framework contract: reference to the framework contract used for the reported contract, if applicable (e.g. ISDA Master Agreement; Master Power Purchase and Sale Agreement; International ForEx Master Agreement; European Master Agreement or any local framework contracts).

2.3.2. c0069: Framework contract version

Version of the framework contract: Indication of the year of the framework contract version used for the reported transaction, if applicable (e.g. 1992, 2002, etc.)

2.3.3. c0089: Type of collateralisation

Indication whether a collateral arrangement exists between the counterparties.

2.3.4. c0119: Execution venue

Indication of the execution venue by means of a unique code number. In the case of contracts traded over the counter (OTC contracts), it must be indicated whether the instrument concerned is admitted to trading but traded over the counter, or whether it is not admitted to trading and traded over the counter.

2.3.5. c0129: CCP

In the case of cleared contracts, an indication of the unique code number of the CCP (central counterparty) that cleared the contract.

2.4.   Tab B10.00 – Provisions (AT specific)

2.4.1.   c0010: Row number

The unique number/primary key to identify the row items (the number must be an integer).

2.4.2.   c0020: Internal identification number

Unique internal identification number (may also be identical to the external identification number provided that the unambiguous identification of the provision is thereby enabled).

2.4.3.   c0030: External identification number

Unique external identification number (e.g. ISIN or case number in the case of legal proceedings; may also be identical to the external identification number provided that the unambiguous identification of the provision is thereby enabled).

2.4.4.   c0040: Designation/Name

Indication of the name of the provision used in the internal system (e.g. account name).

2.4.5.   c0050: Brief description of the provision

Description made up of keywords about the type and origin of the provision or the underlying circumstance.

2.4.6.   c0060: Contract identifier

If applicable: An identifier for the unique identification of the underlying contract. Each contract must have a contract identifier. This value will not change over time and cannot be used as the contract identifier for any other contract.

2.4.7.   c0070: Type of provision

Indication of the type of provision in the minimum categorisation provided.

2.4.8.   c0080: Provision for ongoing legal proceedings

Indication whether a provision was established for ongoing legal proceedings.

2.4.9.   c0090: Detailed breakdown of provision for legal proceedings

If Provision for ongoing legal proceedings is "yes".

2.4.10. c0100: Amount in dispute from ongoing legal proceedings – total amount

If Provision for ongoing legal proceedings is "yes".

2.4.11. c0110: Amount in dispute from ongoing legal proceedings – amount for which provision is made

If Provision for ongoing legal proceedings is "yes".

2.4.12. c0120: Costs of proceedings in ongoing legal proceedings (excluding amount in dispute) – total amount

If Provision for ongoing legal proceedings is "yes".

2.4.13. c0130: Costs of proceedings in ongoing legal proceedings (excluding amount in dispute) – of which provisioned

If Provision for ongoing legal proceedings is "yes".

2.4.14. c0140: Original date of recognition UGB/BWG

Date of first recognition of the respective provision in accordance with UGB/BWG.

2.4.15. c0150: Original amount UGB

Amount in EUR of first recognition of the respective provision in accordance with UGB/BWG.

2.4.16. c0160: Original date of recognition IFRS

Date of first recognition of the respective provision in accordance with IFRS (if applicable).

2.4.17. c0170: Original amount IFRS

Amount in EUR of first recognition of the provision in accordance with IFRS (if applicable).

2.4.18. c0180: UGB carrying value

Indication of most recent carrying value in accordance with UGB/BWG.

2.4.19. c0190: Applicable law

The ISO 3166-1 alpha-2 code of the country whose law governs the instrument (please use the ISO 3166-2 code when the law of an administrative subdivision is relevant, e.g. 'US-NY'). If the contract is governed by the law of more than one country, the country whose law has the highest relevance for the recognition of write-down and conversion powers must be reported.

2.4.20. c0200: BRRD recognition in third countries

Where the applicable law is that of a third country.

2.4.21. c0210: Eligibility for bail-in

Information about whether the liability is bail-in-able.

2.4.22. c0220: Exception pursuant to Article 86 para 2 BaSAG[3]

In the case the liability is not bail-in-able, information about the legal exception pursuant to Article 86 para 2 BaSAG.

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[3] Article 86 para 2 BaSAG implements Article 44 para 2 BRRD.

2.5. Tab B10.01 – Contingent liabilities (AT specific)

2.5.1. c0010: Row number

The unique number/primary key to identify the row items (the number must be an integer).

2.5.2. c0020: Internal identification number

Unique internal identification number of the contingent liability.

2.5.3. c0030: Designation/Name

Indication of the contingent liability used in the internal system (e.g. account name, abbreviation in database).

2.5.4. c0040: Abbreviation of the contingent liability

Description made up of keywords about the type and origin of the provision or the underlying circumstance.

2.5.5. c0050: Type of contingent liability

Indication of the type of contingent liability in the minimum categorisation provided.

2.5.6. c0060: Contingent liabilities due to ongoing legal proceedings

Indication whether a contingent liability was established for ongoing legal proceedings.

2.5.7. c0070: Contingent liability amount

Indication about the (contractual) amount of the potential liability.

2.5.8. c0080: BRRD recognition in third countries

Where the applicable law is that of a third country.

2.5.9. c0090: Insolvency ranking

Hierarchy of claims in insolvency proceedings under the Insolvency Code (IO) in conjunction with Article 131 BaSAG.

2.5.10. c0100: Collateralization

Indication of whether the contingent liability is collateralised or is covered by a corresponding collateral arrangement.

2.5.11. c0110: Collateralisation by the contingent liability itself

Indicator of whether the liability has been collateralised by an asset of the institution under resolution itself (see Article 2 no. 67 BaSAG).

2.5.12. c0120: Originally guaranteed amount in foreign currency

The originally committed amount of the guarantee in the currency of the contract.

2.5.13. c0130: Originally guaranteed amount in EUR

The originally committed amount of the instrument in EUR (equivalent).

2.5.14. c0140: Currently guaranteed amount in foreign currency

The currently committed amount of the guarantee in foreign currency.

2.5.15. c0150: Currently guaranteed amount in EUR

The currently committed amount of the instrument in EUR (equivalent).

2.5.16. c0160: Associated provision

Indication of whether the contingent liability has been accounted for (at least proportionately) in a provision.

2.5.17. c0170: Associated asset

Indication of whether the legal proceedings are based on an asset.

2.5.18. c0180: Asset identifier

Unique number/primary key for identifying the underlying assets.

2.5.19. c0190: Case number

Identifier of the case number of a legal proceeding.

2.6. Tab B90.00: Counterparties

Table 5 in the MBDT common guidance should be read as follow (i.e. national specific additions in **green**):

Tab	Type of submission	Data requested	Corresponding counterparties to be reported in B90.00
B02.00	A	Granular information on liabilities other than deposits	Counterparties of liabilities other than deposits
		Granular information on deposits ranking *pari passu* or lower with liabilities in the senior non-preferred layer (when applicable)	Counterparties of deposits ranking *pari passu* or lower with liabilities in the senior non-preferred layer (when applicable)
		Aggregated information on deposits	-
	B	Granular information on deposits[4]	Counterparties of deposits[5]
B03.00	-	Derivatives by netting set	All counterparties
B04.00	-	Secured finance arrangements must be reported by netting set	All counterparties
B05.00	-	Guarantees provided to the Non-Resolution Entity	All counterparties/guarantors
B10.00	**-**	**AT - Provisions**	**All counterparties/creditors**
B10.01	**-**	**AT - Contingent liabilities**	**All counterparties/creditors**

2.6.1. c0011: Tab of origin

Indicate, from the list of values, in which tab the liability to which the counterparty refers to is reported:

- B0200

- B0300

- B0400

- B0500

- **AT_B1000**

- **AT_B1001**

2.6.2. c0020: Unique identification number (known to the counterparty)

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[4] Excluding the deposits ranking *pari passu* or lower with liabilities in the senior non-preferred layer, already delivered in Submission A, when applicable.

[5] Excluding the deposits ranking *pari passu* or lower with liabilities in the senior non-preferred layer, already delivered in Submission A, when applicable.

The unique identifier of the instrument/liability that would allow the counterparty to conclude that it will be affected by the potential resolution action, without external third parties being able to identify the creditor. For securities, the ISIN code must be indicated where available (other identifiers need only be provided in the absence of an ISIN). For deposits and other liabilities, the account/contract number should be reported. In the event of multiple tranches (multiple counterparties) of one promissory-note loan (e.g. Schuldscheindarlehen) or a syndicated loan, a unique ID must be allocated to each tranche.

Reporting entities must ensure that for the instruments/liabilities reported in B02.00, B03.00, B04.00 and B05.00, a correspondence is guaranteed between this field and the identifiers reported in:

- B02.00 – c0030 (Unique identification number (known to the counterparty));
- B03.00 – c0010 (Unique identification number of the netting set known to the counterparty);
- B04.00 – c0010 (Unique identification number of the netting set known to the counterparty);
- B05.00 – c0020 (Unique (internal) identifier of the guarantee provided to the Non-Resolution Entity).
- **B10.00 – c0020 (Internal identification number)**
- **B10.01 – c0020 (Internal identification number)**

2.6.3. c00087: Creditor is a CRR-credit institution

Indication whether a creditor is a CRR-credit institution pursuant to Article 2 no. 2 BaSAG[6].

2.6.4. c0088: Affiliated undertaking

Indicator about whether the creditor is an undertaking to be included pursuant to Article 59 BWG in conjunction with Article 247 para. 1 UGB[7].

2.6.5. c0089: (Syndication) trustee

A trust can be used as a means of holding security over assets of a debtor for a number of creditors, for example in a syndicated loan or a securitisation transaction. Identification of the trustee for the instrument using its Legal Entity Identifier (LEI).

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[6] CRR-credit institutions: credit institutions pursuant to point (2) of Article 4(1) of Regulation (EU) No 575/2013, with the exception of entities pursuant to Article 2 para. 5 of Directive 2013/36/EU of the European Parliament and the Council on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC, OJ L 176, 27.06.2013 p. 338; (Article 2 no. 2 BaSAG).

[7] The parent company and all subsidiaries shall be included in the consolidated financial statements, irrespective of the domicile of the subsidiaries, unless they are not included pursuant to section 249 UGB (Article 247 para. 1 UGB).