


Chapter 1

Commission Implementing Regulation (EU) 2018/1624



Article 5 Frequency, reference dates and remittance dates

(1) Institutions shall submit the information referred to in Article 3(1) at the latest by 30 April each year in respect of the last day of the previous calendar year or of the relevant financial year. If 30 April is not a business day, the information shall be provided on the following business day.

(2) Resolution authorities shall provide the necessary contact details to which the information has to be provided within the resolution authority or, where applicable, the competent authority.

(3) Institutions may submit unaudited figures. Where audited figures deviate from submitted unaudited figures, the revised, audited figures shall be submitted without undue delay. Unaudited figures are figures that have not received an external auditor's opinion whereas audited figures are figures audited by an external auditor expressing an audit opinion.

(4) Corrections to the submitted reports shall be submitted without undue delay.