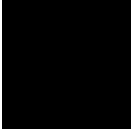


# Chapter 1

## Commission Implementing Regulation (EU) No 1423/2013



**Article 3 Description of the main features  
of Common Equity Tier 1, Additional  
Tier 1 and Tier 2 instruments issued by  
institutions**

In order to meet the requirements for disclosure of the main features of Common Equity Tier 1, Additional Tier 1 and Tier 2 instruments issued by institutions, as referred to in point (b) of Article 437 (1) of Regulation (EU) No 575/2013, institutions shall complete and publish the capital instruments' main features template provided in Annex II, according to the instructions provided in Annex III.