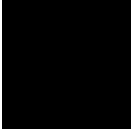


Chapter 1

Commission Implementing Regulation (EU) No 1423/2013

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**Article 5 Disclosure of nature and amounts
of specific items on own funds during the
transitional period**

By way of derogation from Article 4 during the period from 31 March 2014 to 31 December 2017 in order to meet the requirements for disclosure of the additional items on own funds as provided for in Article 492(3) of Regulation (EU) No 575/2013, institutions shall complete and publish the transitional own funds disclosure template provided in Annex VI, according to the instructions provided in Annex VII, instead of the general own funds disclosure template provided in Annex IV, according to the instructions provided in Annex V.