



Chapter



Article 15g Calculation of significant investments for the purposes of Article 36(1)(i) of Regulation (EU) No 575/2013

(1) For the purposes of Article 36(1)(i) of Regulation (EU) No 575/2013, in order to assess whether an institution owns more than 10 % of the Common Equity Tier 1 instruments issued by a financial sector entity, in accordance with point (a) of Article 43 of that Regulation, institutions shall add the amounts of their gross long positions in direct holdings, as well as indirect holdings of Common Equity Tier 1 instruments of this financial sector entity referred to in points (d) to (h) of Article 15a(1) of this Regulation.

(2) Indirect and synthetic holdings shall be taken into account by the competent authority in order to assess whether the conditions in points (b) and (c) of Article 43 of Regulation (EU) No 575/2013 are met.