**Capital Requirements Directive/Regulation** 

## Chapter 2

## Commission Delegated Regulation (EU) No 529/2014

(1) The materiality o models approach to models approach to in the IRB approach' Measurement Appro extensions and chan the IMA") shall be c
(a) material extens and 363(3) of Re competent authori
(b) other extension ities.
(2) The extensions a classified into:
(a) extensions and
(b) extensions and

## Article 2 Categories of extensions and changes

(1) The materiality of changes to the range of application of a rating system or an internal models approach to equity exposures, or of changes to the rating systems or internal models approach to equity exposures, for the Internal Rating Based approach ("changes in the IRB approach") or the materiality of the extensions and changes for the Advanced Measurement Approach ("extensions and changes in the AMA") or the materiality of the extensions and changes for the Internal Models Approach ("extensions and changes in the IMA") shall be classified into one of the following categories:

(a) material extensions and changes, which, according to Articles 143(3), and 312(2) and 363(3) of Regulation (EU) No 575/2013, require permission from the relevant competent authorities;

(b) other extensions and changes, which require notification to the competent authorities.

(2) The extensions and changes referred to in point (b) of paragraph 1 shall further be classified into:

(a) extensions and changes that require notification before their implementation;

(b) extensions and changes that require notification after their implementation.