

# Chapter

## Article 16a Format and frequency of reporting on asset encumbrance on an individual and a consolidated basis

(1) In order to report information on asset encumbrance in accordance with Article 100 of Regulation (EU) No 575/2013 on an individual and a consolidated basis, institutions shall submit the information specified in Annex XVI to this Regulation according to the instructions set out in Annex XVII to this Regulation.

(2) The information referred to in paragraph 1 shall be submitted according to the following specifications:

- (a) the information specified in Parts A, B and D of Annex XVI with a quarterly frequency;
- (b) the information specified in Part C of Annex XVI with an annual frequency;
- (c) the information specified in Part E of Annex XVI with a semi-annual frequency.

(3) Institutions shall not be required to report the information in Parts B, C or E of Annex XVI where all of the following conditions are met:

- (a) the institution has total assets, as calculated in accordance with paragraph 10 of point 1.6 of Annex XVII, of less than EUR 30 billion;
- (b) the asset encumbrance level of the institution, as calculated in accordance with paragraph 9 of point 1.6 of Annex XVII, is below 15 %.

(4) Institutions shall only be required to report the information in Part D of Annex XVI where they issue CRR covered bonds within the meaning of Article 4(1)(128A) of Regulation (EU) No 575/2013.