


Chapter 5

Commission Implementing Regulation (EU) 2016/200



**Article 5 Disclosure of the amount of
derecognised fiduciary items**

Institutions shall disclose, where applicable, the amount of derecognised fiduciary items, as referred to in point (c) of Article 451(1) of Regulation (EU) No 575/2013, by completing and publishing row EU-24 of the template entitled "LRCom" set out in Annex I, in accordance with the instructions in Annex II.