

Chapter

Article 7 Transitional provisions for reference dates, remittance dates, and for reporting of credit risk templates

(1) As a derogation from Article 2, during the first year of application of this Regulation, institutions shall submit only the information referred to in points (c) and (e) of that Article.

(2) As a derogation from Article 2, during the second year of application of this Regulation, institutions shall submit only the information referred to in points (a), (b), (d) and (e) of that Article.

(3) By way of derogation from Article 2 and until 31 May 2018, institutions shall not be required to report column 180 of templates 102 and 103 of Annex III where they do not compute the own funds requirements for credit risk resulting from the application of the standardised approach.

(4) As a derogation from Article 4(2), during the first year of application of this Regulation, an institution shall submit the information referred to in Articles 2 and 3 to competent authorities by close of business of 27 December 2016.