

Guidelines compliance table

EBA/GL/2016/11, Version 2* Appendix

1 (* Version amended on 9 June 2017 to reflect corrigenda on pages 57, 72, 76, 78, 82 and 91, as well as language corrections and legislation updates in various parts of the document).

14 December 2016; Date of application
– 19 February 2018 (Updated 17 March 2021)

Guidelines on disclosure requirements under Part Eight of Regulation (EU) No 575/2013

The following competent authorities* comply or intend to comply with the EBA's Guidelines on disclosure requirements under Part Eight of Regulation (EU) No 575/2013:

Member State	Competent authority	Complies or intends to comply	Comments
BE	National Bank of Belgium	Yes	As at 28.08.2017, notification date.
BG	Българска народна банка (Bulgarian National Bank)	Yes	As at 20.09.2019, notification date.
CZ	Czech National Bank	Yes	As at 05.02.2019, notification date.
DK	Danish Financial Supervisory Authority	Yes	As at 21.09.2017, notification date.
DE	Bundesanstalt für Finanzdienstleistungsaufsicht (BaFin)	Yes	As at 09.10.2017, notification date.
EE	Finantsinspektsioon	Yes	As at 02.10.2017, notification date.

		Competent authority	Complies or intends to comply	Comments
IE	Ireland	Central Bank of Ireland	Yes	As at 01.02.2019, notification date.
EL	Greece	Bank of Greece	Intends to comply**	By such time as the necessary legislative or regulatory proceedings have been completed. By 31.12.2017.
HR	Croatia	Republika Hrvatska (Republic of Croatia)	Yes	As at 02.10.2020, notification date. On November 10, 2017 Croatian national bank sent a circular letter to credit institutions informing them of the obligation to apply the Guidelines from December 31, 2017. As at 28.01.2019, notification date. On November 10, 2017 Croatian national bank has sent a circular letter to credit institutions informing them of the obligation to apply the Guidelines from December 31, 2017.
ES	Spain	Banco de España	Yes	As at 07.02.2019, notification date.
FR	France	Autorité de Contrôle Prudentiel et de Résolution	No	Does not comply and does not intend to comply with one paragraph of the Guidelines. Without prejudice to the European Central Bank mandate, the ACPR intends to comply with the EBA Guidelines on disclosure requirements under Part Eight of Regulation (EU) No 575/2013 <u>with the exception of paragraph 71</u> of these guidelines related to non-deducted participations in insurance undertakings. This paragraph which goes beyond the implementation of the Basel standard of the revised Pillar 3 requirements creates a requirement which does not comply with the exemption provided in article 49.1 of the CRR.
IT	Italy	Bank of Italy	Yes	As at 29.04.2019, notification date. A legal reference to the GLS is included in the Circular of the Bank of Italy n.285 "Regulations for the supervision of the banks" – Part two

		Competent authority	Complies or intends to comply	Comments
				– Chapter 13 “Public disclosure” – Section I.
CY	Cyprus	Central Bank of Cyprus	Yes	As at 17.04.2019, notification date.
LV	Latvia	Financial and Capital Market Commission	Yes	As at 08.03.2021, notification date. FCMC 14.07.2020. Regulation No 86 Regulations on Specifying Requirements of Regulation (EU) No 575/2013 for Information Disclosure under Part Eight, including on Materiality, Proprietary and Confidentiality and on Disclosure Frequency.
LT	Lithuania	Bank of Lithuania	Yes	As at 22.01.2019, notification date. Compliance with GL approved by 27 November 2017 Supervision Service Decision No 241-213. The Decision entered into force on 1 January 2018.
LU	Luxembourg	Commission de Surveillance du Secteur Financier (CSSF)	Yes	As at 05.02.2019, notification date.
HU	Hungary	Central Bank of Hungary	Yes	As at 22.02.2019, notification date. Implementing documents: MNB Recommendation No 8/2017., MNB Recommendation No 13/2017. (A hitelintézetek és befektetési vállalkozások nyilvánosságra hozatali gyakorlatának általános követelményeiről szóló 8/2017. (VIII. 8.) MNB ajánlás , A hitelintézetek és befektetési vállalkozások nyilvánosságra hozatali gyakorlatának specifikus követelményeiről szóló 13/2017. (XI. 30.) MNB ajánlás)
MT	Malta	Malta Financial Services Authority	Intends to comply**	When necessary legislative or regulatory proceedings have been completed. The Malta Financial Services Authority is presently working to implement the EBA Guidelines on disclosure requirements under Part Eight of the CRR (EBA/GL/2016/11) into the relevant legislative instruments by introducing new provisions to cater for this.

		Competent authority	Complies or to comply	Comments
NL	Netherlands	De Nederlandsche Bank	Yes	As at 09.10.2017, notification date.
AT	Austria	Austrian Financial Market Authority	Yes	As at 03.10.2017, notification date. We would like to point out that for the time being we did not require institutions that are neither G-SIIs nor O-SIIs to apply the Guidelines on Disclosure Requirements Under Part 8 of the CRR. However, we recommend to make use of the guidelines when fulfilling the disclosure requirements of Part 8 CRR. In our Pillar 3 assessments, we take all EBA disclosure guidelines as our benchmark.
PL	Poland	Komisja Nadzoru Finansowego	Yes	As at 10.10.2017, notification date.
PT	Portugal	Banco de Portugal	Yes	As at 05.02.2019, notification date. Link to Instrução no 5/2018, Banco de Portugal regulation related with this Guideline: https://www.bportugal.pt/instrucao/52018
RO	Romania	National Bank of Romania	Yes	As at 04.10.2017, notification date.
SI	Slovenia	Bank of Slovenia	Yes	As at 31.12.2017, notification date. https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2017-01-2352?so=2017-01-2352
SK	Slovakia	Národná Banka Slovenska	No	Does not comply and does not intend to comply with all or parts of the Guidelines. GLs specify the disclosure requirements already contained in the eighth part of the CRR, while not changing or even replacing the specifications for the disclosure requirements already established by the implementing or delegated regulation for specific articles in the eighth part of that Regulation. Compliance with the disclosure requirements is to be achieved through the qualitative information tables provided in GLs and through the templates for quantitative information also provided there, the templates being

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				flexible or fixed format. In case of notifying intention to comply (fully or partly), these tables and templates need to be unified and incorporated into sub-legislation. We consider this as limiting regarding the banks, which have already set their systems for disclosure. Banks have the obligation to disclose the information provided in the eighth part of the CRR on a long-term basis and to the extent required, using their own technical means to create structured disclosures in accordance with the CRR requirements. We consider this procedure to be sufficient and there is no need to lay down a specific unified structure for the disclosure through the tables and the templates set out in the GLs for all market participants into sub-legislation.
FI	Finland	Finanssivalvonta (FIN-FSA)	Yes	As at 18.01.2019, notification date. Supervision release 73/2017 (only in Finnish and in Swedish): https://www.finanssivalvonta.fi/tiedotteet-ja-julkaisut/valvottavatiedotteet/2017/eban-julkistamisvaatimuksista-antamat-ohjeet-voimaan-31.12.2017/
SE	Sweden	Finansinspektionen	Yes	As at 30.01.2019, notification date

EU Institutions – Agencies

ECB	ECB	ECB	Yes	As at 15.08.2017, notification date.
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EEA – EFTA State

IS	Iceland	Financial Supervisory Authority, Iceland	Yes	As at 05.02.2019, notification date.
LI	Liechtenstein	Financial Market Authority Liechtenstein (FMA)	Yes	As at 18.01.2018, notification date. The Principality of Liechtenstein complies with the Guidelines as per January 1, 2018.

		Competent authority	Complies or intends to comply	Comments
NO	Norway	Finanstilsynet (Norwegian Financial Supervisory Authority)	Yes	As at 05.02.2019, notification date.

*The EEA States other than the Member States of the European Union are not currently required to notify their compliance with the EBA's Guidelines. This table is based on information provided from those EEA States on a voluntary basis.

** Please note that, in the interest of transparency, if a competent authority continues to intend to comply after the application date, it will be considered "non-compliant" unless (A) the Guidelines relate to a type of institution or instruments which do not currently exist in the jurisdiction concerned; or (B) legislative or regulatory proceedings have been initiated to bring any national measures necessary to comply with the Guidelines in force in the jurisdiction concerned.

Notes

Article 16(3) of the EBA's Regulations requires national competent authorities to inform us whether they comply or intend to comply with each Guideline or recommendation we issue. If a competent authority does not comply or does not intend to comply it must inform us of the reasons. We decide on a case by case basis whether to publish reasons.

The EBA endeavour to ensure the accuracy of this document, however, the information is provided by the competent authorities and, as such, the EBA cannot accept responsibility for its contents or any reliance placed on it.

For further information on the current position of any competent authority, please contact that competent authority. Contact details can be obtained from the EBA's website www.eba.europa.eu.