

# MFSA

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## MALTA FINANCIAL SERVICES AUTHORITY

### **Circular to Credit Institutions including branches on the revised FINREP templates and revised templates for the Delegated Act on LCR**

Pursuant to the Circular to credit institutions on the Supervisory Reporting Requirements Webpage and the Draft ITS on Supervisory Reporting, dated 22 April 2015, the Authority is hereby issuing a communication to all credit institutions with regards to developments in respective supervisory reporting requirements.

The new and revised supervisory reporting templates to be compiled by credit institutions, together with the related instructions, can be found on the Authority's website and can be accessed via the following link:

<http://www.mfsa.com.mt/pages/viewcontent.aspx?id=559>

As a result, the Authority would like to draw the attention of the reporting agents to the following revisions:

#### **1. Revision of FINREP templates for reporting on a solo and consolidated basis;**

As a result of [EU Regulation of the European Central Bank of 17<sup>th</sup> March 2015 on reporting of supervisory financial information \(ECB/2015/13\)](#), FINREP templates, more specifically the taxonomy found in the info sheet has been updated and as a result the Authority has issued a new set of templates. Accordingly, reporting agents are expected to submit FINREP templates using the new taxonomy, doing otherwise would result in an XBRL error and therefore resubmissions will be requested.

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2. **The Authority has issued revised templates for DA on LCR** as a result of the EBA issuance of **amended ITS on LCR**.

According to the Regulation (EU)2016/322 amending (EU)680/2014, it is stipulated under Article 1(3) '**Format and frequency of reporting on liquidity coverage requirement**' that "In Article 18, the following subparagraph is added: '**For the period from 10 September 2016 to 10 March 2017**, as a deviation from point (a) of Article 3(1), the **reporting remittance date** relating to the **monthly reporting of the LCR for credit institutions shall be the 30th calendar day after the reporting reference date**.' In this regard, the first applicable reference date is September 2016, but the reporting date for credit institutions during the transitional period is the 30<sup>th</sup> calendar day after the reporting reference date. Therefore the LCR (amended) reporting will start from the reference period of September 2016 and is to be submitted by Monday 30 October 2016. Furthermore, the last submission of LCR templates (tables C51.00 to C54.00) is as at August 2016. Consequently, as from reference date September 2016, credit institutions will no longer be required to submit templates C51.00 to C54.00.

**Communications Unit**

**Malta Financial Services Authority**

**2<sup>nd</sup> September 2016**