**Template for the BIFR Sign-off Form 2024**

To: Central Bank of Ireland

Resolution & Crisis Management Division

PO Box 559

New Wapping Street

North Wall Quay

Dublin 1

D01 F7X3

**Sign-off Form**

Subject: **Data for the calculation of the 2024 ex-ante contributions to the Bank and Investment Firm Resolution Fund (“BIFR”)**

|  |  |
| --- | --- |
| Name of the institution: | [Name] |
| National identifier code of the institution: | [YYXXXXXXXX] |
| For Report: | BIFR 2024 Ex-ante Contributions Reporting Form (“**2024 Reporting Form**”) |
| Submission date of the Report: | [date i.e. dd/mm/yyyy] |
| Name of the representative of the management body[[1]](#footnote-1) who has validated the report | [name] |
| Position within the institution | [position] |

**I have reviewed and approved the final version of the abovementioned 2024 Reporting Form and certify that the information in the 2024 Reporting Form has been submitted in accordance with the instructions and guidance provided by the Central Bank of Ireland, in particular:**

As regards general activities:

|  |  |
| --- | --- |
| I certify that the necessary procedures and controls were documented and implemented, in order to ensure that the extracted and reported data is in accordance with the instructions for the completion of the **2024 Reporting Form** and the **BIFR Guidance Document 2024** provided by the Central Bank of Ireland**.** | □ Yes□ No□ N/A |

As regards covered deposits (data field “2A3” in the 2024 Reporting Form):

|  |  |
| --- | --- |
| I certify that the legal framework used in identifying deposits for field “2A3” in the 2024 Reporting Form is in line with the definition of ‘covered deposits’ as defined in Article 3(10) of the Commission Delegated Regulation (EU) 2015/63 (i.e. “‘covered deposits’ means the deposits referred to in Article 6(1) of Directive 2014/49/EU, excluding temporary high balances as defined in Article 6(2) of that Directive.”). | □ Yes□ No□ N/A  |

As regards derivative adjustments:

|  |  |
| --- | --- |
| I certify that the identification of derivatives for the 2024 Reporting Form, in general, and particularly for fields “2C1”, “2C2” and “2C3” is in line with the definition of “derivatives” in field 2C1 of the 2024 Reporting Form.  | □ Yes□ No□ N/A  |
| I certify that when identifying the netting agreements in order to report field “2C1” in the 2024 Reporting Form, the institution considered only those agreements that are compliant at the reference date with the conditions referred to in Article 5a to 5e of Commission Delegated Regulation (EU) 2015/63.  | □ Yes□ No□ N/A  |
| I certify that all liabilities arising from derivative contracts, as defined in field “2C1” of the 2024 Reporting Form, were valued in accordance with Article 5a to 5e of Commission Delegated Regulation (EU) 2015/63, at the reference date.  | □ Yes□ No□ N/A  |

As regards promotional loans:

|  |  |
| --- | --- |
| *Only in case an institution qualifies for promotional bank status*: I certify that our undertaking or entity was set up by a Member State, central or regional government and that the afore mentioned central or regional government has an obligation to protect the economic basis of our undertaking or entity and maintain its viability throughout its lifetime, or directly or indirectly guarantees at least 90% of the original funding of the undertaking or entity; | □ Yes□ No□ N/A  |
| *Only in case an institution qualifies for intermediary institution status*: I certify that that the promotional loans reported in field “3D5” of the 2024 Reporting Form are not provided as credit to the final customer | □ Yes□ No□ N/A  |
| I certify that the following rule has been documented and implemented when reporting field “3D5” of the 2024 Reporting Form: in accordance with Article 5(1)(f) of the Commission Delegated Regulation (EU) 2015/63, 1 EUR of liability in field “3D5” is matched with 1 EUR of promotional loans received (from promotional bank); | □ Yes□ No□ N/A  |
| I certify that loans that match liabilities reported in field “3D5” of 2024 Reporting Form, fulfil the following conditions:* granted on a non-competitive basis;
* granted on a not for profit basis; and
	+ promote the public policy objectives of the central or regional government.
 | □ Yes□ No□ N/A  |

As regards IPS deduction:

|  |  |
| --- | --- |
| I certify that only the entities that comply with the conditions specified in Article 5(1)(b) of Commission Delegated Regulation (EU) 2015/63 on the relevant reference date were considered for the IPS deduction in the 2024 Reporting Form.  | □ Yes□ No□ N/A |
| I certify that the confirmation from the counterparty or appropriate reporting line (e.g. the IPS) on the liabilities and assets that have been reported in the 2024 Reporting Form has been obtained; | □ Yes□ No□ N/A  |
| I certify that the following rule has been documented and implemented when filling field “3E10” in the 2024 Reporting Form:* Verification at which value it is booked as a liability by the group counterpart. In case of a mismatch, the value booked by the group counterpart as a liability prevails; and
* When applicable, application of Articles 5a to 5e of Commission Delegated Regulation (EU) 2015/63 and verification whether it matches the value after floor calculated by the group counterpart. In case of mismatch, the value calculated by the group counterpart as a liability prevails
 | □ Yes□ No□ N/A  |

As regards intragroup deduction:

|  |  |
| --- | --- |
| I certify that only the entities that comply with the three conditions specified in Article 5(1)(a) of Commission Delegated Regulation (EU) 2015/63 on the relevant reference date were considered for the intragroup deduction in the 2024 Reporting Form. The aforementioned conditions are:1. Each institution is established in the Union;
2. Each institution is included in the same consolidated supervision in accordance with Articles 6 to 17 of Regulation (EU) No 575/2013 on a full basis and is subject to an appropriate centralised risk evaluation, measurement and control procedures; and
3. There is no current or foreseen material practical or legal impediment to the prompt repayment of the liability when due;
 | □ Yes□ No□ N/A  |
| I certify that institutions which are part of the same group and are established in an EEA-EFTA country are not considered for intragroup deduction until the Bank Recovery and Resolution Directive 2014/59/EU has been incorporated into the EEA Agreement; | □ Yes□ No□ N/A  |
| I certify that the confirmation from the counterparty or appropriate reporting line (e.g. parent company) on the liabilities and assets that have been reported in the 2024 Reporting Form has been obtained | □ Yes□ No□ N/A  |
| I certify that the following rule has been documented and implemented when filling field “3F10” in the 2024 Reporting Form:* Verification at which value it is booked as a liability by the group counterpart. In case of mismatch, the value booked by the group counterpart as a liability prevails; and
* When applicable, application of Article 5a to 5e of Commission Delegated Regulation (EU) 2015/63 and verification whether it matches the value after floor calculated by the group counterpart. In case of mismatch, the value calculated by the group counterpart as a liability prevails.
 | □ Yes□ No□ N/A  |
| {Additional comments here, if any} | □ Yes□ No□ N/A  |

The Institution

[Name of the institution]

Duly represented by:

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name:

Title:

Date:

1. As referred to in Article 88 of the Capital Requirements Directive 2013/36/EU. [↑](#footnote-ref-1)