

EN
ANNEX I



Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

Part 5

Specific disclosure requirements applied to institutions

	Directive 2013/36/EU	Regulation (EU) No 575/2013	Provision	Information to be provided by the competent authority	
010	Date of the last update of information in this template				25/06/2019
020	Article 106(1)(a)		Competent authorities may require institutions to publish information referred to in Part Eight of Regulation (EU) No 575/2013 more than once per year, and to set deadlines for publication	Frequency and deadlines for publication applicable to institutions	<i>Refer to Regulation 94(1) of SI 158 of 2014. The power is provided to the Central Bank to require the publication of the information as set out in Part Eight of the CRR more than once per year.</i>
030	Article 106(1)(b)		Competent authorities may require institutions to use specific media and locations for publications other than the financial statements	Types of specific media to be used by institutions	<i>Refer to Regulation 94(1)(b) of SI 158 of 2014. While the Central Bank has this discretion, it does not currently specify types of media to be used for the disclosure of publications other than the financial statements.</i>
040		Article 13(1) and (2)	Significant subsidiaries and those which are of material significance for their local market shall disclose information specified in Part Eight of Regulation (EU) No 575/2013 on an individual or sub-consolidated basis.	Criteria applied by the competent authority to assess the significance of a subsidiary	<i>The Central Bank of Ireland considers that a subsidiary that represents 5% or more of group assets and/or has market share in any sector or group of connected sectors, which is greater than or equal to 20%, constitutes a significant subsidiary for the purposes of Article 13 of CRR. See p.20 of "Implementation of Competent Authority Options and Discretions in the European Union (Capital Requirements) Regulations 2014 and Regulation (EU) No 575/2013 December 2018".</i>