Repealed by Circular CSSF 14/593

COMMISSION de SURVEILLANCE du SECTEUR FINANCIER

In case of discrepancies between the French and the English text, the French text shall prevail

Luxembourg, 6 June 2011

To all Luxembourg credit institutions and branches of non-EU credit institutions

CIRCULAR CSSF 11/513

Re: Amendments to the prudential reporting regarding capital adequacy (tables B 1.4 / B 6.4) applicable as of 31 December 2011

Ladies and Gentlemen,

The purpose of this circular is to update the prudential reporting scheme regarding capital adequacy (tables B 1.4 / B 6.4) published in July 2006[1]. The amendments introduced by Circulars CSSF 10/475[2] and 10/496[3] amending Circular CSSF 06/273 require the adaptation of some tables of the prudential reporting scheme regarding capital adequacy, namely tables B 1.4 / B 6.4 CA-SRO and MKR IM. These amendments of tables B 1.4 / B 6.4 which are included in the new version 1.02 of the XBRL taxonomy of tables B 1.4 / B 6.4 will be applicable as of **31 December 2011**.

1. Amendments made to tables B 1.4 / B 6.4:

The above-mentioned amendments are based on the relevant amendments published by the European Banking Authority (EBA), i.e.:

- the COREP scheme of 6 January 2010 which takes into account the amendments resulting from Directive 2009/111/EC (called "CRD II");
- the COREP scheme of 28 April 2011 which takes into account the amendments resulting from Directive 2010/76/EC (called "CRD III").

[1] Circular CSSF 06/251
[2] National transposition of EU Directive 2009/111/EC
[3] National transposition of EU Directive 2010/76/EC

As regards **table B 1.4 / B 6.4 CA-SRO**[4], the amendments made concern the introduction of elements relating to:

- hybrid capital instruments;
- capital requirements in the context of resecuritisations;
- capital requirements for non-trading settlement / delivery risks;
- capital requirements as regards securitisation in the trading book;
- capital requirements associated with the related trading book;
- amount of capital according to the ICAAP process.

These amendments result from the new provisions set out in Section 1.1.4. of Circular CSSF 10/475 as well as in Sections 7, 8 and 9 of Circular CSSF 10/496.

Concerning table **B 1.4 / B 6.4 MKR IM**[5], the amendments affect certain components of the capital requirements for market risks calculated according to internal models. These amendments result from amendments set out in Section 10 of Circular CSSF 10/496.

Details of the amendments made in tables B 1.4 / B 6.4 CA-SRO and MKR IM are available on the CSSF website (http://www.cssf.lu) under section Legal reporting / Periodic reporting.

The other tables B 1.4 / B 6.4[6] remain unchanged.

2. XBRL taxonomy, technical document and instructions

In order to take into account the amendments made regarding the information to be reported, all credit institutions **shall** refer to the version 1.02 of the XBRL taxonomy of tables B 1.4 / B 6.4 drawn up by the CSSF **as of 31 December 2011**, otherwise the tables transmitted to the CSSF will be refused.

Given the amendments made in tables B 1.4 / B 6.4 CA-SRO and MKR IM, certain verification rules in relation to these tables were also adapted.

The technical document which includes the verification rules ("Schedule of conditions"), as well as the version 1.02 of the XBRL taxonomy, may be downloaded on the CSSF website (http://www.cssf.lu) under section Legal reporting / Periodic reporting.

An update of the instructions relating to tables B 1.4 / B 6.4 will be published during the second half-year of 2011.

[4] Summary table of the capital compositions and requirements
[5] Table relating to the calculation of capital requirements for market risks according to internal models
[6] Namely, tables B 1.4 / B 6.4 CR SA, CR IRB, CR EQU IRB, CR SEC SA, CR SEC IRB, CR TB SETT, MKR SA EQU, MKR SA TDI, MKR SA COM, MKR SA FX and OPR

3. Application date and future development

Tables B 1.4 / B 6.4 as amended by this circular are applicable as of **31 December 2011**.

As regards the reporting tables applicable as of **31 December 2012**, Article 74(2) of Directive 2006/48/EC, as amended, provides for the introduction of a **uniform reporting** format within the European Union as of 31 December 2012. In this context, the existing reporting tables B 1.4 and B 6.4 will be adapted during 2012 in order to reflect the efforts for the harmonisation[7] currently made by the authorities, members of the EBA, and the amendments provided for by the future regulation CRD IV. In sight of these major amendments, the CSSF limited the current amendments resulting from CRD II and CRD III to those presented above.

For further information concerning this circular, please contact Mr Pierrot Rasqué (tel.: 26 25 14 75; email: pierrot.rasque@cssf.lu).

Yours faithfully,

COMMISSION de SURVEILLANCE du SECTEUR FINANCIER

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[7] http://www.eba.europa.eu/Publications/Consultation-Papers/All-consultations/CP01-CP10/CP04-Revised-2.aspx