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## COVER NOTE

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**From:** Helmut Ettl, acting Chair of the European Banking Authority (EBA)  
**To:** John Berrigan, Director General of Directorate-General for Financial Stability, Financial Services and Capital Markets Union (FISMA)  
European Commission

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**Subject:** Banking Prudential: Submission of the Draft Implementing Technical standards on the supervisory reporting of Third Country Branches under the minimum harmonisation regime of Directive 2013/36/EU

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The **EBA submitted draft implementing technical standards (ITS/RTS) on supervisory reporting for third-country branches** to the Commission on **5 March 2026**.

The package sets out **standardised reporting templates, definitions, frequencies and IT specifications** for third-country branches and for information on their head undertakings, with a proportional approach for **Class 1 / Class 2** branches. It covers capital endowment, liquidity (LCR), escrow monitoring, largest exposures and funding, internal group transactions, and head-undertaking quantitative and qualitative reporting.

[The EBA sets out harmonised reporting standards to enhance oversight of third-country branches | European Banking Authority](#)

THE VICE-CHAIRPERSON

**EBA-2026-D-5463**

John Berrigan  
Director General  
Directorate-General for Financial Stability,  
Financial Services and Capital Markets Union (FISMA)  
European Commission  
Rue de Spa 2  
1049 Brussels  
Belgium

5 March 2026

**Submission of the Draft Implementing Technical standards on the supervisory reporting of Third Country Branches under the minimum harmonisation regime of Directive 2013/36/EU**

Dear Mr Berrigan,

In accordance with Article 48l(1) of Directive 2013/36/EU (the Capital Requirement Directive, 'CRD'), as amended by Regulation (EU) 2024/1619, the EBA is required to develop implementing technical standards specifying, for the purposes of Article 48k on third-country branches reporting:

- uniform formats and definitions;
- frequency;
- IT solutions.

It is my pleasure to submit to you today these draft implementing technical standards as endorsed by the EBA's Board of Supervisors. These standards were developed following the procedure described in Article 15 of Regulation (EU) No. 1093/2010 (EBA Regulation). As previously agreed, the draft implementing technical standards are attached in Legiswrite format.

In addition, the draft implementing technical standards will be published on the EBA's public website.

I look forward to the completion of the process of adoption of the standards.

Yours sincerely,

  
Helmut Ettl

- CC: Aurore Lalucq, Chair of the Committee on Economic and Monetary Affairs, European Parliament  
Monika Nogaj, Head of ECON Secretariat, European Parliament  
Makis Keravnos, ECOFIN Chair, Minister of Finance of the Republic of Cyprus, Presidency of the Council of the EU  
Tuomas Saarenheimo, Chair of Economic and Finance Committee, Council of the European Union  
Thérèse Blanchet, Secretary-General, Council of the European Union  
Ugo Bassi, Director Dir D, Banking, Insurance and Financial Crime, DG FISMA  
Almorò Rubin de Cervin, Head of Unit D1, Bank regulation and supervision, DG FISMA
- Encl: Draft Implementing Technical standards on the supervisory reporting of Third Country Branches under the minimum harmonisation regime of Directive 2013/36/EU



Brussels, **XXX**  
[...](2026) **XXX** draft

**COMMISSION IMPLEMENTING REGULATION (EU) .../...**

**of **XXX****

**laying down implementing technical standards for the application of Directive  
2013/36/EU of the European Parliament and of the Council with regard to third country  
branches reporting**

(Text with EEA relevance)

**EN**

**EN**

**COMMISSION IMPLEMENTING REGULATION (EU) .../...**

**of XXX**

**laying down implementing technical standards for the application of Directive 2013/36/EU of the European Parliament and of the Council with regard to third country branches reporting**

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC<sup>1</sup>, and in particular Article 48l(1), the fourth subparagraph thereof,

Whereas:

- (1) Directive 2024/1619 of the European Parliament and of the Council<sup>2</sup> amending Directive 2013/36/EU introduced a new regime, in Title VI, for the establishment, regulation and supervision of third country branches in the Union which sets out additional supervisory powers for competent authorities with regard to third-country branches. As part of this regime, and for the purpose of framing the use of the additional supervisory powers for third-country branches, specification of the information to be received by the competent authorities should include all information that is necessary for facilitating the effective supervision of compliance by third-country branches with applicable prudential and supervisory requirements.
- (2) According to Article 48l(1), second sub-paragraph of Directive 2013/36/EU, these reporting requirements are to be proportionate to the classification of third-country branches as either Class 1 or Class 2. Therefore, two sets of templates should be developed, one for each class, in accordance with an approach whereby Class 1 third-country branches are expected to report more detailed information than Class 2.
- (3) In order to harmonise the supervisory practices regarding third-country branches at the Union level and to allow for a comprehensive view of the core banking services provided by head undertakings into the Union upon reverse solicitation, it is necessary for this Regulation to also specify reporting remittance dates.
- (4) This Regulation is based on the draft implementing technical standards submitted to the Commission by the EBA.
- (5) The EBA has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits,

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<sup>1</sup>OJ L 176, 27.6.2013, p. 338–436

<sup>2</sup>Directive (EU) 2024/1619 of the European Parliament and of the Council of 31 May 2024 amending Directive 2013/36/EU as regards supervisory powers, sanctions, third-country branches, and environmental, social and governance risks (OJ L, 2024/1619, 19.6.2024, ELI: <http://data.europa.eu/eli/dir/2024/1619/oj>).

and requested the advice of the Banking Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council<sup>3</sup>

- (6) This Regulation should enter into force on the day following the date of its publication in the Official Journal of the European Union. Nevertheless, templates catering for the reporting requirements under Article 48k(1) that are dependent on underlying provisions in Articles 48h, 48e and 48f of Directive 2013/36/EU, will only become applicable on 11 January 2027. Moreover, this Regulation should provide third-country branches with sufficient time to prepare for reporting. Therefore, third-country branches should be required to comply with their reporting obligations from 31 March 2027.

HAS ADOPTED THIS REGULATION:

### *Article 1*

#### **Reporting reference dates**

1. Third-country branches shall submit the information referred to in this Regulation to competent authorities as this information stands on the following reporting reference dates:  
monthly reporting: on the last day of each month;  
quarterly reporting: 31 March, 30 June, 30 September and 31 December;  
semi-annual reporting: 30 June and 31 December;  
annual reporting: 31 December.
2. Third-country branches shall report the financial information on the third-country branch itself referred to in Annex I in accordance with the Regulation (EC) No 1606/2002 of the European Parliament and of the Council or the applicable generally accepted accounting principles of the Member State and referring to a certain period cumulatively from the first day of the accounting year to the reference date.
3. Where third-country branches are permitted by national laws to report their financial and regulatory information based on their accounting year-end, which deviates from the calendar year-end, reporting reference dates may be adjusted accordingly so that the reporting is also done every one, three, six or twelve months from their accounting year-end. The same applies for information on the head undertaking, provided that the relevant third-country jurisdiction permits the reporting of regulatory information using the fiscal year end as the reference date.

### *Article 2*

#### **Reporting remittance dates**

1. Third-country branches shall submit information referred to in Annex I to competent authorities by close of business on the following remittance dates:
  - (a) monthly reporting: 15th calendar day after the reporting reference date;
  - (b) quarterly reporting: 12 May, 11 August, 11 November and 11 February;
  - (c) semi-annual reporting: 11 August and 11 February;
  - (d) annual reporting: 11 February.

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<sup>3</sup>Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331, 15.12.2020, p. 12).

2. Third-country branches shall submit information referred to in Annex II to competent authorities by close of business on the following remittance dates:
  - (a) quarterly reporting: 11 June, 11 September, 11 December and 11 March;
  - (b) semi-annual reporting: 11 September and 11 March;
  - (c) annual reporting: 11 March.
3. If the remittance day is a public holiday in the Member State of the competent authority to which the report is to be provided, or a Saturday or a Sunday, data shall be submitted on the following working day.
4. Where third-country branches report their financial information or information on the head undertaking using adjusted reporting reference dates based on their accounting year-end as set out in Article 1(3), the remittance dates may also be adjusted accordingly so that the same remittance period from the adjusted reporting reference date is maintained.
5. Third-country branches may submit unaudited figures. Where audited figures deviate from submitted unaudited figures, the revised, audited figures shall be submitted without undue delay. Unaudited figures are figures that have not received an external auditor's opinion whereas audited figures are figures audited by an external auditor expressing an audit opinion.
6. Other corrections to the submitted reports shall also be submitted to the competent authorities without undue delay.

### *Article 3*

#### **Reporting on regulatory and financial information on third-country branches**

1. Third-country branches that meet the criteria set out in Article 48a(1) of Directive 2013/36/EU (Class 1) shall submit the templates with information on their own regulatory and financial information as specified in Annex I as follows:
  - (a) template 9.1 with a monthly frequency;
  - (b) templates 1.1, 2, 7.1 and 8.1 with a quarterly frequency;
  - (c) templates 3.1, 4.1, 5.1, 6.1 and 10 with a semi-annual frequency.
2. Third-country branches that do not meet the criteria set out in Article 48a(1) of Directive 2013/36/EU (Class 2) shall submit the templates with information on their own regulatory and financial information as set out in Annex I, as follows:
  - (a) template 9.2 with a monthly frequency;
  - (b) templates 1.2, 2, 7.2 and 8.2 with a quarterly frequency;
  - (c) templates 3.2, 4.2, 5.2, 6.2 and 10 with an annual frequency.
3. By way of derogation, template 10 shall be reported if required from the respective National Competent Authority.

#### *Article 4*

##### **Regulatory and financial information on the head undertaking**

1. Third-country branches that meet the criteria set out in Article 48a(1) of Directive 2013/36/EU (Class 1) shall submit the templates with information on the regulatory and financial information of their head undertaking as set out in Annex II, as follows:
  - (a) templates 1 and 2 with a quarterly frequency;
  - (b) templates 3, 4, 5, 6 and 7 with a semi-annual frequency.
2. Third-country branches that do not meet the criteria set out in Article 48a(1) of Directive 2013/36/EU (Class 2) shall submit the templates with information on the regulatory and financial information of their head undertaking as set out in Annex II, as follows:
  - (a) templates 1 and 2 with a quarterly frequency;
3. templates 3, 4, 5, 6 and 7 with an annual frequency.

#### *Article 5*

##### **IT solutions, reporting templates and instructions**

1. The EBA shall ensure that the IT solutions, including instructions, developed pursuant to Article 48l(1) of Directive 2013/36/EU comply with the uniform reporting formats laid down in this Regulation at all times and include all the data points and information listed in Annexes I and II to this Regulation.
2. The EBA shall make available on its website the IT solutions, including instructions referred to in paragraph 1. The EBA shall keep those IT solutions up-to-date and available in all official languages.

#### *Article 6*

##### **Data exchange formats and information accompanying submissions**

1. Third-country branches shall submit the information referred to in this Regulation in the data exchange formats and representations specified by the competent authorities, respect the data point definition of the data point model and the validation formulae referred to in the IT solutions made available on the EBA website, and comply with the following specifications:
  - (a) they shall not include information in the data submission that is not required or not applicable;
  - (b) they shall submit numerical values as follows:
    - (i) they shall report data points with the data type 'Monetary' using a minimum precision equivalent to ten thousands of units;
    - (ii) they shall express data points with the data type 'Percentage' as per unit with a minimum precision equivalent to four decimals;
    - (iii) they shall not use decimals when reporting data points with the data type 'Integer' and shall use a precision equivalent to units;
  - (c) they shall identify institutions and insurance undertakings solely by their Legal Entity Identifier (LEI);
  - (d) they shall identify entities and counterparties other than institutions and insurance undertakings by their LEI, where available. When not available, they shall be identified by their National Code.

2. Third-country branches shall, together with the submitted information, submit the following information:
- (a) reporting reference date and reference period;
  - (b) reporting currency;
  - (c) accounting standard;
  - (d) Legal Entity Identifier (LEI) of the reporting TCB, where available. When not available, their National Code;

*Article 7*

**Entry into force and application**

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 28 March 2027.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

*For the Commission*  
*The President*  
[...]