

031						2017 (80% to 100%)	Y		https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=200086988&FassungVom=2018-01-01				
032	Article 468(2) 2nd subparagraph	Competent Authorities	Credit Institutions and Investment firms	Transitional treatment of unrealised gains measured at fair value	Competent authorities may permit institutions to include in the calculation of their Common Equity Tier 1 capital 100% of their unrealised gains at fair value where under Article 467 institutions are required to include their unrealised losses measured at fair value in the calculation of Common Equity Tier 1 capital.	N/A	N						
033	Article 468(3)	Competent Authorities	Credit Institutions and Investment firms	Transitional treatment of unrealised gains measured at fair value	Competent authorities shall determine and publish the applicable percentage of unrealised gains in the ranges specified in points (a) to (c) of paragraph 2 of Article 468 that is removed from Common Equity Tier 1 capital.	2015 (60% to 100%)	Y	Article 2(2) CRR-BV was in effect until 2017. Article 2(2) CRR-BV stated: For the purposes of Article 468(1) of the Regulation (EU) No 575/2013 the applicable percentage shall be: 1. 60% for the 2015 calendar year; 2. 40% for the 2016 calendar year; 3. 20% for the 2017 calendar year.	No longer in force. For a previous version of the CRR-BV see https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=200086988&FassungVom=2018-01-01	N	The English version is not available online anymore.		
034						2016 (40% to 100%)	Y						
035						2017 (20% to 100%)	Y						
036	Article 471(1)	Competent Authorities	Credit Institutions and Investment firms	Exemption from deduction of equity holding in insurance companies from CET1 items	By way of derogation from Article 49(1), during the period from 1 January 2014 to 31 December 2022, competent authorities may permit institutions to not deduct equity holdings in insurance undertakings, reinsurance undertakings and insurance holding companies where the conditions set out in paragraph 1 of Article 471 are met.	N/A	N						
037	Article 473(1)	Competent Authorities	Credit Institutions and Investment firms	Introduction of amendments to IAS 19	By way of derogation from Article 481 during the period from 1 January 2014 until 31 December 2018, competent authorities may permit institutions that prepare their accounts in conformity with the international accounting standards adopted in accordance with the procedure laid down in Article 6(2) of Regulation (EC) No 1606/2002 to add to their Common Equity Tier 1 capital the applicable amount in accordance with paragraph 2 or 3 of Article 473, as applicable, multiplied by the factor applied in accordance with paragraph 4 of Article 473.	N/A	N						
038	Article 478(2)		Credit Institutions and Investment firms	Deduction from Common Equity Tier 1 items for deferred tax assets that existed prior to 1 January 2014	Applicable percentage if the alternative applies (percentage in the ranges specified in paragraph 2 of Article 478)	2014 (0% to 100%)	Y	Article 3(2) CRR-BV was in effect until 2017. The percentage stated in point (c) of Article 469(1) of Regulation (EU) No 575/2013 shall be determined with regard to the items pursuant to point (c) Article 36(1) of Regulation (EU) No 575/2013, which existed prior to 1 January 2014, as 0% for the 2014 calendar year. Article 4(2) CRR-BV (in effect until 2017): The percentage stated in point (c) of Article 469(1) of Regulation (EU) No 575/2013 shall be determined with regard to the items pursuant to point (c) of Article 36(1) of Regulation (EU) No 575/2013, which existed prior to 1 January 2014, as 10% for the 2015 calendar year. Article 5(2) CRR-BV (in effect until 2017): The percentage stated in point (c) of Article 469(1) of Regulation (EU) No 575/2013 shall be determined with regard to the items pursuant to point (c) of Article 36(1) of Regulation (EU) No 575/2013, which existed prior to 1 January 2014, as 20% for the 2016 calendar year. Article 6(2) CRR-BV (in effect until 2017): The percentage stated in point (c) of Article 469(1) of Regulation (EU) No 575/2013 shall be determined with regard to the items pursuant to point (c) of Article 36(1) of Regulation (EU) No 575/2013, which existed prior to 1 January 2014, as 30% for the 2017 calendar year. Article 7(1) CRR-BV: The percentage stated in point (c) of Article 469(1) of Regulation (EU) No 575/2013 on prudential requirements for credit institutions and investment firms, OJ L 176, 27.06.2013 p. 1, most recently amended by Regulation (EU) 2016/1014, OJ L 171, 29.06.2016, p. 153, in the version of the corrigendum published in OJ L 20, 25.01.2017, p. 3, shall be determined with regard to the items pursuant to point (c) of Article 36(1) of Regulation (EU) No 575/2013, that existed prior to 1 January 2014 as 80% for the 2018 calendar year. Article 7(2) CRR-BV: The percentage stated in point (c) of Article 469(1) of Regulation (EU) No 575/2013 shall be determined with regard to the items pursuant to point (c) of Article 36(1) of Regulation (EU) No 575/2013, which existed prior to 1 January 2014, as 100% from the 2019 calendar year.	No longer in force. For a previous version of the CRR-BV see https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=200086988&FassungVom=2018-01-01	N	The English version is not available online anymore.		
039						2015 (10% to 100%)	Y						
040						2016 (20% to 100%)	Y						
041						2017 (30% to 100%)	Y						
042						2018 (40% to 100%)	Y					Article 7(1) CRR-BV	Y
043						2019 (50% to 100%)	Y					Article 7(2) CRR-BV	Y
044						2020 (60% to 100%)	Y						
045						2021 (70% to 100%)	Y						
046						2022 (80% to 100%)	Y						
047						2023 (90% to 100%)	Y						
048	Article 478(3)(a)		Credit Institutions and Investment firms	Transitional deductions from Common Equity Tier 1, Additional Tier 1 and Tier 2 items	Competent authorities shall determine and publish an applicable percentage in the ranges specified in paragraphs 1 and 2 of Article 478 for (a) the individual deductions required pursuant to points (a) to (h) of Article 36(1), excluding deferred tax assets that rely on future profitability and arise from temporary differences;	2014 (20% to 100%)	N/A						
049						2015 (40% to 100%)	N/A						
050						2016 (60% to 100%)	N/A						
051						2017 (80% to 100%)	N/A						
052						Article 478(3)(b)						Credit Institutions and Investment firms	Transitional deductions from Common Equity Tier 1, Additional Tier 1 and Tier 2 items
053	2015 (40% to 100%)	N/A											
054	2016 (60% to 100%)	N/A											
055	2017 (80% to 100%)	N/A											
056	Article 478(3)(c)		Credit Institutions and Investment firms	Transitional deductions from Common Equity Tier 1, Additional Tier 1 and Tier 2 items	Competent authorities shall determine and publish an applicable percentage in the ranges specified in paragraphs 1 and 2 of Article 478 for (c) each deduction required pursuant to points (b) to (d) of Article 48;	2014 (20% to 100%)	N/A						
057						2015 (40% to 100%)	N/A						
058						2016 (60% to 100%)	N/A						
059						2017 (80% to 100%)	N/A						
060	Article 478(3)(d)		Credit Institutions and Investment firms	Transitional deductions from Common Equity Tier 1, Additional Tier 1 and Tier 2 items	Competent authorities shall determine and publish an applicable percentage in the ranges specified in paragraphs 1 and 2 of Article 478 for (d) each deduction required pursuant to points (b) to (d) of Article 66.	2014 (20% to 100%)	Y	Article 15 CRR-BV was in effect until 2017; For the purposes of point (a) of Article 476 of the Regulation (EU) No 575/2013 the applicable percentage is determined as follows for the 2014 calendar year: 1. 100% with regard to items pursuant to point (a) of Article 66 of Regulation (EU) No 575/2013; 2. 20% with regard to items pursuant to points (b), (c) and (d) of Article 66 of Regulation (EU) No 575/2013, provided that they are direct holdings; 3. 100% with regard to items pursuant to points (b), (c) and (d) of Article 66 of Regulation (EU) No 575/2013, provided that they are not direct holdings. Article 16 CRR-BV was in effect until 2017; For the purposes of point (a) of Article 476 of Council Regulation (EU) No 575/2013 the percentage for the period between 1 January 2015 and 31 December 2017 with regard to all items listed in Article 66 of Council Regulation (EU) No 575/2013 shall be fixed at 100%.	No longer in force. For a previous version of the CRR-BV see https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=200086988&FassungVom=2018-01-01	N	The English version is not available online anymore.		
061						2015 (40% to 100%)	Y						
062						2016 (60% to 100%)	Y						
063						2017 (80% to 100%)	Y						
064	Article 479(4)		Credit Institutions and Investment firms	Transitional recognition in consolidated Common Equity Tier 1 capital of instruments and items that do not qualify as minority interests	Competent authorities shall determine and publish the applicable percentage in the ranges specified in paragraph 3 of Article 479.	2014 (0% to 80%)	Y	Article 17 CRR-BV was in effect until 2017; Article 17 CRR-BV stated: For the purposes of Article 479(2) of Regulation (EU) No 575/2013 the applicable percentage shall be: 1. 80% for the 2014 calendar year; 2. 60% for the 2015 calendar year; 3. 40% for the 2016 calendar year; 4. 20% for the 2017 calendar year.	No longer in force. For a previous version of the CRR-BV see https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=200086988&FassungVom=2018-01-01	N	The English version is not available online anymore.		
065						2015 (0% to 60%)	Y						
066						2016 (0% to 40%)	Y						
067						2017 (0% to 20%)	Y						
068	Article 480(3)		Credit Institutions and Investment firms	Transitional recognition of minority interests and qualifying Additional Tier 1 and Tier 2 capital	Competent authorities shall determine and publish the value of the applicable factor in the ranges specified in paragraph 2 of Article 480.	2014 (0.2 to 1.0)	Y	Article 18 CRR-BV was in effect until 2017; Article 18 CRR-BV stated: For the purposes of Article 480(1) of Regulation (EU) No 575/2013 the applicable factor shall be: 1. 0.2 for the 2014 calendar year; 2. 0.4 for the 2015 calendar year; 3. 0.6 for the 2016 calendar year; 4. 0.8 for the 2017 calendar year.	No longer in force. For a previous version of the CRR-BV see https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=200086988&FassungVom=2018-01-01	N	The English version is not available online anymore.		
069						2015 (0.4 to 1.0)	Y						
070						2016 (0.6 to 1.0)	Y						
071						2017 (0.8 to 1.0)	Y						
072	Article 481(1)		Credit Institutions and Investment firms		Applicable percentage if a single percentage applies (percentage in the ranges specified in paragraph 3 of Article 481)	2014 (0% to 80%)	Y	Article 19 CRR-BV was in effect until 2017. Article 19 CRR-BV stated: For the purposes of Article 481(1) of Regulation (EU) No 575/2013 the	No longer in force. For a previous version of the CRR-	N	The English version is not available online anymore.		

073						2015 (0% to 60%)	Y	applicable percentage shall be	BV see https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=200086988&FassungVom=2018-01-01		
074						2016 (0% to 40%)	Y	1. 80% for the 2014 calendar year; 2. 60% for the 2015 calendar year; 3. 40% for the 2016 calendar year; 4. 20% for the 2017 calendar year.			
075						2017 (0% to 20%)	Y				
076		Article 481(5)		Additional transitional filters and deductions	For each filter or deduction referred to in paragraphs 1 and 2 of Article 481, competent authorities shall determine and publish the applicable percentages in the ranges specified in paragraphs 3 and 4 of that Article	2014 (0% to 80%)	Y	Article 19 CRR-BV was in effect until 2017; Article 19 CRR-BV stated: For the purposes of Article 481(1) of Regulation (EU) No 575/2013 the applicable percentage shall be	No longer in force. For a previous version of the CRR-BV see https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=200086988&FassungVom=2018-01-01	N	The English version is not available online anymore.
077						2015 (0% to 60%)	Y	1. 80% for the 2014 calendar year; 2. 60% for the 2015 calendar year; 3. 40% for the 2016 calendar year; 4. 20% for the 2017 calendar year.			
078						2016 (0% to 40%)	Y				
079						2017 (0% to 20%)	Y				
080		Article 486(6)	Credit Institutions and Investment firms	Limits for grandfathering of items within Common Equity Tier 1, Additional Tier 1 and Tier 2 items	Applicable percentage for determining the limits for grandfathering of items within Common Equity Tier 1 items pursuant to paragraph 2 of Article 486 (percentage in the ranges specified in paragraph 5 of that Article)	2014 (60% to 80%)	Y	Article 20 CRR-BV : For the purposes of Article 486 of the Regulation (EU) No 575/2013 the applicable percentage shall be	Article 20 CRR-BV	Y	English version of the CRR-BV: https://www.fma.gv.at/en/national/supervisory-laws/
081						2015 (40% to 70%)	Y	1. 80% for the 2014 calendar year; 2. 70% for the 2015 calendar year; 3. 60% for the 2016 calendar year; 4. 50% for the 2017 calendar year; 5. 40% for the 2018 calendar year; 6. 30% for the 2019 calendar year; 7. 20% for the 2020 calendar year; 8. 10% for the 2021 calendar year.			
082						2016 (20% to 60%)	Y				
083						2017 (0% to 50%)	Y				
084						2018 (0% to 40%)	Y				
085						2019 (0% to 30%)	Y				
086						2020 (0% to 20%)	Y				
087						2021 (0% to 10%)	Y				
088						2014 (60% to 80%)	Y	Article 20 CRR-BV : For the purposes of Article 486 of the Regulation (EU) No 575/2013 the applicable percentage shall be	Article 20 CRR-BV	Y	English version of the CRR-BV: https://www.fma.gv.at/en/national/supervisory-laws/
089					Applicable percentage for determining the limits for grandfathering of items within Additional Tier 1 items pursuant to paragraph 3 of Article 486 (percentage in the ranges specified in paragraph 5 of that Article)	2015 (40% to 70%)	Y	1. 80% for the 2014 calendar year; 2. 70% for the 2015 calendar year; 3. 60% for the 2016 calendar year; 4. 50% for the 2017 calendar year; 5. 40% for the 2018 calendar year; 6. 30% for the 2019 calendar year; 7. 20% for the 2020 calendar year; 8. 10% for the 2021 calendar year.			
090						2016 (20% to 60%)	Y				
091						2017 (0% to 50%)	Y				
092						2018 (0% to 40%)	Y				
093						2019 (0% to 30%)	Y				
094						2020 (0% to 20%)	Y				
095						2021 (0% to 10%)	Y				
096						2014 (60% to 80%)	Y	Article 20 CRR-BV : For the purposes of Article 486 of the Regulation (EU) No 575/2013 the applicable percentage shall be	Article 20 CRR-BV	Y	English version of the CRR-BV: https://www.fma.gv.at/en/national/supervisory-laws/
097					Applicable percentage for determining the limits for grandfathering of items within Tier 2 items pursuant to para. 4 of Article 486 (percentage in the ranges specified in para. 5 of that Article)	2015 (40% to 70%)	Y	1. 80% for the 2014 calendar year; 2. 70% for the 2015 calendar year; 3. 60% for the 2016 calendar year; 4. 50% for the 2017 calendar year; 5. 40% for the 2018 calendar year; 6. 30% for the 2019 calendar year; 7. 20% for the 2020 calendar year; 8. 10% for the 2021 calendar year.			
098						2016 (20% to 60%)	Y				
099						2017 (0% to 50%)	Y				
100						2018 (0% to 40%)	Y				
101						2019 (0% to 30%)	Y				
102						2020 (0% to 20%)	Y				
103						2021 (0% to 10%)	Y				
104		Article 495(1)	Credit Institutions and Investment firms	Transitional treatment of equity exposures under the IRB approach	By way of derogation from Chapter 3 of Part Three, until 31 December 2017, the competent authorities may exempt from the IRB treatment certain categories of equity exposures held by institutions and EU subsidiaries of institutions in that Member State as at 31 December 2007.			Article 24 CRR-BV : Until 31 December 2017 credit institutions or groups of credit institutions applying the Internal Ratings Based approach (IRB approach) pursuant to Articles 142 to 191 of Regulation (EU) No 575/2013 most recently amended in Regulation (EU) 2017/2401, OJ L 347, 28 December 2017, p. 1, may identify the assessment basis for the credit risk for those participation items, which it held on 31 December 2007 in accordance with the standardised approach for credit risk pursuant to Articles 111 to 141 of Regulation (EU) No 575/2013. This position is measured on the basis of the number of shares held as of 31 December 2007 and any additional indirect increase resulting from this ownership, as long as this does not increase the level of the participation held in this entity. Participation items are excluded provided that 1. the level of the participation in a specific company has increased as a result of having acquired shares or 2. these items were held on 31 December 2007, but were however sold thereafter and subsequently repurchased.	Article 24 CRR-BV	Y	English version of the CRR-BV: https://www.fma.gv.at/en/national/supervisory-laws/
								please see "National text"			
105		Article 496(1)	Credit Institutions and Investment firms	Transitional provision on the calculation of own fund requirements for exposures in the form of covered bonds	Until 31 December 2017, competent authorities may waive in full or in part the 10% limit for senior units issued by French Fonds Communs de Créances or by securitisation entities which are equivalent to French Fonds Communs de Créances laid down in points (d) and (f) of Article 129(1), provided that conditions specified in points (a) and (b) of Article 496(1) are fulfilled.	N/A	N/A				