

Part 2
Transitional options and discretions set out in Directive 2013/36/EU and Regulation (EU) No 575/2013

	Directive 2013/36/EU	Regulation (EU) No 575/2013	Addressee	Denomination	Description of the option or discretion	Year(s) of application and the value in % (if applicable)	Exercised (Y/N/NA)	National text	References	Available in EN (Y/N)	Details / Comments
010	Date of the last update of information in this template										
						(13/06/2025)					
011	Article 160(6)		Member States	Transitional provisions for capital buffers	Member States may impose a shorter transitional period for capital buffers than that specified in paragraphs 1 to 4 of Article 160. Such a shorter transitional period may be recognised by other Member States.		N				
012		Article 493(3), point (a)	Member States	Exemptions or partial exemptions to large exposures limits	Competent authorities may fully or partially exempt covered bonds falling within the terms of Article 129(1), (3) and (6).	up until end 2028 (0%)	Y	Article 103q No 4 point (a) subpoint (aa) BWG: a) By being given a weighting of zero: [...] aa) covered bonds pursuant to Article 129(1), (3) and (6) of Regulation (EU) No 575/2013;	Article 103q No 4 point (a) subpoint (aa) BWG	Y	full exemption (100% exempted)
013		Article 493(3), point (b)	Member States	Exemptions or partial exemptions to large exposures limits	Competent authorities may fully or partially exempt asset items constituting claims on regional governments or local authorities of Member States.	up until end 2028 (0%)	Y	Article 103q No 4 point (a) subpoint (jj) BWG: a) By being given a weighting of zero: [...] (jj) asset items constituting claims on regional governments or local authorities of Member States where those claims would be assigned a 20% risk weight under Part Three, Title II, Chapter 2 of Regulation (EU) No 575/2013 and other exposures to or guaranteed by those regional governments or local authorities, which would be assigned a 20% risk weight under Part Three, Title II, Chapter 2 of Regulation (EU) No 575/2013;	Article 103q No 4 point (a) subpoint (jj) BWG	Y	full exemption (100% exempted)
014		Article 493(3), point (c)	Member States	Exemptions or partial exemptions to large exposures limits	Competent authorities may fully or partially exempt exposures incurred by an institution to its parent undertaking, to other subsidiaries of that parent undertaking or to its own subsidiaries and qualifying holdings.	up until end 2028 (0%)	Y	Article 103q No 4 point (a) subpoint (bb) BWG: a) By being given a weighting of zero: [...] (bb) asset items constituting claims on and other exposures, including participations or other kinds of holdings, to the EEA parent undertaking pursuant to point (15) of Article 4(1) of Regulation (EU) No 575/2013, to other subsidiaries pursuant to point (16) of Article 4(1) of Regulation (EU) No 575/2013 of that parent undertaking or to its own subsidiaries and qualifying holdings, insofar as those undertakings are covered by the supervision on a consolidated basis to which the institution itself is subject in accordance with Regulation (EU) No 575/2013 or Article 6 para. 1 FKG;	Article 103q No 4 point (a) subpoint (bb) BWG	Y	full exemption (100% exempted), but scope with regard to parent undertakings limited to EEA (i.e. exposures to third country parent entities are not exempted from LE limits)
015		Article 493(3), point (d)	Member States	Exemptions or partial exemptions to large exposures limits	Competent authorities may fully or partially exempt exposures to regional or central credit institutions with which the credit institution is associated in a network and which are responsible for cash-clearing operations within the network.	up until end 2028 (0%)	Y	Article 103q No 4 point (a) subpoint (cc) BWG: a) By being given a weighting of zero: [...] (cc) asset items constituting claims on and other exposures, including participations or other kinds of holdings, to central institutions with which the credit institution is associated in a network in accordance with legal or statutory provisions and which are responsible, under those provisions, for cash-clearing operations within the network;	Article 103q No 4 point (a) subpoint (cc) BWG	Y	full exemption (100% exempted)
016		Article 493(3), point (e)	Member States	Exemptions or partial exemptions to large exposures limits	Competent authorities may fully or partially exempt exposures to credit institutions incurred by credit institutions, one of which operates on a non-competitive basis and provides or guarantees loans under legislative programmes or its statutes, to promote specified sectors of the economy under some form of government oversight and restrictions on the use of the loans, provided that the respective exposures arise from such loans that are passed on to the beneficiaries via credit institutions or from the guarantees of these loans.	up until end 2028 (0%)	Y	Article 103q No 4 point (a) subpoint (dd) BWG: a) By being given a weighting of zero: [...] (dd) assets constituting claims on and other exposures to credit institutions, if the institution operates on a non-competitive basis and provides or guarantees loans under legislative programmes or its articles of association in order to promote specified sectors of the economy under some form of government oversight and with restrictions on the use of the loans, provided that the respective exposures arise from such loans that are passed on to the beneficiaries via credit institutions or from the guarantees of these loans; guarantees in this case shall also encompass the credit derivatives recognised in accordance with Part Three, Title II, Chapter 4 of Regulation (EU) No 575/2013, with the exception of Credit Linked Notes (CLN);	Article 103q No 4 point (a) subpoint (dd) BWG	Y	full exemption (100% exempted)

017		Article 493(3), point (f)	Member States	Exemptions or partial exemptions to large exposures limits	Competent authorities may fully or partially exempt exposures to institutions, provided that those exposures do not constitute such institutions' own funds, do not last longer than the following business day and are not denominated in a major trading currency.	up until end 2028 (0%)	Y	Article 103q No 4 point (a) subpoint (ee) BWG: a) By being given a weighting of zero: [...] (ee) asset items constituting claims on and other exposures to institutions, provided that those exposures do not constitute such institutions' own funds pursuant to Part Two of Regulation (EU) No 575/2013, they do not last longer than the following business day and are not denominated in a major trading currency;	Article 103q No 4 point (a) subpoint (ee) BWG	Y	full exemption (100% exempted)
018		Article 493(3), point (g)	Member States	Exemptions or partial exemptions to large exposures limits	Competent authorities may fully or partially exempt exposures to central banks in the form of required minimum reserves held at those central banks which are denominated in their national currencies.	up until end 2028 (20%)	Y	Article 103q No 4 point (b) subpoint (bb) BWG: b) By being given a weighting of 20%: [...] (bb) asset items constituting claims on central banks in the form of required minimum reserves held at those central banks which are denominated in their national currencies and provided that they are not excluded pursuant to Article 400(1)(a) of Regulation (EU) No 575/2013 from the application of Article 395(1) of Regulation (EU) No 575/2013;	Article 103q No 4 point (b) subpoint (bb) BWG	Y	partial exemption (80% exempted)
019		Article 493(3), point (h)	Member States	Exemptions or partial exemptions to large exposures limits	Competent authorities may fully or partially exempt exposures to central governments in the form of statutory liquidity requirements held in government securities which are denominated and funded in their national currencies provided that, at the discretion of the competent authority, the credit assessment of those central governments assigned by a nominated External Credit Assessment Institution is investment grade.	up until end 2028 (0%)	Y	Article 103q No 4 point (a) subpoint (ff) BWG: a) By being given a weighting of zero: [...] (ff) asset items constituting claims on central governments in the form of statutory liquidity requirements held in government securities which are denominated and funded in their national currencies provided that the credit assessment of those central governments assigned by a nominated ECAI pursuant to point (98) of Article 4(1) of Regulation (EU) No 575/2013 is investment grade;	Article 103q No 4 point (a) subpoint (ff) BWG	Y	full exemption (100% exempted)
020		Article 493(3), point (i)	Member States	Exemptions or partial exemptions to large exposures limits	Competent authorities may fully or partially exempt 50% of medium/low risk off-balance sheet documentary credits and of medium/low risk off-balance sheet undrawn credit facilities referred to in Annex I and subject to the competent authorities' agreement, 80% of guarantees other than loan guarantees which have a legal or regulatory basis and are given for their members by mutual guarantee schemes possessing the status of credit institutions.	up until end 2028 (50% / 20%)	Y	Article 103q No. 4 point BWG: (b) By being given a weighting of 20%: [...] (cc) guarantees other than loan guarantees which have a legal or regulatory basis and are provided for their members by mutual guarantee schemes possessing the status of credit institutions; guarantees in this case shall also encompass the credit derivatives recognised in accordance with Part Three, Title II, Chapter 4 of Regulation (EU) No 575/2013, with the exception of Credit Linked Notes (CLN). (c) The following exposures shall be partly excluded from application of Article 395(1) of Regulation (EU) No 575/2013 by being given a weighting of 50%: (aa) medium/low risk off-balance sheet documentary credits in which underlying shipment acts as collateral; and (bb) medium/low risk off-balance sheet undrawn credit facilities referred to in point 3(b)(i) of Annex I of Regulation (EU) No 575/2013.	Article 103q No. 4 points (b) subpoint (cc) and point (c)	Y	partial exemption (50% exempted in case of medium/low risk off-balance sheet facilities; 80% exempted in case of guarantees)
021		Article 493(3), point (j)	Member States	Exemptions or partial exemptions to large exposures limits	Competent authorities may fully or partially exempt legally required guarantees used when a mortgage loan financed by issuing mortgage bonds is paid to the mortgage borrower before the final registration of the mortgage in the land register, provided that the guarantee is not used as reducing the risk in calculating the risk-weighted exposure amounts.	up until end 2028 (0%)	Y	Article 103q No 4 point (a) subpoint (gg) BWG: a) By being given a weighting of zero: legally required guarantees used when a mortgage loan financed by issuing mortgage bonds is paid to the mortgage borrower before the final registration of the mortgage in the land register, provided that the guarantee is not used to reduce the risk in calculating the risk-weighted exposure amounts; guarantees in this case shall also encompass the credit derivatives recognised in accordance with Part Three, Title II, Chapter 4 of Regulation (EU) No 575/2013, with the exception of Credit Linked Notes (CLN);	Article 103q No 4 point (a) subpoint (gg) BWG	Y	full exemption (100% exempted)
022		Article 493(3), point (k)	Member States	Exemptions or partial exemptions to large exposures limits	Competent authorities may fully or partially exempt assets items constituting claims on and other exposures to recognised exchanges.	up until end 2028 (0%)	Y	Article 103q No 4 point (a) subpoint (hh) BWG: a) By being given a weighting of zero: [...] (hh) asset items constituting claims on and other exposures to recognised exchanges;	Article 103q No 4 point (a) subpoint (hh) BWG	Y	full exemption (100% exempted)

023		Article 412(5)	Member States	Liquidity coverage requirement	Member States may maintain or introduce national provisions in the area of liquidity requirements before binding minimum standards for liquidity coverage requirements are specified and fully introduced in the Union in accordance with Article 460.	2014	Y	Article 25 BWG: (1) Ungeachtet der Verpflichtungen gemäß § 39 Abs. 3 und gemäß einer Verordnung der FMA gemäß § 39 Abs. 4 Z 7 haben Kreditinstitute als Mindestanforderung flüssige Mittel ersten und zweiten Grades gemäß den Abs. 2 bis 11 zu halten. Soweit dieses Bundesgesetz nichts anderes regelt, sind den angegebenen Laufzeiten die Restlaufzeiten zu Grunde zu legen. Bei der Ermittlung der Restlaufzeiten kann bei denjenigen Kategorien von Forderungen und Verbindlichkeiten, bei denen abweichende tatsächliche materielle Laufzeiten vorliegen, die zu erwartende Verweildauer herangezogen werden, wenn deren Berechnung nach anerkannten Regeln der Statistik erfolgt. (2) Für die Bemessung der flüssigen Mittel ersten Grades sind folgende Euro-Verpflichtungen maßgebend: [...]	Article 25 BWG	N	The discretion is no longer relevant. The national liquidity requirement (former § 25 BWG) was maintained for one year (until end 2014).
024		Article 412(5)	Member States or Competent Authorities	Liquidity coverage requirement	Member states or competent authorities may require domestically authorised institutions, or a subset of those institutions to maintain a higher liquidity coverage requirement up to 100% until the binding minimum standard is fully introduced at a rate of		N				
025		Article 413(4)	Member States	Stable funding requirement	Member States may maintain or introduce national provisions in the area of stable funding requirements before binding minimum standards for net stable funding requirements set out in Article 413(1) become		N				
036		Article 471(1)	Competent Authorities	Exemption from deduction of equity holding in insurance companies from CET1 items	By way of derogation from Article 49(1), during the period from 31 December 2018 to 31 December 2024, institutions may choose not to 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.		NA				This discretion is at the disposal of institutions.
037		Article 473(1)	Competent Authorities	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		N				
038		Article 478(2)	Competent Authorities	Deduction from Common Equity Tier 1 items for deferred tax assets that existed prior to 1 January 2014	Common Equity Tier 1 capital the applicable amount in Applicable percentage if the alternative applies (percentage in the ranges specified in paragraph 2 of Article 478)	2014 (100%)	N				
039	2015 (100%)					N					
040	2016 (100%)					N					
041	2017 (100%)					N					
042	2018 (100%)					N					
043	2019 (100%)					N					
044	2020 (100%)					N					
045	2021 (100%)					N					
046	2022 (100%)					N					
047	2023 (100%)	N									
048		Article 478(3), point (a)	Competent Authorities	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; ⁽⁴⁾	2014 (20%)	Y	Für die Zwecke des Art. 469 Abs. 1 lit. a der Verordnung (EU) Nr. 575/2013 wird der Prozentsatz für das Kalenderjahr 2014 wie folgt festgesetzt: 1. 20 vH hinsichtlich der Posten gemäß Art. 36 Abs. 1 lit. a, b, d und e der Verordnung (EU) Nr. 575/2013;	Article 3 Abs 1 Z 1 CRR-BV	N	
049	2015 (40%)					Y	Der in Art. 469 Abs. 1 lit. a der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz wird für das Kalenderjahr 2015 wie folgt festgesetzt: 1. 40 vH hinsichtlich der Posten gemäß Art. 36 Abs. 1 lit. a, b, d und e der Verordnung (EU) Nr. 575/2013;	Article 4 Abs 1 Z 1 CRR-BV	N		
050	2016 (60%)					Y	Der in Art. 469 Abs. 1 lit. a der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz wird für das Kalenderjahr 2016 wie folgt festgesetzt: 1. 60 vH hinsichtlich der Posten gemäß Art. 36 Abs. 1 lit. a, b, d und e der Verordnung (EU) Nr. 575/2013;	Article 5 Abs 1 Z 1 CRR-BV	N		
051	2017 (80%)					Y	Der in Art. 469 Abs. 1 lit. a der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz wird für das Kalenderjahr 2017 wie folgt festgesetzt: 1. 80 vH hinsichtlich der Posten gemäß Art. 36 Abs. 1 lit. a, b, d und e der Verordnung (EU) Nr. 575/2013;	Article 6 Abs 1 Z 1 CRR-BV	N		

052		Article 478(3), point (b)	Competent Authorities	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 (b) the aggregate amount of deferred tax assets that rely on future profitability and arise from temporary differences and the items referred to in point (i) of Article 36(1) that is required to be deducted pursuant to Article 48; ⁽⁴⁾	2014 (50%)	Y	Der in Art. 469 Abs. 1 lit. c der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz wird für das Kalenderjahr 2014 hinsichtlich der Posten gemäß Art. 36 Abs. 1 lit. i der Verordnung (EU) Nr. 575/2013 mit 100 vH festgesetzt, sofern es sich hierbei nicht um direkte Beteiligungen handelt. Für direkte Beteiligungen gemäß Art. 36 Abs. 1 lit. i der Verordnung (EU) Nr. 575/2013 wird der in Art. 469 Abs. 1 lit. c der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz mit 50 vH	Article 3 Abs 3 CRR-BV	N	Value is for direct holdings. Indirect holdings value is 100.
053						2015 (50%)	Y	Der in Art. 469 Abs. 1 lit. c der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz wird für das Kalenderjahr 2015 hinsichtlich der Posten gemäß Art. 36 Abs. 1 lit. i der Verordnung (EU) Nr. 575/2013 mit 100 vH festgesetzt, sofern es sich hierbei nicht um direkte Beteiligungen handelt. Für direkte Beteiligungen gemäß Art. 36 Abs. 1 lit. i der Verordnung (EU) Nr. 575/2013 wird der in Art. 469 Abs. 1 lit. c der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz mit 50 vH	Article 4 Abs 3 CRR-BV	N	Value is for direct holdings. Indirect holdings value is 100.
054						2016 (60%)	Y	Der in Art. 469 Abs. 1 lit. c der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz wird für das Kalenderjahr 2016 hinsichtlich der Posten gemäß Art. 36 Abs. 1 lit. i der Verordnung (EU) Nr. 575/2013 mit 100 vH festgesetzt, sofern es sich hierbei nicht um direkte Beteiligungen handelt. Für direkte Beteiligungen gemäß Art. 36 Abs. 1 lit. i der Verordnung (EU) Nr. 575/2013 wird der in Art. 469 Abs. 1 lit. c der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz mit 60 vH	Article 5 Abs 3 CRR-BV	N	Value is for direct holdings. Indirect holdings value is 100.
055						2017 (80%)	Y	Der in Art. 469 Abs. 1 lit. c der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz wird für das Kalenderjahr 2017 hinsichtlich der Posten gemäß Art. 36 Abs. 1 lit. i der Verordnung (EU) Nr. 575/2013 mit 100 vH festgesetzt, sofern es sich hierbei nicht um direkte Beteiligungen handelt. Für direkte Beteiligungen gemäß Art. 36 Abs. 1 lit. i der Verordnung (EU) Nr. 575/2013 wird der in Art. 469 Abs. 1 lit. c der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz mit 80 vH festgesetzt. Der in Artikel 469, Absatz eins, Litera c, der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz wird für das Kalenderjahr 2017 hinsichtlich der Posten gemäß Artikel 36, Absatz eins, Litera i, der Verordnung (EU) Nr. 575/2013 mit 100 vH festgesetzt, sofern es sich hierbei nicht um direkte Beteiligungen handelt. Für direkte Beteiligungen gemäß Artikel 36, Absatz eins, Litera i, der Verordnung (EU) Nr. 575/2013 wird der in Artikel 469, Absatz eins, Litera c, der Verordnung (EU) Nr. 575/2013 genannte Prozentsatz mit 80 vH	Article 6 Abs 3 CRR-BV	N	Value is for direct holdings. Indirect holdings value is 100.
056		Article 478(3), point (c)	Competent Authorities	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 56; ⁽⁴⁾	2014 (20%)	Y	§ 13. Für die Zwecke des Art. 474 lit. a der Verordnung (EU) Nr. 575/2013 wird der Prozentsatz für das Kalenderjahr 2014 wie folgt festgesetzt: 1. 100 vH hinsichtlich der Posten gemäß Art. 56 lit. a der Verordnung (EU) Nr. 575/2013; 2. 20 vH hinsichtlich der Posten gemäß Art. 56 lit. b, c und d der Verordnung (EU) Nr. 575/2013, sofern es sich hierbei um direkte Beteiligungen handelt; 3. 100 vH hinsichtlich der Posten gemäß Art. 56 lit. b, c und d der Verordnung (EU) Nr. 575/2013, sofern es sich hierbei nicht um direkte Beteiligungen handelt; 4. 100 vH hinsichtlich der Posten gemäß Art. 56 lit. e der Verordnung (EU) Nr. 575/2013; 5. 100 vH hinsichtlich der Posten gemäß Art. 56	Article 13 CRR-BV	N	Value is for direct holdings. Indirect holdings value is 100.
057						2015 (100%)	Y	Für die Zwecke des Art. 474 lit. a der Verordnung (EU) Nr. 575/2013 wird der Prozentsatz für den Zeitraum vom 1. Jänner 2015 bis 31. Dezember 2017 hinsichtlich sämtlicher in Art. 56 der Verordnung (EU) Nr. 575/2013 genannten Abzugspositionen mit 100 vH festgesetzt. Für die Zwecke des Artikel 474, Litera a, der Verordnung (EU) Nr. 575/2013 wird der Prozentsatz für den Zeitraum vom 1. Jänner 2015 bis 31. Dezember 2017 hinsichtlich sämtlicher in Artikel 56, der	Article 14 CRR-BV	N	
058						2016 (100%)	Y	Verordnung (EU) Nr. 575/2013 genannten Abzugspositionen mit 100 vH festgesetzt.	Article 14 CRR-BV	N	

059						2017 (100%)	Y		Article 14 CRR-BV	N	
060	Article 478(3), point (d)	Competent Authorities	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. ⁽⁴⁾	2014 (20%)	Y	§ 15. Für die Zwecke des Art. 476 lit. a der Verordnung (EU) Nr. 575/2013 wird der Prozentsatz für das Kalenderjahr 2014 wie folgt festgesetzt: 1. 100 vH hinsichtlich der Posten gemäß Art. 66 lit. a der Verordnung (EU) Nr. 575/2013; 2. 20 vH hinsichtlich der Posten gemäß Art. 66 lit. b, c und d der Verordnung (EU) Nr. 575/2013, sofern es sich hierbei um direkte Beteiligungen handelt; 3. 100 vH hinsichtlich der Posten gemäß Art. 66 lit. b, c und d der Verordnung (EU) Nr. 575/2013, sofern es sich hierbei nicht um	Article 15 CRR-BV	N	Value is for direct holdings. Indirect holdings value is 100.	
061					2015 (100%)	Y	§ 16. Für die Zwecke des Art. 476 lit. a der Verordnung (EU) Nr. 575/2013 wird der Prozentsatz für den Zeitraum von 1. Jänner 2015 bis 31. Dezember 2017 hinsichtlich	Article 16 CRR-BV	N		
062					2016 (100%)	Y	sämtlicher in Art. 66 der Verordnung (EU) Nr. 575/2013 genannten Abzugspositionen mit 100 vH festgesetzt.	Article 16 CRR-BV	N		
063					2017 (100%)	Y		Article 16 CRR-BV	N		
064	Article 479(4)	Competent Authorities	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. ⁽⁴⁾	2014 (80%)	Y	§ 17. Für die Zwecke des Art. 479 Abs. 2 der Verordnung (EU) Nr. 575/2013 beträgt der anwendbare Prozentsatz	Article 17 CRR-BV	N		
065					2015 (60%)	Y	1. 80 vH für das Kalenderjahr 2014;	Article 17 CRR-BV	N		
066					2016 (40%)	Y	2. 60 vH für das Kalenderjahr 2015;	Article 17 CRR-BV	N		
067					2017 (20%)	Y	3. 40 vH für das Kalenderjahr 2016; 4. 20 vH für das Kalenderjahr 2017.	Article 17 CRR-BV	N		
068	Article 480(3)	Competent Authorities	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. ⁽⁴⁾	2014 (0,2)	Y	§ 18. Für die Zwecke des Art. 480 Abs. 1 der Verordnung (EU) Nr. 575/2013 beträgt der anwendbare Faktor	Article 18 CRR-BV	N		
069					2015 (0,4)	Y	1. 0,2 für das Kalenderjahr 2014;	Article 18 CRR-BV	N		
070					2016 (0,6)	Y	2. 0,4 für das Kalenderjahr 2015;	Article 18 CRR-BV	N		
071					2017 (0,8)	Y	3. 0,6 für das Kalenderjahr 2016; 4. 0,8 für das Kalenderjahr 2017.	Article 18 CRR-BV	N		
072	Article 481(1)	Competent Authorities		Applicable percentage if a single percentage applies (percentage in the ranges specified in paragraph 3 of Article 481). ⁽⁴⁾	2014 (80%)	Y	§ 19. Für die Zwecke des Art. 481 Abs. 1 der Verordnung (EU) Nr. 575/2013 beträgt der anwendbare Prozentsatz	Article 19 CRR-BV	N		
073					2015 (60%)	Y	1. 80 vH für das Kalenderjahr 2014;	Article 19 CRR-BV	N		
074					2016 (40%)	Y	2. 60 vH für das Kalenderjahr 2015;	Article 19 CRR-BV	N		
075					2017 (20%)	Y	3. 40 vH für das Kalenderjahr 2016; 4. 20 vH für das Kalenderjahr 2017.	Article 19 CRR-BV	N		
076	Article 481(5)	Competent Authorities	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. ⁽⁴⁾	2014 (80%)	Y		Article 19 CRR-BV	N		
077					2015 (60%)	Y		Article 19 CRR-BV	N		
078					2016 (40%)	Y		Article 19 CRR-BV	N		
079					2017 (20%)	Y		Article 19 CRR-BV	N		
080	Article 486(6)	Competent Authorities	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 (80%)	Y	Übergangsbestimmungen zu Beschränkungen für den Bestandsschutz bei Posten im Rahmen des harten Kernkapitals, des zusätzlichen Kernkapitals und des Ergänzungskapitals	Article 20 CRR-BV	N		
081					2015 (70%)	Y	§ 20. Für die Zwecke des Art. 486 der Verordnung (EU) Nr. 575/2013 betragen die anwendbaren Prozentsätze	Article 20 CRR-BV	N		
082					2016 (60%)	Y	1. 80 vH für das Kalenderjahr 2014;	Article 20 CRR-BV	N		
083					2017 (50%)	Y	2. 70 vH für das Kalenderjahr 2015;	Article 20 CRR-BV	N		
084					2018 (40%)	Y	3. 60 vH für das Kalenderjahr 2016;	Article 20 CRR-BV	N		
085					2019 (30%)	Y	4. 50 vH für das Kalenderjahr 2017;	Article 20 CRR-BV	N		
086					2020 (20%)	Y	5. 40 vH für das Kalenderjahr 2018;	Article 20 CRR-BV	N		
087					2021 (10%)	Y	6. 30 vH für das Kalenderjahr 2019;	Article 20 CRR-BV	N		
088					2014 (80%)	Y	7. 20 vH für das Kalenderjahr 2020;	Article 20 CRR-BV	N		
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 (70%)	Y	8. 10 vH für das Kalenderjahr 2021.	Article 20 CRR-BV	N		
090					2016 (60%)	Y		Article 20 CRR-BV	N		
091					2017 (50%)	Y		Article 20 CRR-BV	N		
092					2018 (40%)	Y		Article 20 CRR-BV	N		
093					2019 (30%)	Y		Article 20 CRR-BV	N		
094					2020 (20%)	Y		Article 20 CRR-BV	N		
095					2021 (10%)	Y		Article 20 CRR-BV	N		

096					Applicable percentage for determining the limits for grandfathering of items within Tier 2 items pursuant to paragraph 4 of Article 486 (percentage in the ranges specified in paragraph 5 of that Article)	2014 (80%)	Y		Article 20 CRR-BV	N	
097				2015 (70%)		Y		Article 20 CRR-BV	N		
098				2016 (60%)		Y		Article 20 CRR-BV	N		
099				2017 (50%)		Y		Article 20 CRR-BV	N		
100				2018 (40%)		Y		Article 20 CRR-BV	N		
101				2019 (30%)		Y		Article 20 CRR-BV	N		
102				2020 (20%)		Y		Article 20 CRR-BV	N		
103				2021 (10%)		Y		Article 20 CRR-BV	N		
104	Article 495(1)	Competent Authorities	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. ⁽⁴⁾	Until end 2017	Y	Article 24. CRR-BV: Bis zum 31. Dezember 2017 können Kreditinstitute oder Kreditinstitutgruppen, die den auf internen Ratings basierenden Ansatz gemäß der Art. 142 bis 191 der Verordnung (EU) Nr. 575/2013 anwenden, die Bemessungsgrundlage für das Kreditrisiko für jene Beteiligungspositionen, die sie am 31. Dezember 2007 halten, nach dem Kreditrisiko-Standardansatz gemäß den Art. I I I bis 141 der Verordnung (EU) Nr. 575/2013 ermitteln. Die Position bemisst sich nach der Anzahl der zum 31. Dezember 2007 gehaltenen Anteile und jeder weiteren unmittelbar aus diesem Besitz resultierenden Zunahme, solange diese nicht die Beteiligungsquote an diesem Unternehmen erhöht. Nicht erfasst sind Beteiligungspositionen insoweit, als 1. sich durch einen Anteilserwerb die Beteiligungsquote an einem bestimmten Unternehmen erhöht hat oder 2. diese zwar am 31. Dezember 2007 gehalten wurden, danach jedoch verkauft und anschließend wieder zurückgekauft wurden.	Article 24 CRR-BV	N	Discretion no longer applicable. It was exercised in AT (former Article 103e No. 11 BWG, rescinded) and continued in Article 24 CRR-BV (rescinded).	
105	Article 496(1)	Competent Authorities	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		N					
106	Article 500a(2)	Competent Authorities	Temporary treatment of public debt issued in the currency of another Member State	By way of derogation from Articles 395(1) and 493(4), competent authorities may allow institutions to incur exposures referred to in paragraph 1 of Article 500a, up to the limits specified in paragraph (2).		N					

(4) The provision has now expired and thus the information on the exercise of the discretion covers historically only the period up to the expiration date.