

16 August 2023

Circular to Credit Institutions including Foreign Branches on the Supervisory Reporting Requirements - ITS v3.3

Pursuant to the Implementing Technical Standards (ITS) on Supervisory Reporting ([Regulation EU 2021/451](#)), the Authority is hereby issuing a communication to all credit institutions and foreign branches regarding the developments in supervisory reporting requirements, more specifically ITS v3.3.

This Circular should be read in conjunction with all the respective CRR provisions, the ITS on Supervisory Reporting as well as the Annexes, including all templates and instructions.

Applicability of Supervisory Reporting Requirements

The expected first reference date for this version of the ITS framework is **December 2023**, with the following new and amended reporting requirements:

Reporting area	Nature of change and applicability
IPU	Integration of the intermediate EU parent undertakings (IPU) threshold monitoring templates into DPM and XBRL taxonomies to support the annual data collection by the Competent Authorities to the EBA. In addition, Institutions are reminded about their obligations concerning the 'Regulatory Reporting of the IPU Monitoring Threshold' requirements, as outlined in the Banking Rule BR/30 on establishing an Intermediate EU Parent Undertaking .
ESG	Integration of ESG pillar 3 disclosures into DPM and taxonomy to support the implementation of the EBA Decision EBA/DC/498 on institutions' ESG data ad-hoc collection, applicable to large institutions which have issued securities that are admitted to trading on a regulated market of any Member State, as defined in point (21) of Article 4(1) of Directive 2014/65/EU. Additional information regarding this data collection can be found on the dedicated EBA webpage .
IRRBB	Advanced ad-hoc reporting of the amendment to the ITS on supervisory reporting to include the new reporting on Interest Rate Risk

	in the Banking Book (IRRBB), applicable to institutions forming part of the sample of the annual Quantitative Impact Study (QIS) as per the EBA Decision EBA/DC/501 . Additional information regarding this data collection can be found on the dedicated EBA webpage .
P3 Hub templates	Integration of a subset of Pillar 3 disclosure templates in preparation for the Pilot of the EBA Pillar 3 Data hub project (NB. none of the local institutions are included in the pilot).

Technical Package

To date, the technical package for this framework release has been published in two phases on the [dedicated EBA website](#). The technical package provides standard specifications and includes the validation rules, the Data Point Model (DPM) and the XBRL taxonomies.

The technical package supporting the advanced ad-hoc collection of institutions' IRRBB data will be made available at later stage (tentatively by mid-October 2023) and a separate communication will be issued following its publication on the EBA website.

Validation Rules

Institutions are kindly requested to note the EBA's most recent [publication list of validation rules as well as any future publications](#) and are reminded about their responsibility to update the data processes accordingly.

Additional Information

A separate communication will be issued in due course following the update of the MFSA [Supervisory Reporting webpage](#) with information related to ITS v3.3.

The abovementioned requirements are applicable to the foreign branches unless and until a separate communication and instructions are provided, effective post-consultation on Supervisory Reporting by Foreign Branches and the [Feedback Statement](#) issued in August 2023.