

**PRA RULEBOOK: CRR FIRMS: DEDUCTIONS FOR NON-PERFORMING EXPOSURES  
(REVOICATIONS) (CRR) INSTRUMENT 2023**

**Powers exercised**

- A. The Prudential Regulation Authority (“PRA”) makes this instrument in the exercise of the following powers and related provisions in the Financial Services and Markets Act 2000 (“the Act”):
- (1) section 137G (The PRA’s general rules);
  - (2) section 137T (General supplementary powers); and
  - (3) section 192XA (Rules applying to holding companies).
- B. The rule-making powers referred to above are specified for the purpose of section 138G (2) (Rule-making instrument) of the Act.

**PRA Rulebook: CRR Firms: Deductions for Non-performing Exposures (Revocations) (CRR) Instrument 2023**

- C. The PRA makes the rules in the Annexes to this instrument.

Part	Annex
Own Funds and Eligible Liabilities (CRR)	A
Disclosure (CRR)	B
Regulatory Reporting	C
Reporting (CRR)	D

**Notes**

- D. In Annex A to this instrument, the note (indicated by “Note”) is included for the convenience of readers but does not form part of the legislative text.

**Commencement**

- E. This instrument comes into force on 14 November 2023.

**Citation**

- F. This instrument may be cited as the PRA Rulebook: CRR Firms: Deductions for Non-performing Exposures (Revocations) (CRR) Instrument 2023.

**By order of the Prudential Regulation Committee**

7 November 2023.

## Annex A

## Own Funds and Eligible Liabilities (CRR) Part

In this Annex, new text is underlined and deleted text is struck through.

...

**3 OWN FUNDS AND ELIGIBLE LIABILITIES (PART TWO CRR)**

---

...

**ARTICLE 36 DEDUCTIONS FROM COMMON EQUITY TIER 1 ITEMS**

---

1. Institutions shall deduct the following from Common Equity Tier 1 items:

...

(l) any tax charge relating to Common Equity Tier 1 items foreseeable at the moment of its calculation, except where the institution suitably adjusts the amount of Common Equity Tier 1 items insofar as such tax charges reduce the amount up to which those items may be used to cover risks or losses;

(m) ~~the applicable amount of insufficient coverage for non-performing exposures.~~[deleted]

...

[Note: This rule, except for the deletion of Article 36.1(m), corresponds to Article 36 of the *CRR* as it applied immediately before revocation by the *Treasury*.]

...

**Annex B**

**Disclosure (CRR) Part**

In this Annex, new text is underlined and deleted text is struck through.

...

**6 PILLAR 3 TEMPLATES AND INSTRUCTIONS**

---

...

6.51 Annex XX can be found ~~can be found here~~ [here](#).

...

**Annex C**

**Regulatory Reporting Part**

In this Annex, new text is underlined and deleted text is struck through.

...

**16 DATA ITEMS AND OTHER FORMS**

---

...

16.26 PRA101 can be found ~~here~~[here](#).

16.27 PRA102 can be found ~~here~~[here](#).

...

**Annex D**  
**Reporting (CRR) Part**

In this Annex, new text is underlined and deleted text is struck through.

...

**5 REPORTING REQUIREMENTS**

---

...

**ARTICLE 5 INDIVIDUAL BASIS – QUARTERLY REPORTING**

---

...

15. ~~Information on the prudential backstop for non-performing exposures shall be submitted as specified in templates C 35.01 to C 35.03 of Annex I, in accordance with the instructions in point 8 of Part II of Annex II.~~[Deleted]

...

**6 TEMPLATES AND INSTRUCTIONS**

---

**ANNEX I**

---

- 6.1 Annex I Template C 01.00 can be found ~~here~~here.

...

- 6.54 ~~Annex I Template C 35.01 can be found here.~~[Deleted]

- 6.55 ~~Annex I Template C 35.02 can be found here.~~[Deleted]

- 6.56 ~~Annex I Template C 35.03 can be found here.~~[Deleted]

...

**ANNEX II**

---

- 6.57 Annex II can be found ~~here~~here.

...