

COMMISSION IMPLEMENTING REGULATION (EU) 2021/1751**of 1 October 2021****laying down implementing technical standards for the application of Directive 2014/59/EU of the European Parliament and of the Council with regard to uniform formats and templates for notifications of determination of the impracticability of including contractual recognition of write down and conversion powers****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council ⁽¹⁾, and in particular Article 55(8), third subparagraph, thereof,

Whereas:

- (1) Article 55(1) of Directive 2014/59/EU provides that under certain conditions Member States are to require institutions and entities referred to in Article 1(1), points (b), (c) and (d), of that Directive to include a contractual term by which the counterparty to an agreement or instrument creating the liability recognises that that liability may be subject to the write down and conversion powers.
- (2) Article 55(2), first subparagraph, of Directive 2014/59/EU requires Member States to ensure that where such an institution or entity reaches the determination that it is legally or otherwise impracticable to include such a term ('determination of impracticability of contractual recognition'), that institution or entity is to notify its determination to the resolution authority.
- (3) The Commission is to adopt implementing technical standards to specify uniform formats and templates for such notification to resolution authorities.
- (4) Uniform formats and templates for the notification of determination of impracticability of contractual recognition should be designed in such a way that they ensure a meaningful and uniform assessment of such determination by resolution authorities across the Union.
- (5) To enhance the data quality and ensure comparability, the data items set out in the notification templates should comply with the single data point model. Use of the single data point model is a widespread practice in supervisory reporting. The single data point model should consist of a structural representation of the data items, and identify all relevant business concepts for uniform notification of the determination of impracticability of contractual recognition.
- (6) In order to safeguard the quality, consistency and accuracy of data items notified, the data items should be subject to common validation rules.
- (7) Due to their very nature, validation rules and data point definitions are updated regularly in order to ensure they comply, at all times, with applicable regulatory, analytical and information technology requirements. Stringent qualitative criteria should be established for the detailed single data point model and the detailed common validation rules which will be published electronically by the European Banking Authority on its website.

⁽¹⁾ OJ L 173, 12.6.2014, p. 190.

- (8) This Regulation is based on the draft implementing technical standards submitted to the Commission by the European Banking Authority.
- (9) The European Banking Authority has conducted open public consultations on the draft implementing standards on which this Regulation is based, analysed the potential related costs and benefits 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 ⁽²⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Information to be provided in a notification of determination of impracticability

For the purposes of making a notification in accordance with Article 55(2), first subparagraph, of Directive 2014/59/EU, the institution or entity referred to in Article 1(1), points (b), (c) or (d), of that Directive shall submit to the resolution authority the information specified in the templates set out in Annex I. Those templates shall be completed in accordance with the instructions set out in Annex II.

Article 2

Format for the submission of information

1. The institutions and the entities referred to in Article 1(1), points (b), (c) or (d), of Directive 2014/59/EU shall submit the information referred to in Article 1 of this Regulation in the data exchange formats and representations specified by the relevant resolution authority.
2. When submitting information referred to in Article 1 of this Regulation, institutions and entities referred to in Article 1(1), points (b), (c) or (d), of Directive 2014/59/EU shall respect the data point definitions included in the single data point model referred to in Annex III and the validation rules referred to in Annex IV.

Article 3

Entry into force and application

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

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

Done at Brussels, 1 October 2021.

For the Commission
The President
Ursula VON DER LEYEN

⁽²⁾ 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, 15.12.2010, p. 12).

N 00.01 - Notification Identification

			Columns
			Identification
			0010
Rows	Notification ID	0010	
	Notification date	0020	
	Notification type	0030	
	Reference date for templates N01.01 and N01.02	0040	
	Reference date for template N02.00	0050	
	Applicable currency	0060	
	Institution or entity name	0070	
	Code	0080	
	Type of code	0090	
	Contact person	0100	
	Email	0110	
	Telephone	0120	

N 01.01 - Impracticability of contractual recognition of bail-in by contract/instrument

Type of notification

LIABILITY ID	MATERIAL AMENDMENT?	FINAL MATURITY DATE	RENEWABLE?	RENEWAL FREQUENCY	CONTRACT / INSTRUMENT								IMPRACTICABILITY				COUNTERPARTY			
					DESCRIPTION	LIABILITY TYPE	GOVERNING LAW	INSOLVENCY RANKING UNDER THIRD-COUNTRY LAW	INSOLVENCY RANKING IN THE MEMBER STATE OF INCORPORATION	NOMINAL AMOUNT IN THE MAIN ORIGINAL CURRENCY	MAIN ORIGINAL CURRENCY	NOMINAL AMOUNT IN LOCAL CURRENCY	CONDITIONS	CATEGORY	REASONS FOR MEETING THE CONDITIONS	LEGAL OPINION?	NAME	CODE	TYPE OF CODE	NATIONAL CODE
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110	0120	0130	0140	0150	0160	0170	0180	0190	0200	0210

N 01.02 - Impracticability of contractual recognition of bail-in by category

CATEGORY	TOTAL VALUE OF LIABILITIES IN LOCAL CURRENCY IN CATEGORY	REASONS FOR MEETING THE CATEGORIES / CONDITIONS	INSOLVENCY RANKING	NUMBER OF UNDERLYING LIABILITIES
0010	0020	0030	0040	0050

N 02.00 - Liability Insolvency Classes

INSOLVENCY RANKING	OUTSTANDING AMOUNT OF TOTAL LIABILITIES IN RANKING				OF WHICH: EXCLUDED FROM BAIL-IN	NOMINAL AMOUNT OF TOTAL LIABILITIES CURRENTLY NOTIFIED TO THE RESOLUTION AUTHORITY
		OF WHICH: LIABILITIES GOVERNED BY THE LAW OF A THIRD COUNTRY	OF WHICH: NOT INCLUDING CONTRACTUAL RECOGNITION	OF WHICH: CURRENTLY NOTIFIED TO THE RESOLUTION AUTHORITY		
0010	0020	0030	0040	0050	0060	0070

ANNEX II

Instructions for filling in the notification of determination of impracticability of contractual recognition of write down and conversion powers

PART I: GENERAL INSTRUCTIONS

This Annex provides instructions for the notification by an institution or entity of determination of the impracticability of contractual recognition of write down and conversion powers.

Each notification can refer to several contracts/instruments and/or several categories of liabilities (if applicable), which meet the conditions of impracticability of contractual recognition of bail-in, as laid down in Article 55(2), first subparagraph, of Directive 2014/59/EU.

An institution or an entity can provide additional supporting documentation, including a legal opinion or a copy of the contract, where it is considered appropriate. The relevant resolution authority shall decide how such additional documentation is to be provided.

Where an information field listed in this Annex is not applicable to a certain type of contract and the institution or entity demonstrates this to the resolution authority, the institution or entity does not need to provide the information listed in that field .

1. **Structure of the notification**

The information in the notification shall be provided by completing the following templates set out in Annex I:

- (a) 'Notification Identification'(N00.01), which is to be used for providing information to identify the notification itself and the institution or entity that is notifying the resolution authority;
- (b) 'Impracticability of contractual recognition of bail-in by contract/instrument' (N01.01), which is to be used to provide the information on liabilities that meet the conditions of impracticability of contractual recognition of bail-in, as laid down in Article 55(2), first subparagraph, of Directive 2014/59/EU;
- (c) 'Impracticability of contractual recognition of bail-in by category' (N01.02), which is to be used to provide information on categories of liabilities that meet the conditions of impracticability of contractual recognition of bail-in, , if the relevant resolution authority deems it necessary to specify the categories of liabilities as provided for in Article 55(7) of Directive 2014/59/EU;
- (d) 'Liability insolvency classes' (N02.00), which is to be used to provide information on the ranking of liabilities according to national insolvency law for the purposes of Article 55(2), fifth subparagraph, of Directive 2014/59/EU.

2. **Scope of consolidation**

The notification shall be sent by institutions and entities on an individual basis.

PART II: TEMPLATE-SPECIFIC INSTRUCTIONS

3. **N00.01 – Notification identification**3.1 *Instructions concerning specific rows*

Rows	Instructions
0010	<p>Notification ID</p> <p>Each notification shall have a unique ID provided by the notifying institution or entity.</p> <p>The notification ID is per notification [submission], not per liability or category. A notification allows the inclusion of any number of liabilities or categories, as relevant at the time of the notification.</p> <p>The institution or entity shall provide the notification ID, which shall be unique for each notification.</p>

0020	<p>Notification date</p> <p>Institutions and entities shall indicate the date when the notification was sent to the resolution authority.</p>
0030	<p>Notification type ⁽¹⁾</p> <p>Institutions and entities shall indicate the type of items being notified in the submission in question, as follows:</p> <p>(a) only contracts/instruments (only template N01.01 is to be used);</p> <p>(b) only categories of liabilities (only template N01.02 is to be used);</p> <p>(c) both contracts/instruments and categories of liabilities (both templates N01.01 and N01.02 are to be used for the same notification).</p>
0040	<p>Reference date for templates N01.01 and N01.02</p> <p>Institutions and entities shall indicate the reference date for the information in template N01.01 and template N01.02 notifications.</p>
0050	<p>Reference date for template N02.00</p> <p>Institutions and entities shall indicate the reference date for the information in the template N02.00.</p>
0060	<p>Applicable currency</p> <p>Institutions and entities shall indicate the reference currency for the amounts in template N01.01, column 0130; template N01.02, column 0020; and template N02.00.</p> <p>This value refers to the official currency in the Member State where the notifying institution is incorporated. The value shall be in line with the alphabetical ISO 4217 code.</p>
0070	<p>Institution or entity name</p> <p>Name of the notifying institution or entity.</p>
0080	<p>Code</p> <p>Code of the notifying institution or entity. For institutions, the code shall be the 20-digit, alphanumerical Legal Entity Identifier (LEI) code. For other entities, the code shall be the 20-digit, alphanumerical LEI code or, if not available, a code under a uniform codification applicable in the Union or, if not available, a national code.</p> <p>The code shall be consistent with the code reported for the same institution or entity under Commission Implementing Regulation (EU) 2018/1624 ⁽²⁾. The code field shall always have a value.</p>
0090	<p>Type of code</p> <p>The institution or entity shall specify the type of code indicated in column 0080 as an 'LEI code' or 'Non-LEI code'. The type of code shall always have one of the two values.</p>
0100	<p>Contact person</p> <p>Institutions and entities shall indicate the name of a person to be contacted if the resolution authority needs clarification regarding the notification.</p>

⁽¹⁾ Template N02.00 is to be submitted in all cases described in points (a), (b) and (c).

⁽²⁾ Commission Implementing Regulation (EU) 2018/1624 of 23 October 2018 laying down implementing technical standards with regard to procedures and standard forms and templates for the provision of information for the purposes of resolution plans for credit institutions and investment firms pursuant to Directive 2014/59/EU of the European Parliament and of the Council, and repealing Commission Implementing Regulation (EU) 2016/1066 (OJ L 277, 7.11.2018, p. 1).

0110	Email Institutions and entities shall indicate the email address of the person referred to in row 0100, 'Contact person'.
0120	Telephone Institutions and entities shall indicate the telephone number of the person referred to in row 0100, 'Contact person'.

4. N01.01 – Impracticability of contractual recognition of bail-in by contract/instrument

4.1 General remarks

Template N01.01 shall be used for submissions concerning notifications of contracts on an individual basis. Template N01.01 allows a submission to include multiple contracts in the same notification. This template shall be used for the notification of the following:

- (a) contracts/instruments creating new liabilities: contracts/instruments that have not been notified previously to the resolution authority;
- (b) contracts /instruments amending existing liabilities: if the contract or instrument for the existing liability has been previously notified to the resolution authority and has been assessed as meeting a condition of impracticability, the amending contracts or instruments shall have the same liability ID (column 0010) as previously notified, and the remaining columns shall be filled in only if subject to changes. In particular, column 0020, 'Material amendment?' shall be completed, if relevant, only for contracts amending existing liabilities;
- (c) off-balance sheet items: institutions and entities shall provide the insolvency ranking of the liability that would materialise upon activation of off-balance sheet item.

If data are not available or not applicable, institutions and entities should not fill in the following columns: 0020, 0030, 0050, 0090, 0130, 0150 and 0210.

4.2 Instructions concerning specific columns

Columns	Legal references and instructions
0010	<p>LIABILITY ID</p> <p>The liability ID is a unique identifier generated by the notifying institution or entity that shall be used in all notifications to identify each liability. The institution or entity may use the internal code of the liability.</p>
0020	<p>MATERIAL AMENDMENT?</p> <p>This field is to be filled in only for contracts/instruments amending existing liabilities. The institution or entity making the notification shall indicate if the amendments to the existing liability are considered material.</p> <p>Institutions and entities shall use one of the following values:</p> <ul style="list-style-type: none"> — Yes — No
0030	<p>FINAL MATURITY DATE</p> <p>The date upon which all principal and interest of the liability must be repaid (based on the transaction contractual documentation).</p> <p>The day, month and year of the final maturity date shall be provided. The exact day shall be provided where that information is available, otherwise the first day of the month shall be used.</p>

0040	<p>RENEWABLE?</p> <p>Institutions and entities shall use one of the following values:</p> <ul style="list-style-type: none"> — Yes — No <p>This column shall be filled in with 'Yes' if the contract includes an explicit provision regarding its renewability.</p>
0050	<p>RENEWAL FREQUENCY</p> <p>If column 0040 is filled in with 'Yes', institutions and entities shall specify the frequency of the maturity renewal in months.</p>
0060–0130	<p>CONTRACT/INSTRUMENT</p>
0060	<p>DESCRIPTION</p> <p>Institutions and entities shall provide a contract/instrument description of no more than 300 characters. This field shall contain the main characteristics of the contract/instrument not captured in the other fields of this notification (such as. the purpose/essence of the liability, whether the instrument is bail-in-able under the governing third-country law).</p>
0070	<p>LIABILITY TYPE</p> <p>Institutions and entities shall identify the contract/instrument as being one of the following types:</p> <ul style="list-style-type: none"> (a) interbank deposits (b) deposits with non-banking clients (c) derivatives (d) borrowing/funding (e) trade finance (f) operational services that are not critical to the functioning of the entity (g) other <p>If more than one type is applicable, the one that best describes the purpose of the contract /instrument shall be selected.</p>
0080	<p>GOVERNING LAW</p> <p>Institutions and entities shall provide the ISO 3166-1 three-letter alphabetical code of the country the law of which governs the contract/instrument.</p>
0090	<p>INSOLVENCY RANKING UNDER THIRD-COUNTRY LAW</p> <p>The institution or entity shall fill in the value corresponding to the liability's ranking on a scale from 1 to x, with 1 being the most subordinated and x the most senior class, as defined by the relevant applicable third-country law governing the liability.</p> <p>The institution shall try to obtain said ranking from the relevant third-country resolution authority or, in the absence of such an official ranking, shall determine on its own the value (on a scale from 1 to x) based on the liability ranking according to the relevant third-country law.</p>
0100	<p>INSOLVENCY RANKING IN THE MEMBER STATE OF INCORPORATION</p> <p>Institutions and entities shall fill in the value corresponding to the liability's ranking on a scale from 1 to x, with 1 the most subordinated and x the most senior class, as defined by the relevant law applicable in the Member State where the notifying institution or entity is incorporated.</p>

0110	<p>NOMINAL AMOUNT IN THE MAIN ORIGINAL CURRENCY</p> <p>Institutions and entities shall provide the nominal amount of the liability as laid down in the contract/instrument.</p> <p>For framework agreements, the institution or entity should indicate the maximum amount it expects to be reached under that framework agreement or the maximum amount permitted under the framework agreement.</p> <p>If the contract/instrument has more than one currency, institutions and entities shall report the nominal amount in the prevailing currency in the contract.</p>
0120	<p>MAIN ORIGINAL CURRENCY</p> <p>Institutions and entities shall assign a currency ISO code corresponding to the denomination of the liability under the contract. The three-letter currency unit code according to ISO 4217 shall be used.</p> <p>If the contract has more than one currency, institutions and entities shall report the prevailing currency in the contract.</p>
0130	<p>NOMINAL AMOUNT IN LOCAL CURRENCY</p> <p>Institutions and entities shall fill in this column if the currency used in column 0110 is not the local currency where the institution or entity is incorporated. Institutions and entities shall use the foreign exchange rate applicable at the date of notification.</p>
0140–0190	<p>IMPRACTICABILITY</p>
0140	<p>CONDITIONS</p> <p>Institutions and entities shall identify the condition(s) under which they consider it is legally or otherwise impracticable to include the contractual term, as specified in Commission Delegated Regulation (EU) 2021/1527 ⁽³⁾.</p> <p>Institutions and entities shall provide the combination of applicable conditions (they can identify only one or as many as all five):</p> <ul style="list-style-type: none"> (a) Condition (a) - the inclusion of the contractual term would constitute a breach of the laws, regulations or administrative provisions of the third country governing the liability; (b) Condition (b) - the inclusion of the contractual term would be contrary to an explicit and binding instruction from a third country authority; (c) Condition (c) - the liability arises from instruments or agreements concluded in accordance with international standardised terms or protocols that the institution or entity is unable to amend; (d) Condition (d) - the liability is governed by contractual terms that the institution or entity has to accept in order to be able to participate in or to utilise the services of a non-Union body, and which the institution or entity is unable to amend; (e) Condition (e) - the liability is owed to a commercial or trade creditor and relates to provision of goods or services that, while not critical, are used for daily operational functioning of the institution or entity and the institution or entity is unable to amend the terms of the agreement. <p><i>All conditions that are applicable shall be notified.</i></p>
0150	<p>CATEGORY</p> <p>Institutions and entities shall indicate the categories of liabilities specified by the relevant resolution authority under Article 55(7) of Directive 2014/59/EU, if applicable.</p>

⁽³⁾ Commission Delegated Regulation (EU) 2021/1527 of 31 May 2021 supplementing Directive 2014/59/EU of the European Parliament and of the Council with regard to regulatory technical standards for the contractual recognition of write down and conversion powers (OJ L 329, 17.9.2021, p. 2).

0160	<p>REASONS FOR MEETING THE CONDITIONS</p> <p>Institutions and entities shall describe clearly their reasons for determining impracticability arising from the conditions reported in column 0140.</p> <p>The information entered in this field is relevant for determining whether the notified contract/instrument meets the conditions of impracticability and shall therefore constitute the basis for the resolution authority's assessment of the institution's determination.</p> <p>Institutions and entities shall avoid overly brief justifications such as 'Product cannot be used' or 'Loss of competitiveness' and shall present more in-depth justifications in order to enable the resolution authority to take an informed decision.</p>
0170	<p>LEGAL OPINION?</p> <p>Institutions and entities shall inform the resolution authority if there is a legal opinion concerning the notified impracticability of this liability.</p> <p>Institutions and entities shall indicate one of the following:</p> <ul style="list-style-type: none"> — Yes — No <p>If institutions or entities indicate 'Yes', they shall transmit the legal opinion to the resolution authority by the means specified by the resolution authority.</p>
0180–0210	<p>COUNTERPARTY</p> <p>Institutions and entities shall indicate the identity of the counterparty of this liability.</p>
0180	<p>NAME</p> <p>The name indicated shall be of the individual counterparty.</p> <p>In the case of multi-party contracts, the institution shall either indicate the main counterparty or use the value 'multi-party contract'.</p>
0190	<p>CODE</p> <p>The code as part of a row identifier must be unique for each notifying entity. For institutions, the code shall be the LEI code. For other entities, the code shall be the LEI code or, if not available, a national code. The code shall be unique and used consistently across the templates and over time. The code field shall always have a value.</p>
0200	<p>TYPE OF CODE</p> <p>The institutions or entities shall identify the type of code filled in column 0190 as 'LEI code' or 'National code'.</p>
0210	<p>NATIONAL CODE</p> <p>Institutions or entities may also provide a national code if they use the LEI code as the identifier in the 'Code' column 0190.</p>

5. N01.02 – Impracticability of contractual recognition of bail-in by category

5.1 General remarks

Template N01.02 shall be used for submissions concerning notification of categories of liabilities when the relevant resolution authority deems it necessary, in accordance with Article 55(7) of Directive 2014/59/EU, to specify categories of liabilities for which a determination of impracticability of including the contractual recognition term can be reached.

5.2 Instructions concerning specific columns

Columns	Legal references and instructions
0010	<p>CATEGORY</p> <p>Institutions and entities shall indicate the category of liabilities, as specified by the relevant resolution authority in accordance with Article 55(7) of Directive 2014/59/EU, for which it submits the notification.</p> <p>A notification using template N01.02 can include as many categories of liabilities as necessary.</p>
0020	<p>TOTAL VALUE OF LIABILITIES IN LOCAL CURRENCY IN CATEGORY</p> <p>Institutions and entities shall indicate the expected total amount of liabilities for each of the notified categories indicated in column 0010.</p> <p>The amount shall be an estimated maximum amount to be reached under the specified category for a period of 6 months from the date of notification.</p> <p>The amount shall be expressed in the currency of the Member State where the institution or entity is incorporated.</p> <p>If during the 6-month period following the notification, the institution or entity determines that the value of the liabilities in the category has increased by more than 10% of the notified amount, it shall submit another notification to the resolution authority.</p>
0030	<p>REASONS FOR MEETING THE CATEGORIES/CONDITIONS</p> <p>Institutions and entities shall explain why the category of liabilities has been notified.</p> <p>The reasoning will constitute the basis for the resolution authority to make an assessment of the notification of impracticability.</p>
0040	<p>INSOLVENCY RANKING</p> <p>Institutions and entities shall fill in the values corresponding to the ranking of the liabilities in each category in column 0010, on a scale from 1 to x, with 1 being the most subordinated and x the most senior class, as defined by the relevant law applicable in the Member State where the notifying institution or entity is incorporated.</p>
0050	<p>NUMBER OF UNDERLYING LIABILITIES</p> <p>Institutions and entities shall indicate the estimated maximum number of contracts/instruments to be held under the respective category of liabilities for a period of 6 months from the date of notification.</p>

6. N02.00 – Liability insolvency classes

6.1 General remarks

The institutions or entities shall complete template N02.00 with reference to the last quarter for which data are available ⁽⁴⁾, except for the values in column 0070.

By default, amounts notified in this template shall be outstanding values, except for column 0070. The outstanding amount of a claim or instrument is the sum of the principal amount of and the accrued interest on the claim or instrument. The outstanding amount due is equal to the value of the claim that the creditor could file under insolvency proceedings. Values in column 0070 should reflect the total amount notified in templates N01.01 and N01.02 and therefore should be the maximum expected value to be reached under the currently notified contracts/instruments and/or categories.

⁽⁴⁾ The last quarter for which data are available shall be in line with the remittance dates for quarterly reporting: 12 May (for reference date 31 March), 11 August (for reference date 30 June), 11 November (for reference date 30 September) and 11 February (for reference date 31 December).

For off-balance sheet items, institutions and entities shall provide the insolvency ranking of the liability that would materialise upon activation of that off-balance sheet item.

All values in this template shall be provided in the local currency of the Member State where the institution or entity is incorporated.

6.2 Instructions concerning specific columns

Columns	Legal references and instructions
0010	<p>INSOLVENCY RANKING</p> <p>The institution or entity shall fill in the value corresponding to the liability's ranking on a scale from 1 to x, with 1 being the most subordinated and x the most senior class, as defined by the national law applicable in the Member State where the institution or entity is incorporated.</p> <p>Template N02.00 shall include a line for each insolvency ranking indicated in template N01.01, column 0100, and in template N01.02, column 0040.</p>
0020	<p>OUTSTANDING AMOUNT OF TOTAL LIABILITIES IN RANKING</p> <p>The total outstanding amount of all liabilities for the insolvency ranking provided in column 0010.</p>
0030	<p>OF WHICH: LIABILITIES GOVERNED BY THE LAW OF A THIRD COUNTRY</p> <p>This column shall include the outstanding amount of liabilities governed by the law of a third country.</p>
0040	<p>OF WHICH: NOT INCLUDING CONTRACTUAL RECOGNITION</p> <p>This column shall include the outstanding amount of all liabilities governed by the law of a third-country that do not include the contractual recognition of bail-in clause as required by Article 55(1) of Directive 2014/59/EU. The value will be the outstanding amount.</p> <p>The value will be computed as the sum of all liabilities that fulfil the following conditions:</p> <ul style="list-style-type: none"> (a) the liabilities still exist; (b) the liabilities are governed by the law of a third country; (c) the liabilities do not include the contractual recognition term as required by Article 55(1) of Directive 2014/59/EU; (d) the liabilities are not excluded from bail-in; (e) the liabilities are not deposits as referred to in Article 108, point (a), of Directive 2014/59/EU.
0050	<p>OF WHICH: CURRENTLY NOTIFIED TO THE RESOLUTION AUTHORITY</p> <p>This column shall include the outstanding amounts of all liabilities and/or categories of liabilities notified in templates N01.01 and N01.02 of this notification.</p>
0060	<p>OF WHICH: EXCLUDED FROM BAIL-IN</p> <p>This column shall include liabilities that are excluded from the application of the bail-in tool in accordance with Article 44(2) of Directive 2014/59/EU or that could fall under any condition in Article 44(3) of that Directive.</p>
0070	<p>NOMINAL AMOUNT OF TOTAL LIABILITIES CURRENTLY NOTIFIED TO THE RESOLUTION AUTHORITY</p> <p>This column shall reflect the total (sum) of the nominal and/or maximum expected amounts of the liabilities and/or categories of liabilities notified in templates N01.01 and N01.02 of this notification.</p>

*ANNEX III***Single data point model**

All data items set out in the Annexes to this Regulation shall be transformed into a single data point model which is the basis for uniform IT systems of institutions and resolution authorities?.

The single data point model shall meet the following criteria:

- (a) provide a structured representation of all data items set out in the Annexes to this Regulation;
 - (b) identify all the business concepts set out in the Annexes to this Regulation;
 - (c) provide a data dictionary identifying table labels, ordinate labels, axis labels, domain labels, dimension labels and member labels;
 - (d) provide metrics which define the property or amount of data points;
 - (e) provide data point definitions that are expressed as a composition of characteristics that univocally identify the financial concept;
 - (f) contain all the relevant technical specifications necessary for developing IT reporting solutions producing uniform resolution data.
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ANNEX IV

Validation rules

The data items set out in Annex I shall be subject to validation rules ensuring data quality and consistency. The validation rules shall meet the following criteria:

- (a) define the logical relationships between relevant data points;
 - (b) include filters and preconditions that define a set of data to which a validation rule applies;
 - (c) check the consistency of the transmitted data;
 - (d) check the accuracy of the transmitted data;
 - (e) set default values which shall be applied where the relevant information has not been transmitted.
-