PART 3
Transitional treatment of unrealised losses measured at fair value

Regulation (EU No 575/2013	Transitional provisions	Year	Information to disclose
Article 467(3)	Applicable percentage of unrealised losses pursuant to Article 467(1) that are included in the calculation of Common Equity Tier 1 items (percentage in the ranges specified in paragraph 2 of that Article)		
	20 % to 100 %	2014	100%
	40 % to 100 %	2015	100%
	60 % to 100 %	2016	100%
	80 % to 100 %	2017	100%