PART 5

Transitional provisions on the deductions from Common Equity Tier 1, Additional Tier 1 and Tier 2 items

Regulation (EU) No 575/2013	Transitional provisions	Year	Information to disclose
Article 478(3)(a)	**Deduction from Common Equity Tier 1 items (without deferred tax assets)**		
	Does the competent authority use a single percentage for all deductions from Common Equity Tier 1 items pursuant to points (a) to (h) of Article 36(1), excluding deferred tax assets that rely on future profitability and arise from temporary differences?		No
	Applicable percentage if a single percentage applies (percentage in the ranges specified in paragraph 1 of Article 478)		
	20 % to 100 %	2014	*Value*
	40 % to 100 %	2015	*Value*
	60 % to 100 %	2016	*Value*
	80 % to 100 %	2017	*Value*
	If no single percentage applies, the national texts and references to the applicable percentages shall be provided in Part 1		
Article 478(3)(b)	**Deduction from Common Equity Tier 1 items for deferred tax assets and items referred to point (i) of Article 36(1)**		
	Does the competent authority use a single percentage for the deductions from Common Equity Tier 1 items of 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)?		Yes
	Applicable percentage if a single percentage applies (percentage in the ranges specified in paragraph 1 of Article 478)		
	20 % to 100 %	2014	20%
	40 % to 100 %	2015	40%
	60 % to 100 %	2016	60%
	80 % to 100 %	2017	80%
	If no single percentage applies, the national texts and references to the applicable percentages shall be provided in Part 1		
Article 478(2)	**Deduction from Common Equity Tier 1 items for deferred tax assets that existed prior to 1 January 2014**		
	Does the competent authority apply the alternative applicable percentage for deferred tax assets that existed prior to 1 January 2014?		Yes
	Applicable percentage if the alternative applies (percentage in the ranges specified in paragraph 2 of Article 478)		
	0 % to 100 %	2014	0%
	10 % to 100 %	2015	10%
	20 % to 100 %	2016	20%
	30 % to 100 %	2017	30%
	40 % to 100 %	2018	40%
	50 % to 100 %	2019	50%
	60 % to 100 %	2020	60%
	70 % to 100 %	2021	70%
	80 % to 100 %	2022	80%
	90 % to 100 %	2023	90%
Article 478(3)(c)	**Deductions from Additional Tier 1 items**		
	Does the competent authority use a single percentage for all deductions from Additional Tier 1 items pursuant to points (b) to (d) of Article 56?		Yes
	Applicable percentage if a single percentage applies (percentage in the ranges specified in paragraph 1 of Article 478)		
	20 % to 100 %	2014	20%
	40 % to 100 %	2015	40%
	60 % to 100 %	2016	60%
	80 % to 100 %	2017	80%
	If no single percentage applies, the national texts and references to the applicable percentages shall be provided in Part 1		
Article 478(3)(d)	**Deductions from Tier 2 items**		
	Does the competent authority use a single percentage for all deductions from Tier 2 items pursuant to points (b) to (d) of Article 66?		Yes
	Applicable percentage if a single percentage applies (percentage in the ranges specified in paragraph 1 of Article 478)		
	20 % to 100 %	2014	20%
	40 % to 100 %	2015	40%
	60 % to 100 %	2016	60%
	80 % to 100 %	2017	80%
	If no single percentage applies, the national texts and references to the applicable percentages shall be provided in Part 1		