

Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions (86/635/EEC)

SECTION 1

PRELIMINARY PROVISIONS AND SCOPE

- Article 1 (1) Articles 2, 3, 4(1), (3) to (6), Articles 6, 7, 13, 14,...
- Article 2 (1) The coordination measures prescribed by this Directive shall apply...

SECTION 2

GENERAL PROVISIONS CONCERNING THE BALANCE SHEET AND THE PROFIT AND LOSS ACCOUNT

- Article 3 In the case of credit institutions the possibility of combining...

SECTION 3

LAYOUT OF THE BALANCE SHEET

- Article 4 The Member States shall prescribe the following layout for the...
- Article 4a Instead of the presentation of balance sheet items in accordance...
- Article 5 The following must be shown separately as sub-items of the...
- Article 6 (1) Subordinated assets shall be shown separately as sub-items of...
- Article 7 The Member States may permit the disclosure of the information...
- Article 8 (1) Assets shall be shown under the relevant balance sheet...
- Article 9 (1) Where a loan has been granted by a syndicate...
- Article 10 (1) Funds which a credit institution administers in its own...
- Article 11 Only those amounts which can at any time be withdrawn...
- Article 12 (1) Sale and repurchase transactions shall mean transactions which involve...

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- Article 13 Assets: Item 1 — Cash in hand, balances with central banks and post office banks
- Article 14 Assets: Item 2 — Treasury bills and other bills eligible for refinancing with central banks
- Article 15 Assets: Item 3 — Loans and advances to credit institutions
- Article 16 Assets: Item 4 — Loans and advances to customers
- Article 17 Assets: Item 5 — Debt securities including fixed-income securities
- Article 18 Liabilities: Item 1 — Amounts owed to credit institutions

Article 19	Liabilities: Item 2 — Amounts owed to customers
Article 20	Liabilities: Item 3 — Debts evidenced by certificates
Article 21	Liabilities: Item 8 — Subordinated liabilities
Article 22	Liabilities: Item 9 — Subscribed capital
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Article 31	Article 27, items 4 and 5 (vertical layout) Article 28,...
Article 32	Article 27, item 6 (vertical layout) Article 28, item A...
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Article 34	Article 27, items 13 and 14 (vertical layout) Article 28,...

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Article 36	(1) Where transferable securities which are not held as financial...
Article 37	(1) Article 39 of Directive 78/660/EEC shall apply to the...
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Article 46 The Contact Committee established in accordance with Article 52 of...

Article 47 (1) The Member States shall bring into force the laws,...

Article 48 Five years after the date referred to in Article 47...

Article 49 This Directive is addressed to the Member States.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) OJ No C 130, 1. 6. 1981, p. 1, OJ No C 83, 24. 3. 1984, p. 6 and OJ No C 351, 31. 12. 1985, p. 24.
- (2) OJ No C 242, 12. 9. 1983, p. 33 and OJ No C 163, 10. 7. 1978, p. 60.
- (3) OJ No C 112, 3. 5. 1982, p. 60.
- (4) OJ No L 222, 14. 8. 1978, p. 11.
- (5) OJ No L 314, 4. 12. 1984, p. 28.
- (6) OJ No L 193, 18. 7. 1983, p. 1.
- (7) OJ No L 322, 17. 12. 1977, p. 30.