



EUROPEAN CENTRAL BANK

BANKING SUPERVISION

Template for comments

Consultation on the draft ECB Guidance for banks on non-performing loans

Institution/Company

Banco de Portugal

ID	Chapter	Section	Page	Type of comment	Detailed comment	Concise statement why your comment should be taken on board
1	5 - Recog	5.2.2 Table 2	53	Amendment	<p>3 Non-performing UTP events under the third column are incorrectly presented:</p> <ul style="list-style-type: none">i) In line 3 (b) the last line regarding "claim sold with loss which is credit-related" should be placed in line 3 (c).ii) In line 3 (c) the line regarding "restructuring with a material part which is forgiven (...)" should be placed in line 3 (d).iii) In line 3 (d) the last line regarding "credit institution or leader of consortium starts bankruptcy/insolvency proceedings" should be placed in line 3 (e).	Clearly identified incorrections in table 2