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►**B**

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2011

of 11 November 2015

laying down implementing technical standards with regard to the lists of regional governments and local authorities, exposures to whom are to be treated as exposures to the central government in accordance with Directive 2009/138/EC of the European Parliament and of the Council

(Text with EEA relevance)

(OJ L 295, 12.11.2015, p. 1)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Commission Implementing Regulation (EU) 2026/911 of 27 April 2026	L 911	1	28.4.2026

▼B

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2011

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laying down implementing technical standards with regard to the lists of regional governments and local authorities, exposures to whom are to be treated as exposures to the central government in accordance with Directive 2009/138/EC of the European Parliament and of the Council

(Text with EEA relevance)

Article 1

Lists of regional governments and local authorities

The following regional governments and local authorities shall be considered as entities, exposures to whom are to be treated as exposures to the central government of the jurisdiction in which they are established, as referred to in point (a) of Article 109a(2) of Directive 2009/138/EC:

(1) in Austria: any ‘Land’ or ‘Gemeinde’;

(2) in Belgium: any ‘communauté’ or ‘gemeenschap’, ‘région’ or ‘gewest’, ‘province’ or ‘provincie’, or ‘commune’ or ‘gemeente’;

(3) in Denmark: any ‘region’ or ‘kommune’;

(4) in Finland: any ‘kaupunki’ or ‘stad’, ‘kunta’ or ‘kommun’, or the ‘Ahvenanmaan maakunta’ or the ‘Landskapet Åland’;

▼M1

(5) in France: any ‘région’, ‘département’, ‘commune’, ‘collectivité à statut particulier’ or ‘établissement public de coopération intercommunale à fiscalité propre’;

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(6) in Germany: any ‘Land’, ‘Gemeindeverband’ or ‘Gemeinde’;

▼M1

(6a) in Latvia: any ‘valstspilsētas pašvaldība’ or ‘novada pašvaldība’;

▼B

(7) in Liechtenstein: any ‘Gemeinde’;

(8) in Lithuania: any ‘savivaldybė’;

(9) in Luxembourg: any ‘commune’;

(10) in the Netherlands: any ‘provincie’, ‘waterschap’ or ‘gemeente’;

(11) in Poland: any ‘województwo’, ‘związek powiatów’, ‘powiat’, ‘związek międzygminny’, ‘gmina’, or the ‘miasto stołeczne Warszawa’;

(12) in Portugal: the ‘Região Autónoma dos Açores’ or the ‘Região Autónoma da Madeira’;

(13) in Spain: any ‘comunidad autónoma’ or ‘corporación local’;

(14) in Sweden: any ‘region’, ‘landsting’ or ‘kommun’.

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Article 2

Entry into force

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.