

12. Impairment for other assets

The amount of this account is comprised of:

	(Thousands of euros)	
	2020	2019
Impairment for investments in associated companies (note 23)		
Charge for the year	34,607	11,944
Reversals for the year	–	(4,540)
	<u>34,607</u>	<u>7,404</u>
Impairment for non-current assets held for sale (note 24)		
Charge for the year	53,009	75,510
Reversals for the year	(17)	–
	<u>52,992</u>	<u>75,510</u>
Impairment for other assets (note 28)		
Charge for the year	6,156	7,469
Reversals for the year	(471)	–
	<u>5,685</u>	<u>7,469</u>
	<u>93,284</u>	<u>90,383</u>

13. Other provisions

The amount of this account is comprised of:

	(Thousands of euros)	
	2020	2019
Provision for guarantees and other commitments (note 35)		
Charge for the year	2,498	5
Write-back for the year	–	(4,382)
	<u>2,498</u>	<u>(4,377)</u>
Other provisions for liabilities and charges (note 35)		
Charge for the year	35,178	3,395
Write-back for the year	(182)	(12)
	<u>34,996</u>	<u>3,383</u>
	<u>37,494</u>	<u>(994)</u>

14. Gains / (losses) arising from sales of subsidiaries and other assets

The amount of this account is comprised of:

	(Thousands of euros)	
	2020	2019
Sale of subsidiaries	(3)	(165)
Sale of other assets	(482)	27,366
	<u>(485)</u>	<u>27,201</u>

The balance Sale of other assets corresponds to the gains and losses arising from the sale and revaluation of assets held by the Bank and classified as non-current assets held for sale.