

DECREE
of Národná banka Slovenska
of 1 October 2019
on reporting by banks, foreign bank branches and investment firms
for data collection purposes under other legislation

Národná banka Slovenska, in accordance with Section 42(2) and Section 45(5) of Act No 483/2001 on banks (and amending certain laws), as amended, and in accordance with Section 77(7) and Section 139(5) of Act No 566/2001 on securities and investment services (and amending certain laws) (the Securities Act), as amended, has adopted this Decree:

Section 1

Statements prepared and submitted according to the templates and instructions laid down in other legislation¹ shall be submitted electronically using the information system Statistics Collection Portal; each statement shall include:

- a) the name of the bank, foreign bank branch or investment firm;
- b) the identification code of the bank, foreign bank branch or investment firm;
- c) information as to whether the statement concerns data collection on an individual or consolidated basis;
- d) the reporting reference date;
- e) the reference period for which the statement is prepared;
- f) the accounting standard used;
- g) the code of the reporting currency.

Section 2

(1) For the purposes of common reporting, banks and investment firms shall submit the following statements:

- a) statements on own funds and own funds requirements and on losses stemming from lending collateralised by immovable property, containing the information as specified in the templates in Annexes I, II, VI and VII of other legislation² according to the instructions therein;
- b) statements on large exposures and concentration risk, containing the information as specified in the templates in Annexes VIII and IX of other legislation² according to the instructions therein;
- c) statements on leverage, containing the information as specified in the templates in Annexes X and XI of other legislation² according to the instructions therein;
- d) statements on liquidity, containing the information as specified in the templates in Annexes XII, XIII, XVIII, XIX, XX, XXI, XXII, XXIII, XXIV and XXV of other legislation² according to the instructions therein.

¹ Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 191, 28.6.2014), as amended.

Commission Implementing Regulation (EU) No 2016/2070 of 14 September 2016 laying down implementing technical standards for templates, definitions and IT-solutions to be used by institutions when reporting to the European Banking Authority and to competent authorities in accordance with Article 78(2) of Directive 2013/36/EU of the European Parliament and of the Council (OJ L 328, 2.12.2016), as amended.

Regulation (EU) 2015/534 of the European Central Bank of 17 March 2015 on reporting of supervisory financial information (ECB/2015/13) (OJ L 86, 31.3.2015), as amended.

² Commission Implementing Regulation (EU) No 680/2014, as amended.

(2) Investment firms that meet the conditions set out in other legislation³ are not required to submit the statements referred to in paragraph 1 which are entitled ‘Group solvency’, ‘Credit risk’, ‘Operational risk’, ‘Market risk’, ‘Prudent valuation’, ‘General government exposures’ and ‘Exposures and losses from lending collateralised by immovable property’.

(3) Investment firms that do not meet the conditions set out in other legislation⁴ are not required to submit the statements referred to paragraph 1(a) which are entitled ‘Group solvency’ and ‘Operational risk’.

(4) Investment firms that meet the conditions set out in other legislation⁵ are not required to submit the statements referred to in paragraph 1(b).

(5) Investment firms that meet the conditions set out in other legislation⁶ are not required to submit the statements referred to in paragraph 1(c).

(6) Where the procedure laid down in other legislation⁷ is to be followed, investment firms are not required to submit the statements referred to in paragraph 1(d).

Section 3

For the purposes of common reporting, foreign bank branches shall submit the statement referred to in Section 2(1)(a) which is entitled ‘Exposures and losses from lending collateralised by immovable property’, containing the information as specified in the templates in Annexes VI and VII of other legislation² according to the instructions therein.

Section 4

(1) For the purposes of financial reporting, banks and investment firms shall submit the following statements:

- a) on a quarterly basis, statements containing the information as specified in the templates in Annexes III and V of other legislation² according to the instructions therein;
- b) on a quarterly basis with threshold, statements containing the information as specified in the templates in Annexes III and V of other legislation² according to the instructions therein;
- c) on a semi-annual basis, statements containing the information as specified in the templates in Annexes III and V of other legislation² according to the instructions therein;
- d) on an annual basis, statements containing the information as specified in the templates in Annexes III and V of other legislation² according to the instructions therein.

(2) Investment firms that do not meet the conditions set out in other legislation⁸ are not required to submit the statements referred to in paragraph 1.

³ Article 95(1) of Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013), as amended.

⁴ Article 96(1)(a) and (b) of Regulation (EU) No 575/2013, as amended.

⁵ Article 388 of Regulation (EU) No 575/2013, as amended.

⁶ Article 6(5) of Regulation (EU) No 575/2013, as amended.

⁷ Article 6(4) of Regulation (EU) No 575/2013, as amended.

⁸ Article 99(2) of Regulation (EU) No 575/2013, as amended.

Section 5

(1) For the purposes of asset encumbrance reporting, banks and investment firms shall submit the following statements:

- a) on a quarterly basis, statements containing the information as specified in the templates in Annexes XVI and XVII of other legislation² according to the instructions therein;
- b) on a semi-annual basis, statements containing the information as specified in the templates in Annexes XVI and XVII of other legislation² according to the instructions therein;
- c) on an annual basis, statements containing the information as specified in the templates in Annexes XVI and XVII of other legislation² according to the instructions therein.

(2) Banks and investment firms are not required to submit the statement referred to in paragraph 1(a) which is entitled 'Maturity data' or the statements referred to in paragraph 1(b) and (c), provided that:

- a) the bank or investment firm has total assets, as calculated in accordance with other legislation,² of less than €30 billion; and
- b) the bank's or investment firm's asset encumbrance level, as calculated in accordance with other legislation,² is below 15%.

(3) Banks or investment firms that do not issue bonds under other legislation⁹ are not required to submit the statement referred to in paragraph 1(a) which is entitled 'Covered bonds'.

Section 6

(1) Where banks or investment firms use the internal ratings-based approach in accordance with other legislation,¹⁰ they shall submit statements containing credit risk information under Article 2 of other legislation¹¹ as specified in the templates in Annexes I to IV of other legislation¹¹ according to the instructions therein.

(2) Where banks or investment firms use internal models in accordance with other legislation,¹² they shall submit statements containing market risk information under Article 3 of other legislation¹¹ as specified in the templates in Annexes V to VII of other legislation¹¹ according to the instructions therein.

Section 7

In addition to the statements referred to in Sections 2 to 6 and Section 8, banks and foreign bank branches shall submit statements for supervisory purposes in accordance with other legislation,¹³ as follows:

- a) in the case of a bank not included in a significant supervised group or a significant branch¹³ – no later than the 30th working day after the reporting reference date under other legislation;²
- b) in the case of a bank included in a significant supervised group¹³ – no later than the 45th working day after the reporting reference date under other legislation;²
- c) in the case of a significant bank in respect of a subsidiary established in a non-participating Member State or a third country¹³ – no later than the 45th working day after the reporting reference date under other legislation;²

⁹ Section 89(7) of Act No 203/2011 on collective investment, as amended by Act No 361/2015.

¹⁰ Article 143 of Regulation (EU) No 575/2013, as amended.

¹¹ Commission Implementing Regulation (EU) No 2016/2070, as amended.

¹² Article 363 of Regulation (EU) No 575/2013, as amended.

¹³ Regulation (EU) 2015/534 (ECB/2015/13).

- d) in the case of a less significant bank reporting at the highest level of consolidation¹³ – no later than the 45th working day after the reporting reference date under other legislation;²
- e) in the case of a less significant bank reporting on a sub-consolidated basis¹³ – no later than the 55th working day after the reporting reference date under other legislation;²
- f) in the case of a less significant bank not included in a supervised group or a less significant branch¹³ – no later than the 45th working day after the reporting reference date under other legislation;²
- g) in the case of a less significant bank included in a less significant supervised group¹³ – no later than the 55th working day after the reporting reference date under other legislation.²

Section 8

(1) Banks subject to Article 7 of other legislation¹³ shall submit statements entitled ‘Breakdown of selected statement of profit or loss items’, ‘Geographical breakdown’ and ‘Group structure’, containing the information as specified in the templates in Annex III of other legislation² according to the instructions therein.

(2) Banks subject to Article 13(7)(a) and Article 14(7) of other legislation¹³ shall submit, in addition to the statements stipulated in other legislation,¹³ a statement containing the information as specified in the template in Annex II of other legislation² according to the instructions therein, and the statement entitled ‘Loan commitments, financial guarantees and other commitments’, containing the information as specified in the template in Annex III of other legislation² according to the instructions therein.

(3) Banks subject to Article 14(2) of other legislation¹³ shall submit, in addition to the statements stipulated in other legislation,¹³ the statement entitled ‘Loan commitments, financial guarantees and other commitments’, containing the information as specified in the template in Annex III of other legislation² according to the instructions therein.

Section 9

This Decree repeals Decree No 3/2017 of Národná banka Slovenska of 20 June 2017 on reporting by banks, foreign bank branches and investment firms for data collection purposes under other legislation (Notification No 168/2017).

Section 10

This Decree takes effect on 31 December 2019.

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Governor

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