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DECREE
of Národná banka Slovenska
of 15 December 2015

amending Decree No 14/2014 of Národná banka Slovenska on reporting for data collection purposes under a separate regulation by banks, branches of foreign banks, investment firms and branches of foreign investment firms

Národná banka Slovenska, in accordance with Article 42(2) and Article 45(5) of Act No 483/2001 Coll. on banks and amending certain laws, as amended, and in accordance with Article 77(7) and Article 139(5) of Act No 566/2001 Coll. on securities and investment services and amending certain laws (the Securities Act), as amended, stipulates as follows:

Section I

Decree No 14/2014 of Národná banka Slovenska on reporting for data collection purposes under a separate regulation by banks, branches of foreign banks, investment firms and branches of foreign investment firms (Notification No 224/2014 Coll.) is amended as follows:

1. Article 1(1) reads:

" (1) Statement produced on the basis of the templates, which are laid down and submitted under a separate regulation¹⁾, shall be submitted electronically using the information system Statistics Collection Portal."

Footnote 1 reads as follows:

"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."

2. In Article 3, the words "and branches of foreign investment firms" are replaced with the words "for the purposes of common reporting".

3. Footnote 2 reads as follows:

"2) 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. After Article 4, the following Articles 4a to 4c are added:

"Article 4a

(1) Statements submitted by banks and investment firms in reporting asset encumbrance for the purposes of financial reporting shall be as follows:

a) statements submitted on a quarterly basis, whose templates including the methodology for preparation are given in Annexes 16 and 17 to a separate regulation¹⁾, and which consist of components as follows:

1. Part A – Encumbrance overview - code F (HFI) 32-04 / Fk (HFI) 32-04 for the information system Statistics Collection Portal, and codes F 32.01, F 32.02, F 32.03 and F 32.04 for the identification of statement templates under a separate regulation;¹⁾
 2. Part B – Maturity data - code F (HFI) 33-04 / Fk (HFI) 33-04 for the information system Statistics Collection Portal, and code F 33.00 for the identification of statement templates under a separate regulation;¹⁾
 3. Part D – Covered bonds - code F (HFI) 35-04 / Fk (HFI) 35-04 for the information system Statistics Collection Portal, and code F 35.00 for the identification of statement templates under a separate regulation;¹⁾
- b) statements submitted on a half-yearly basis, whose templates including the methodology for preparation, are given in Annexes 16 and 17 to a separate regulation¹⁾, and which consist of the reporting of Part E – Advanced Data - code F (HFI) 36-02 / Fk (HFI) 36-02 for the information system Statistics Collection Portal, and codes F 36.01 and F 36.02 for the identification of statement templates under a separate regulation;¹⁾
- c) statements submitted on an annual basis, whose templates including the methodology for preparation, are given in Annexes 16 and 17 to a separate regulation¹⁾, and which consist of the reporting of Part C – Contingent encumbrance - code F (HFI) 34-01 / Fk (HFI) 34-01 for the information system Statistics Collection Portal, and code F 34.00 for the identification of statement templates under a separate regulation.¹⁾

(2) The statements referred to in paragraphs 1(a) second point, 1(b) and 1(c) shall not be submitted where

- a) total assets of the bank or an investment firm, as calculated in accordance with a separate regulation¹⁾, have a value of less than €30 billion, and
- b) the asset encumbrance level of a bank or an investment firm, as calculated in accordance with a separate regulation¹⁾, is below 15%.

(3) The statement referred to in paragraph 1(a) third point shall not be submitted where a bank or an investment firm does not issue bonds in accordance with a separate regulation.³⁾

Article 4b

In addition to the statements referred to in Articles 2 to 4a, a bank and a branch of a foreign bank shall also submit statements with regard to supervisory reporting in accordance with a separate regulation⁴⁾, as follows:

- a) no later than the 30th business day after the reporting reference date in accordance with a separate regulation¹⁾, in the case of significant supervised entities⁴⁾ not included in a significant supervised group;⁴⁾
- b) no later than the 45th business day after the reporting reference date in accordance with a separate regulation¹⁾, in the case of significant supervised entities⁴⁾ included in a significant supervised group;⁴⁾
- c) no later than the 45th business day after the reporting reference date in accordance with a separate regulation¹⁾, in the case of significant supervised groups⁴⁾ concerning subsidiaries established in non-participating Member States or in third countries;
- d) no later than the 45th business day after the reporting reference date in accordance with a separate regulation¹⁾, in the case of less significant supervised groups⁴⁾ reporting on a consolidated basis, including sub-groups;
- e) no later than the 55th business day after the reporting reference date in accordance with a separate regulation¹⁾, in the case of less significant supervised groups⁴⁾ reporting on a sub-consolidated basis;

- f) no later than the 45th business day after the reporting reference date in accordance with a separate regulation¹⁾, in the case of less significant supervised entities⁴⁾ not included in a supervised group;⁴⁾
- g) no later than the 55th business day after the reporting reference date in accordance with a separate regulation¹⁾, in the case of less significant supervised entities⁴⁾ included in a less significant supervised group.⁴⁾

Article 4c

Statements for 2015 submitted in 2016 shall be produced and submitted in accordance with legal regulations in force until 31 December 2015."

Footnotes 3 and 4 read as follows:

"3) Article 89(7) of Act No 203/2011 Coll. on collective investment.

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

- 5. The words "the information system STATUS/STATUS DFT" in all forms are replaced with the words "the information system Statistics Collection Portal" in the appropriate grammatical form throughout the text of the Decree.

Section II

This Decree enters into force on 15 January 2016.

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