

**THIS TEXT IS UNOFFICIAL TRANSLATION AND MAY NOT BE USED AS A BASIS FOR
SOLVING ANY DISPUTE**

- Official Gazette of the Republic of Slovenia, No. 202/21 of 24 December 2021 (in force since 8 January 2022)

Pursuant to the sixth paragraph of Article 268, Article 362 and Article 377 of the Banking Act (Official Gazette of the Republic of Slovenia, Nos. 92/21 and 123/21 [ZBNIP]; hereinafter: the ZBan-3), Article 7 of the Act Implementing the Regulation (EU) laying down a General Framework for Securitisation and Creating a Specific Framework for Simple, Transparent and Standardised Securitisation (Official Gazette of the Republic of Slovenia, No. 22/19; hereinafter: the ZIUDSOL), Article 5 of the Decree on the implementation of the Regulation (EU) on OTC derivatives, central counterparties and trade repositories (Official Gazette of the Republic of Slovenia, No. 8/19; hereinafter: the decree on the implementation of Regulation 648/2012/EU), Article 30 of Council Regulation (EU) No 1024/2013 of 15 October 2013 conferring specific tasks on the European Central Bank concerning policies relating to the prudential supervision of credit institutions (OJ L 287 of 29 October 2013, p. 63; hereinafter: Regulation 1024/2013/EU), Articles 8, 40 and 48 of the Mortgage Bond and Municipal Bond Act (Official Gazette of the Republic of Slovenia, Nos. 10/12 and 47/12; hereinafter: the ZHKO-1), Articles 6, 33 and 47 of the Mortgage Bond and Municipal Bond Act (Official Gazette of the Republic of Slovenia, No. 123/21; hereinafter: the ZHKO-2), Article 7 of the Act Implementing the Regulation (EU) on Key Information Documents for Packaged Retail and Insurance-Based Investment Products (Official Gazette of the Republic of Slovenia, No. 30/18; hereinafter: the ZIUDPNP) and the first paragraph of Article 31 and Article 53 of the Bank of Slovenia Act (Official Gazette of the Republic of Slovenia, Nos. 72/06 [official consolidated version], 59/11 and 55/17; hereinafter: the ZBS-1), the Governing Board of the Bank of Slovenia hereby issues the following

REGULATION

on annual fees for supervision and fees in connection with decision-making procedures of the Bank of Slovenia

1. GENERAL PROVISIONS

Article 1 (content of regulation)

This regulation sets out:

1. the approach to calculate the annual fee for the Bank of Slovenia supervision under the ZBan-3, the ZBS-1, the ZIUDSOL, the decree on the implementation of Regulation 648/2012/EU and the ZIUDPNP;
2. the fee-payers obliged to pay the annual fee for the Bank of Slovenia supervision, the fees for making decisions on requests for the granting of authorisations, and the fees for actions in decision-making procedures;
3. the fees for making decisions on requests for the granting of authorisations on the basis of:
 - the ZBan-3,
 - 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 of 27 June 2013, p. 1), last amended by Commission Implementing Regulation (EU) 2021/1043 of 24 June 2021 on the extension of the transitional provisions related to own funds requirements for exposures to central counterparties set out in Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 225 of 25 June 2021, p. 52) (hereinafter: Regulation 575/2013/EU),
 - the ZIUDSOL,

- the decree on the implementation of Regulation 648/2012/EU,
 - the ZHKO-1,
 - the ZHKO-2, and
 - the ZIUDPNP;
4. the fees for actions undertaken by the Bank of Slovenia when it is responsible for individual actions in the decision-making procedure on matters for which the European Central Bank is responsible pursuant to Regulation 1024/2013/EU;
5. other fees in accordance with the ZBan-3.

Article 2 **(definition of terms)**

- (1) The terms used in this regulation shall have the same meanings as in the legal acts cited in the previous article, and in regulations issued on their basis.
- (2) For the purposes of Sections 3 and 4 of this regulation, the term “authorisation” shall also apply to consents, approvals, exemptions and waivers set out in the legal acts referred to in point 3 of the previous article.
- (3) The term “parallel procedures to grant an authorisation for a qualifying holding” means procedures in which the same future qualifying holder intends, while obtaining a direct qualifying holding in a credit institution established in a participating Member State, to simultaneously obtain an indirect qualifying holding in one or more credit institutions established in various participating Member States within the Single Supervisory Mechanism, where at least one of the credit institutions is established in the Republic of Slovenia.

Article 3 **(fee-payer)**

- (1) A fee-payer obliged to pay the annual fee for the Bank of Slovenia supervision (hereinafter: annual fee) is any entity over whom the Bank of Slovenia conducts supervision or in whose supervision the Bank of Slovenia participates in accordance with the legal acts referred to in point 1 of Article 1 of this regulation, viz.:
1. a bank;
 2. a savings bank;
 3. a branch of a third-country bank;
 4. a branch of a Member State bank;
 5. an approved financial holding company;
 6. an approved mixed financial holding company.
- (2) When an entity obtains fee-payer status for the payment of the annual fee during a particular calendar year, the number of full months in which it was subject to the Bank of Slovenia supervision shall be taken into account on a *pro rata* basis for the payment of the annual fee.
- (3) When a fee-payer loses the status referred to in points 1 to 6 of the first paragraph of this article during a particular calendar year and has a legal successor that itself is a fee-payer for the payment of an annual fee referred to in the first paragraph of this article, the number of full months in which it was subject to the Bank of Slovenia supervision shall be taken into account on a *pro rata* basis in the payment of the annual fee by its legal successor. If the fee-payer has no legal successor, or its legal successor is not a fee-payer for the annual fee referred to in the first paragraph of this article, the proportionate part of the annual fee shall be distributed among all fee-payers set out in the first paragraph of this article, in accordance with the methodology referred to in Article 4 of this regulation.

(4) The fee-payer obliged to pay the fee is the applicant for the granting of an authorisation in a decision-making procedure by the Bank of Slovenia or, in cases set out in point 4 of Article 1 of this regulation, the applicant for the granting of an authorisation in a decision-making procedure by the European Central Bank.

2. ANNUAL FEE

Article 4 (calculation of annual fee)

(1) The total annual fee for a calendar year is equal to the Bank of Slovenia's actual costs of supervision during the year, minus revenues from fees charged in connection with procedures for granting authorisations and the Bank of Slovenia supervisory procedures under the ZBan-3.

(2) The Bank of Slovenia's actual costs of supervision for an individual calendar year referred to in the previous paragraph shall include:

1. costs of the Bank of Slovenia organisational units that relate directly to the supervision of fee-payers set out in the first paragraph of the previous article (direct costs);
2. a portion of the costs of the other Bank of Slovenia organisational units that provide administrative services and support to the organisational units referred to in the previous point (indirect costs).

(3) The amount of the annual fee referred to in the first paragraph of this article for an individual calendar year shall be determined for each fee-payer set out in the first paragraph of the previous article on the basis of the methodology set out in the appendix to this regulation.

Article 5 (notice to fee-payer)

(1) The amount of the annual fee shall be determined for a fee-payer by means of an invoice issued by the Bank of Slovenia by 31 March of the current year for the previous calendar year.

(2) The invoice referred to in the previous paragraph shall contain the following:

1. the amount of the actual costs of supervision referred to in the second paragraph of the previous article;
2. the amount of the total annual fee for the individual calendar year referred to in the first paragraph of the previous article;
3. the amount of the annual fee that must be paid by the fee-payer, itemised into fixed and variable portions.

3. FEES FOR MAKING DECISIONS ON REQUESTS FOR GRANTING OF AUTHORISATIONS

Article 6 (amount and calculation)

(1) The amount of the fees for making decisions on requests for the granting of authorisations shall be determined in terms of points.

- (2) The value of a point pursuant to this regulation is EUR 3.
- (3) The amount of the fee for making a decision on a request for the granting of an authorisation shall be calculated as the multiple of the number of points for the particular request and the value of a point on the day that the obligation to pay the fee arises.
- (4) The obligation to pay the fee shall be deemed to have arisen on the day that the request is lodged.

Article 7
(authorisations in connection with performance of various functions)

The fees for the granting of an authorisation in connection with the performance of various functions are as follows:

1. 200 points for an authorisation to hold an additional non-executive directorship under Article 38 of the ZBan-3;
2. 1,600 points for an authorisation to perform the function of a member of the management board of a bank or savings bank (hereinafter: bank) under Article 41 of the ZBan-3;
3. 200 points for an authorisation to combine the functions of the risk committee and the audit committee under Article 51 of the ZBan-3;
4. 1,600 points for an authorisation to perform the function of a member of the supervisory board of a bank under Article 56 of the ZBan-3;
5. 1,600 points for an authorisation to perform the function of a liquidator of a bank under Article 96 of the ZBan-3;
6. 1,600 points for an authorisation to perform the function of the senior management of a branch of a third-country bank under Article 138 of the ZBan-3.

Article 8
(approval and exemption from approval of financial holding company or mixed financial holding company)

- (1) The fee for approval or exemption from approval of a parent financial holding company or parent mixed financial holding company for whose supervision the Bank of Slovenia is responsible on a consolidated basis under Articles 83 and 86 of the ZBan-3 is 2,400 points.
- (2) When the approval process pursuant to the previous paragraph takes place concurrently with the assessment of the suitability of the qualifying holder on the basis of Article 73 of the ZBan-3, the fee for the granting of approval of a parent financial holding company or parent mixed financial holding company for whose supervision the Bank of Slovenia is responsible on a consolidated basis under Article 83 of the ZBan-3 is 1,800 points.
- (3) The fee for individual actions in the process of approval or exemption from approval of a parent financial holding company or parent mixed financial holding company of a significant supervised entity as defined by Regulation 1024/2013/EU established in the Republic of Slovenia for whose supervision the European Central Bank is responsible on a consolidated basis in accordance with Regulation 1024/2013/EU is 1,000 points.

Article 9
(authorisations in connection with status position)

The fee for granting an authorisation for a merger or demerger under Article 121 of the ZBan-3 is 2,400 points.

Article 10

(authorisations in connection with cross-border provision of services and representation)

(1) The fees for the granting of an authorisation in connection with the cross-border provision of services and representation are as follows:

1. 1,600 points for an authorisation to establish a bank branch in a third country under Article 131 of the ZBan-3;
2. 2,400 points for an authorisation to establish a branch of a third-country bank in the Republic of Slovenia under the first paragraph of Article 137 of the ZBan-3;
3. 800 points for an authorisation to provide an individual additional service that is not cited in the previously granted authorisation to establish a branch of a third-country bank in the Republic of Slovenia under the ninth paragraph of Article 137 of the ZBan-3;
4. 400 points for an authorisation to establish a representative office of a third-country bank under Article 141 of the ZBan-3.

(2) The fee in connection with the notification of the intention to establish a branch of a bank in another Member State and the request to forward the notification to the competent authority of the Member State in which the bank intends to establish a branch under Article 126 of the ZBan-3 is 500 points.

Article 11

(authorisation in connection with establishment of two intermediate EU parent undertakings)

(1) The fee for granting an authorisation in connection with the establishment of an additional intermediate EU parent undertaking under Article 142 of the ZBan-3 is 800 points.

(2) The fee for granting an authorisation in the case of a group for whose supervision on a consolidated basis the European Central Bank is responsible in accordance with Regulation 1024/2013/EU and that includes a significant supervised entity established in the Republic of Slovenia is 200 points.

Article 12

(authorisation in connection with capital instruments)

(1) The fee for granting an authorisation in connection with the inclusion of a Common Equity Tier 1 capital instrument referred to in the first subparagraph of Article 26 of Regulation 575/2013/EU is 500 points.

(2) The fee for granting an authorisation in connection with the inclusion of capital instruments referred to in Articles 52 and 63 of Regulation 575/2013/EU in the calculation of own funds under Article 149 of the ZBan-3 is 500 points.

(3) The fee for processing an official notification for subsequent issuances of forms of Common Equity Tier 1 instruments under the second subparagraph of Article 26(3) of Regulation 575/2013/EU is 250 points.

Article 13

(authorisation for qualifying holding)

The fee for granting an authorisation for a qualifying holding in a financial institution established in the Republic of Slovenia or another Member State under Article 223 of the ZBan-3 is 2,400 points.

Article 14

(authorisation for savings bank to execute foreign exchange transactions)

The fee for granting an authorisation for a savings bank to execute foreign exchange transactions under Article 348 of the ZBan-3 is 800 points.

Article 15

(objection to order)

The fee for an objection to an order in accordance with subsection 13.3.2 of the ZBan-3 is 400 points.

Article 16

(authorisation to use internal approaches and simplified standardised methodology)

(1) The fee for granting an authorisation to use internal approaches under Regulation 575/2013/EU as defined in point 18 of the first paragraph of Article 7 of the ZBan-3 is 2,400 points.

(2) The fee for granting an authorisation to a small and non-complex bank to use a simplified calculation of the net stable funding ratio under Article 428ai of Regulation 575/2013/EU is 500 points.

Article 17

(authorisation under law governing mortgage and municipal bonds)

The fees for granting an authorisation in connection with individual requirements under the ZHKO-2 are as follows:

1. 800 points for an authorisation for a mortgage bond programme or municipal bond programme under Article 6 of the ZHKO-2;
2. 200 points for an authorisation for the subsequent inclusion of mortgage bonds and municipal bonds in the issuance of mortgage bonds and municipal bonds within the group under the third paragraph of Article 25 of ZHKO-2;
3. 400 points for an authorisation to execute the transactions of a trustee or internal trustee of cover assets under Article 33 of the ZHKO-2;
4. 400 points for an authorisation to execute the transactions of a deputy trustee of cover assets under Article 33 in connection with Article 32 of the ZHKO-2;
5. 200 points for an authorisation to transfer cover assets to another issuer under Article 47 of the ZHKO-2.

Article 18

(authorisations under decree on implementation of Regulation 648/2012/EU)

The fee for the official notification of a counterparty with regard to the use of an exemption in intragroup transactions under Articles 4, 9 or 11 of Regulation 648/2012/EU is 500 points.

Article 19
(authorisations under ZIUDPNP)

The fee for approval of the key information document for a packaged retail and insurance-based investment product under Article 7 of Regulation (EU) No 1286/2014 of the European Parliament and of the Council of 26 November 2014 on key information documents for packaged retail and insurance-based investment products (PRIIPs) (OJ L 354 of 23 December 2016, p. 35), last amended by Regulation (EU) 2019/1156 of the European Parliament and of the Council of 20 June 2019 on facilitating cross-border distribution of collective investment undertakings and amending Regulations (EU) No 345/2013, (EU) No 346/2013 and (EU) No 1286/2014 (OJ L 188 of 12 July 2019, p. 55) is 500 points.

Article 20
(*ex officio* authorisations)

The fee for deciding on the granting of an authorisation granted *ex officio* by the Bank of Slovenia is 500 points.

Article 21
(other authorisations under ZBan-3 and EU regulations)

The fee for granting an individual authorisation under the ZBan-3 and EU regulations referred to in Article 1 of this regulation for which the fee is not defined in the previous articles of this regulation is 500 points.

4. FEES FOR ACTIONS IN DECISION-MAKING PROCEDURE

Article 22
(general)

(1) The fees for individual actions of the Bank of Slovenia in the decision-making procedure with regard to matters for which pursuant to Regulation 1024/2013/EU the European Central Bank is responsible in connection with significant supervised entities in the euro area, as defined by Regulation 1024/2013/EU, where the decisions are made within the framework of common procedures as defined in Part V of Regulation (EU) No 468/2014 of the European Central Bank of 16 April 2014 establishing a framework for cooperation within the Single Supervisory Mechanism between the European Central Bank and national competent authorities and with national designated authorities (SSM Framework Regulation) (OJ L 141 of 14 May 2015, p. 1; hereinafter: Regulation 468/2014/EU), are set out in Articles 23 and 24 of this regulation.

(2) The fees for other individual actions of the Bank of Slovenia in the decision-making procedure on matters relating to significant supervised entities as defined by Regulation 1024/2013/EU and for which the European Central Bank is responsible pursuant to the aforementioned regulation, where the Bank of Slovenia provides assistance in preparation and verification in accordance with Part VI of Regulation 468/2014/EU, shall be determined in the same amount as the fees for the granting of individual authorisations as defined in this regulation, unless stipulated otherwise for a particular authorisation under this regulation.

Article 23

(authorisations in connection with provision of services)

The fees for granting an authorisation in connection with the provision of individual services under the ZBan-3 are as follows:

1. 3,200 points for an authorisation to provide banking services under Article 31 in connection with Article 113 of the ZBan-3;
2. 800 points for an authorisation to provide individual financial services under Article 31 in connection with Article 119 of the ZBan-3;
3. 800 points for an authorisation to provide ancillary financial services under Article 31 in connection with Article 119 of the ZBan-3;
4. 500 points for an authorisation to provide services within the framework of liquidation proceedings at a bank under Article 98 of the ZBan-3;
5. 500 points for the reacquisition of an authorisation to provide banking, financial and ancillary financial services under Article 100 of the ZBan-3.

Article 24

(authorisations in connection with qualifying holdings)

(1) The fee for the granting of an authorisation in connection with qualifying holdings in a bank is 2,400 points, and relates to the following authorisations:

1. an authorisation to acquire qualifying holding under the first paragraph of Article 67 of the ZBan-3;
2. an authorisation to acquire qualifying holding on the basis of an agreement to act in concert under the second paragraph of Article 67 of the ZBan-3;
3. an authorisation to acquire qualifying holding on the basis of a qualifying shareholders' agreement under the third paragraph of Article 67 of the ZBan-3;
4. an authorisation for parties to a qualifying shareholders' agreement for any further acquisition of shares based on which they would exceed the range to which a previously granted authorisation to acquire a qualifying holding applies under the fourth paragraph of Article 67 of the ZBan-3;
5. an authorisation for a new party to a qualifying shareholders' agreement under the fifth paragraph of Article 67 of the ZBan-3;
6. an authorisation to acquire a qualifying holding under Article 68 of the ZBan-3;
7. a qualifying holder's authorisation for any further acquisition of shares based on which they would exceed the range to which a previously granted authorisation to acquire a qualifying holding applies under the second paragraph of Article 77 of the ZBan-3;
8. an authorisation of joint qualifying holders for any further acquisition of shares based on which their joint holding would exceed the range to which a previously granted authorisation to acquire a qualifying holding applies under the third paragraph of Article 77 of the ZBan-3.

(2) The fees for granting an authorisation in connection with qualifying holdings in a bank under the previous paragraph shall apply to the direct future qualifying holder. When the request for the granting of an authorisation to acquire a qualifying holding also includes indirect future qualifying holders, the fee shall be increased by 400 points for each indirect future qualifying holder, up to a maximum of 5,600 points (for the direct and indirect future qualifying holders in total).

(3) The fee for granting an authorisation in connection with qualifying holdings in a bank under the first paragraph of this article that includes an indirect qualifying holder alone is 2,400 points. When the request for the granting of an authorisation to acquire a qualifying holding also includes additional indirect future qualifying holders, the fee shall be increased by 400 points for each indirect future qualifying holder, up to a maximum of 5,600 points (for the indirect future qualifying holders in total).

(4) In the event of the withdrawal of a request for the granting of an authorisation to obtain a qualifying holding on account of the need to conduct parallel procedures to grant an authorisation for a qualifying holding in other participating Member States within the Single Supervisory Mechanism, the repeat payment of the fee for making a decision on the repeat request for the granting of an authorisation to obtain the qualifying holding in question shall be waived for the fee-payer.

5. TRANSITIONAL AND FINAL PROVISIONS

Article 25 (repeal of previous regulation)

On the day that this regulation enters into force, the Regulation on annual fees for supervision and administrative fees in connection with decision-making procedures of the Bank of Slovenia (Official Gazette of the Republic of Slovenia, Nos. 47/15, 72/17, 173/20, 92/21 [ZBan-3] and 159/21) shall cease to be in force.

Article 26 (entry into force)

(1) This regulation shall enter into force on the fifteenth day after its publication in the Official Gazette of the Republic of Slovenia.

(2) For the purposes of the annual fee under Section 2 of this regulation, this regulation shall be applied for the first time in 2022 for the 2021 calendar year.

(3) The provisions of Article 17 of this regulation shall begin to be applied as of the beginning of the application of the ZHKO-2. Prior to its application, the fees for granting an authorisation in connection with individual requirements under the ZHKO-1 are as follows:

1. 3,200 points for an authorisation to issue mortgage and municipal bonds under Article 8 of the ZHKO-1;
2. 400 points for an authorisation to execute the transactions of a trustee of the cover register under Article 40 of the ZHKO-1;
3. 400 points for an authorisation to execute the transactions of a deputy trustee of the cover register under Article 40 in connection with Article 39 of the ZHKO-1;
4. 200 points for an authorisation to transfer cover assets to another issuer under Article 48 of the ZHKO-1.

(4) This regulation shall not apply to procedures for granting authorisations under Sections 3 and 4 of this regulation that were begun before the entry into force of this regulation, provided that when the request was submitted the obligation to pay a fee for the granting of the authorisation was set out in the Regulation on annual fees for supervision and administrative fees in connection with decision-making procedures of the Bank of Slovenia (Official Gazette of the Republic of Slovenia, Nos. 47/15, 72/17, 173/20, 92/21 [ZBan-3] and 159/21) or the obligation to pay a fee for the granting of the authorisation did not exist.

Ljubljana, 21 December 2021

Boštjan Vasle
President,
Governing Board of the Bank of Slovenia

Methodology for calculation of annual fee for supervision

General

1. The basis for determining the annual fee for supervision of an individual fee-payer is the total annual fee for the individual calendar year, as defined in the first paragraph of Article 4 of this regulation.
2. The annual fee for supervision of an individual fee-payer is calculated as the sum of the fixed and variable portions of the total annual fee, having regard for the second and third paragraphs of Article 3 of this regulation.
3. The calculation of the fixed and variable portions of the total annual fee is determined for a fee-payer on an individual basis as at the final day of the calendar year to which the annual fee for supervision relates.

Fixed portion of total annual fee

4. The fixed portion of the total annual fee amounts to 10 % of the amount referred to in point 1 of this appendix, having regard for points 5 to 7 of this appendix.
5. The amount of the fixed portion of the annual fee for supervision of a fee-payer referred to in point 4 of the first paragraph of Article 3 of this regulation is EUR 25,000.
6. The amount of the fixed portion of the annual fee for supervision of a fee-payer referred to in points 5 and 6 of the first paragraph of Article 3 of this regulation is EUR 5,000.
7. The amount of the fixed portion of the total annual fee referred to in point 4 of this appendix is reduced by the amount of the annual fee for supervision of fee-payers under points 5 and 6 of the appendix, and is equally distributed among fee-payers referred to in points 1, 2 and 3 of the first paragraph of Article 3 of this regulation; however, the amount of the fixed portion of the annual fee for small and non-complex banks is halved.
8. The difference between the amount of the fixed portion of the total annual fee referred to in point 4 of this appendix and the sum of the amounts under points 5, 6 and 7 of this appendix is transferred to the variable portion of the total annual fee.

Variable portion of total annual fee

9. The variable portion of the total annual fee consists of the sum of the difference between the amount of the total annual fee referred to in point 1 of this appendix and the amount of the fixed portion of the total annual fee referred to in point 4 of this appendix, and the transferred fixed portion of the total annual fee referred to in point 8 of this appendix.
10. The amount of the variable portion of the annual fee for supervision of a fee-payer referred to in points 4, 5 and 6 of the first paragraph of Article 3 of this regulation is zero.
11. The amount of the variable portion of the total annual fee referred to in point 9 of this appendix, having regard for point 10 of this appendix, is distributed among fee-payers referred to in points 1, 2

and 3 of the first paragraph of Article 3 of this regulation, with regard to each fee-payer's weighted share of the sum of the total assets of fee-payers and of the sum of the total risk exposure amounts of fee-payers, where total assets carry a weight of 0.25 and total risk exposure amounts carry a weight of 0.75.

12. For the purposes of the calculation referred to in point 11 of this appendix, the total assets and total risk exposure amount of a fee-payer taken into account are those reported by the fee-payer in accordance with Commission Implementing Regulation (EU) No 2021/451 of 17 December 2020 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to supervisory reporting of institutions and repealing Implementing Regulation (EU) No 680/2014 (OJ L 97 of 19 March 2021, p. 1), last amended by the Corrigendum to Commission Implementing Regulation (EU) 2021/451 of 17 December 2020 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to supervisory reporting of institutions and repealing Implementing Regulation (EU) No 680/2014 (OJ L 136 of 21 April 2021, p. 328).