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Pursuant to the third paragraph of Article 13 of the Banking Act (Official Gazette of the Republic of Slovenia, Nos. 25/15, 44/16 [ZRPPB], 77/16 [ZCKR], 41/17, 77/18 [ZTFI-1], 22/19 [ZIUDSOL] and 44/19 [constitutional court decision]; hereinafter: the ZBan-2), and the first paragraph of Article 31 of the Banka Slovenije Act (Official Gazette of the Republic of Slovenia, Nos. 72/06 [official consolidated version], 59/11 and 55/17), the Governing Board of Banka Slovenije hereby issues the following

REGULATION

on the application of the Guidelines on reporting and disclosure of exposures subject to measures applied in response to the COVID-19 crisis (EBA/GL/2020/07)

Article 1

(purpose and field of application of guidelines)

(1) Pursuant to the first paragraph of Article 16 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331 of 15 December 2010, p 12; hereinafter: Regulation (EU) No 1093/2010), the European Banking Authority published the Guidelines on reporting and disclosure of exposures subject to measures applied in response to the COVID-19 crisis (EBA/GL/2020/07; hereinafter: the guidelines) on its website on 2 June 2020.

(2) The guidelines referred to in the first paragraph of this article lay down the content and uniform formats for reporting and disclosing information regarding all exposures as defined in Annex V to 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 of 28 June 2014, p 1).

(3) The guidelines are addressed to:

1. credit institutions referred to in point (1) of the first paragraph of Article 4 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 of 27 June 2013, p 1; hereinafter: Regulation (EU) No 575/2013); and
2. the competent authorities referred to in point (i) of the second paragraph of Article 4 of Regulation (EU) No 1093/2010.

Article 2

(content of regulation and scope of application of guidelines)

- (1) By virtue of this regulation Banka Slovenije sets out the application of the guidelines to:
1. banks and savings banks that in accordance with the ZBan-2 have obtained an authorisation to provide banking services in the Republic of Slovenia (hereinafter: banks); and
 2. Banka Slovenije, when in accordance with the ZBan-2 in its role as the competent authority it is exercising supervisory powers and tasks over banks referred to in point 1 of this paragraph.

(2) The banks referred to in point 1 of the first paragraph of this article shall report on exposures subject to measures applied in response to the COVID-19 crisis on an individual, sub-consolidated and consolidated basis in accordance with Title II of Part One of Regulation (EU) No 575/2013, and shall take into account the provisions of the guidelines regarding reporting in the parts addressed to them. However, banks obliged to report on a sub-consolidated or consolidated basis shall be waived from reporting on an individual basis.

(3) The banks referred to in point 1 of the first paragraph of this article that report on exposures subject to measures applied in response to the COVID-19 crisis shall be waived from reporting of templates 90.02, 90.03, 91.02, 91.03, 91.04, 92.01, 93.01 and 93.02 set out in Annex 1 to the guidelines.

(4) Notwithstanding the previous paragraph, the banks that are defined as other systemically important institutions in accordance with Article 219 of the ZBan-2 shall report using all templates set out in Annex 1 to the guidelines.

(5) The banks referred to in point 1 of the first paragraph of this article that must meet all or some of the disclosure requirements under Part Eight in accordance with Articles 6, 10 and 13 of Regulation (EU) No 575/2013 shall take into account the provisions of the guidelines in the parts addressed to them.

(6) In exercising its supervisory powers and tasks in accordance with the ZBan-2 and Regulation (EU) No 575/2013, Banka Slovenije shall take account of the provisions of the guidelines in the parts relating to the exercise of the powers and tasks of the competent authority.

Article 3 (entry into force)

(1) This regulation shall enter into force on the day after its publication in the Official Gazette of the Republic of Slovenia, and shall be applied for the first time in the reporting and disclosure of information with the reference date as of 30 June 2020.

(2) Notwithstanding the first paragraph of this article, the banks referred to in point 1 of the first paragraph of Article 2 that must meet all or some of the disclosure requirements under Part Eight in accordance with Articles 6, 10 and 13 of Regulation (EU) No 575/2013 shall disclose information with the reference date as of 30 June in accordance with the rules set out in Part Eight of Regulation (EU) No 575/2013 by no later than 30 September.

Ljubljana, 7 July 2020

Boštjan Vasle
President,
Governing Board of Banka
Slovenije