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Pursuant to the third paragraph of Article 13 of the Banking Act (Official Gazette of the Republic of Slovenia, Nos. 92/21 and 123/21 [ZBNIP]), and the first paragraph of Article 31 of the Bank of Slovenia 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

Article 1

(purpose and field of application of guidelines)

(1) Pursuant to Article 16(1) 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), last amended by Regulation (EU) 2019/2175 of the European Parliament and of the Council of 18 December 2019 amending Regulation (EU) No 1093/2010 establishing a European Supervisory Authority (European Banking Authority), Regulation (EU) No 1094/2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), Regulation (EU) No 1095/2010 establishing a European Supervisory Authority (European Securities and Markets Authority), Regulation (EU) No 600/2014 on markets in financial instruments, Regulation (EU) 2016/1011 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds, and Regulation (EU) 2015/847 on information accompanying transfers of funds (OJ L 334 of 27 December 2019, p. 1) (hereinafter: Regulation (EU) No 1093/2010), on 2 June 2020 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.

(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 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), repealed by 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 97 of 19 March 2021, p. 1).

(3) The guidelines are addressed to:

1. credit institutions referred to in point 1 of Article 4(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 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); and

2. competent authorities referred to in point (i) of Article 4(2) of Regulation (EU) No 1093/2010.

Article 2 **(content of regulation and application of guidelines)**

(1) By virtue of this regulation Banka Slovenije sets out the application of the guidelines and all their future amendments, unless provided otherwise by Banka Slovenije in respect of a particular amendment to the guidelines, to:

1. banks and savings banks for whose supervision Banka Slovenije is responsible in accordance with the ZBan-3 and 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: banks); and
2. Banka Slovenije, when in accordance with the ZBan-3 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) There shall be no need for banks referred to in point 1 of the previous paragraph to report and disclose the information referred to in the second paragraph of the previous article in accordance with the provisions in the guidelines addressed to them.

(3) In exercising its supervisory powers and tasks in accordance with the ZBan-3 and Regulation (EU) No 575/2013, Banka Slovenije shall not take account of provisions in the guidelines addressed to it.

Article 3 **(repeal of previous regulation)**

(1) On the day that this regulation enters into force, the 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) (Official Gazette of the Republic of Slovenia, No. 104/20) shall cease to be in force.

(2) Notwithstanding the previous paragraph, the regulations referred to in the previous paragraph shall apply to the reporting and disclosure of information as at 31 December 2021.

Article 4 **(entry into force)**

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

Ljubljana, 15 February 2022

Boštjan Vasle
President,
Governing Board of Banka
Slovenije