

- Official Gazette of the Republic of Slovenia, No. 11/18 of 23 February 2018 (in force as of 20 March 2018)

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] and 41/17; hereinafter: the ZBan-2), 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] and 59/11), the Governing Board of the Bank of Slovenia hereby issues the following

REGULATION

on the application of the Guidelines on uniform disclosures under Article 473a of Regulation (EU) No 575/2013 as regards the transitional period for mitigating the impact of the introduction of IFRS 9 on own funds

Article 1

(purpose and field of application)

- (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; hereinafter: Regulation (EU) No 1093/2010), on 12 January 2018 the European Banking Authority issued the Guidelines on uniform disclosures under Article 473a of Regulation (EU) No 575/2013 as regards the transitional period for mitigating the impact of the introduction of IFRS 9 on own funds (hereinafter: the guidelines), which are published on its website.
- (2) The guidelines referred to in the first paragraph of this article regulate the uniform disclosures required under Article 473a 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), as amended by Regulation (EU) 2017/2395 of the European Parliament and of the Council of 12 December 2017 amending Regulation (EU) No 575/2013 (OJ L 345 of 27 December 2017; p 27).
- (3) The guidelines apply to:
 1. credit institutions as defined in point 1 of Article 4(1) of Regulation (EU) No 575/2013;
 2. competent authorities as defined in point (i) of Article 4(2) of Regulation (EU) No 1093/2010.

Article 2

(content of regulation and scope of application of guidelines)

- (1) By virtue of this regulation the Bank of Slovenia 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 are obliged to meet some or all of the disclosure requirements under Part Eight of Regulation (EU) No 575/2013; and
 2. the Bank of Slovenia, 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) Banks referred to in point 1 of the first paragraph of this article shall take full account of the provisions of the guidelines in the parts addressed to banks.

(3) In exercising its supervisory powers and tasks in accordance with the ZBan-2 and Regulation (EU) No 575/2013, the Bank of Slovenia shall take full 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)

This regulation shall enter into force on the day after its publication in the Official Gazette of the Republic of Slovenia, and shall begin to be applied on 20 March 2018.

Article 4
(cessation of validity)

This regulation shall remain in force until the end of the transitional period referred to in the sixth paragraph of Article 473a of Regulation (EU) No 575/2013, which ends on 31 December 2022.

Ljubljana, 13 February 2018

Dr Primož Dolenc

Deputy-President,
Governing Board of the Bank
of Slovenia