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Official Gazette of the Republic of Slovenia, No. 184/21 of 26 November 2021 (begins to be applied
on 30 December 2021)

Pursuant to point 4 of the first paragraph of Article 109 of the Banking Act (Official Gazette of the Republic of Slovenia, Nos. 92/21 and 123/21 [ZBNIP]) and the third paragraph of Article 13 and the first paragraph of Article 31 in connection with Article 55 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 reporting by monetary financial institutions

Article 1
(general provision)

(1) This regulation lays down the obligation of monetary financial institutions to report data to Banka Slovenije in accordance with the requirements of the European System of Central Banks (ESCB) and the other needs of Banka Slovenije, including needs relating to banking supervision, macroprudential supervision and the analysis of financial stability. They include:

1. financial information with regard to financial statements;
2. detailed data from business contracts, including interest rates;
3. information regarding risk-bearing on-balance-sheet and off-balance-sheet asset items, and regarding the classification of financial assets and off-balance-sheet contingent liabilities/commitments given, and other parameters in connection with credit risk;
4. data for financial accounts statistics;
5. information regarding the revaluation of financial instruments and regarding transactions in financial instruments;
6. detailed information regarding loans serviced by a bank on behalf of third parties;
7. information regarding new loans to natural persons;
8. information regarding the deferral of liabilities and non-performing exposures in transactions with natural persons;
9. information regarding the holdings of securities by group in accordance with Regulation (EU) No 1011/2012 of the European Central Bank of 17 October 2012 concerning statistics on holdings of securities (ECB/2012/24; OJ L 305 of 1 November 2012, p. 6), last amended by Regulation (EU) No 2018/318 of the European Central Bank of 22 February 2018 amending Regulation (EU) No 1011/2012 concerning statistics on holdings of securities (ECB/2018/7; OJ L 62 of 5 March 2018, p. 4) (hereinafter: Regulation (EU) No 1011/2012 (ECB/2012/24)).

(2) This regulation shall lay down the reporting obligations of monetary financial institutions having regard to:

1. Regulation (EU) 2016/867 of the European Central Bank of 18 May 2016 on the collection of granular credit and credit risk data (ECB/2016/13; OJ L 144 of 1 June 2016, p. 44; hereinafter: the AnaCredit Regulation);
2. Recommendation of the European Systemic Risk Board of 31 October 2016 on closing real estate data gaps (ESRB/2016/14; OJ C 31 of 31 January 2017, p. 1), last amended by the Recommendation amending Recommendation ESRB/2016/14 on closing real estate data gaps of 21 March 2019 (ESRB/2019/3; OJ C 271 of 13 August 2019, p. 1);

3. Regulation (EU) No 1011/2012 (ECB/2012/24);
4. Regulation (EU) No 2021/379 of the European Central Bank of 22 January 2021 on the balance sheet items of credit institutions and of the monetary financial institutions sector (ECB/2021/2; OJ L 73/2021 of 3 March 2021, p 1);
5. Regulation (EU) No 1072/2013 of the European Central Bank of 24 September 2013 concerning statistics on interest rates applied by monetary financial institutions (recast) (ECB/2013/34; OJ L No 297 of 7 November 2013, p. 51), last amended by Regulation (EU) No 756/2014 of the European Central Bank of 8 July 2014 amending Regulation (EU) No 1072/2013 (ECB/2013/34) concerning statistics on interest rates applied by monetary financial institutions (ECB/2014/30; OJ L 205 of 12 July 2014, p. 14); and
6. Regulation (EU) No 2021/830 of the European Central Bank of 26 March 2021 on balance sheet item statistics and interest rate statistics of monetary financial institutions (ECB/2021/11; OJ L 208 of 11 June 2021, p 1).

Article 2 (reporting entities)

(1) In accordance with this regulation, reporting entities shall comprise monetary financial institutions (MFIs) that include the following institutions or that perform the following activities for reporting purposes:

1. banks established in the Republic of Slovenia that hold Banka Slovenije authorisation to provide banking services;
2. branches of third-country banks that provide banking services in the Republic of Slovenia in accordance with the law governing banking;
3. savings banks established in the Republic of Slovenia that hold Banka Slovenije authorisation to provide banking services;
4. electronic money institutions established in the Republic of Slovenia that hold Banka Slovenije authorisation to provide electronic money issuing services and whose main activity is financial intermediation in the form of electronic money issuing;
5. electronic money institutions from EU Member States that have obtained authorisation from the competent supervisory authority of a Member State to provide electronic money issuing services and that have announced their intention to issue electronic money in the Republic of Slovenia, and whose main activity is financial intermediation in the form of electronic money issuing;
6. branches of third-country electronic money institutions that have obtained Banka Slovenije authorisation and in accordance with the act governing the issue of electronic money have established a branch in the Republic of Slovenia, and whose main activity is financial intermediation in the form of electronic money issuing; and
7. banks that the Governing Council of the ECB has defined as part of the actual reporting population and that have been officially informed by Banka Slovenije of the obligation to report on holdings of securities by group in accordance with the criteria set out in Regulation (EU) No 1011/2012 (ECB/2012/24).

(2) In accordance with this regulation, reporting entities shall also comprise money market funds that belong to a banking group as defined in point 7 of the previous paragraph. For the purpose of this regulation, money market funds shall mean mutual funds whose investment fund shares or units are a close substitute for deposits in terms of liquidity and that invest primarily in money market instruments and/or in the shares/points of money market funds and/or in other transferable debt instruments with a residual maturity of up to and including one year and/or in bank deposits, and/or that achieve a rate of return that is close to interest rates on money market instruments.

Article 3
(obligation to report data)

(1) The reporting entities referred to in the previous article shall provide the data set out in the first paragraph of the first article of this regulation via the following reports:

1. Accounting items including interest rates (BS1S report), which comprise financial information with regard to financial statements and detailed information from contracts on instruments, as at the end of each month;
2. Parameters related to credit risk and repayments (BS1K report) that relate to investments in debt instruments and commitments/contingent off-balance-sheet liabilities, and to debtors associated with those instruments, as at the end of each quarter;
3. Events related to debtors from financial instruments (BDOG report), at the level of individual instrument, that occurred during the reference month and that are not included in the BS1S report;
4. Report on the revaluation of financial instruments and regarding transactions in financial instruments (BS1V report), which includes data regarding the revaluation of financial instruments and transactions in financial instruments executed during the reference month;
5. Credit instruments that a bank services on behalf of third parties (BS1KP report), as at the end of each month;
6. Correlation table of joint liabilities (BSSOL report), which defines in detail the obligations of joint debtors, as at the end of each month;
7. Table of credit protection (BSZAV report) received by creditors to secure exposures reported at the level of individual contract, as at the end of each month;
8. Correlation table of the credit protection allocated value (BSIVZ report), with the aim of assigning data regarding credit protection received to individual contracts, as at the end of each month;
9. Correlation table of related parties (BSPOV report), which defines relations between legal entities at the end of each month;
10. Report on the characteristics of new loans to natural persons (BSMAP report), for transactions concluded during the reference quarter;
11. Report on deferred payments of liabilities and non-performing exposures to natural persons (BSZAM report), as at the end of each quarter; and
12. Report on holdings of securities (SHSG report) for selected banking groups, as at the end of each quarter.

(2) In addition to the reports set out in the previous paragraph, the reporting entities referred to in points 1 to 3 of the first paragraph of the previous article shall provide Banka Slovenije, upon request, additional information regarding foreign business entities that are residents of another reporting Member State based on the AnaCredit Regulation, by making an entry in the Register of foreign business entities, which is maintained by Banka Slovenije in accordance with the act governing the central credit register.

Article 4
(issuing of guidelines)

The Governor of Banka Slovenije shall issue guidelines for implementing this regulation.

Article 5
(cessation of validity of regulations)

(1) On the day this regulation enters into force, the Regulation on reporting by monetary financial institutions (Official Gazette of the Republic of Slovenia, Nos. 44/18, 140/20 and 92/21 [ZBan-3]) shall cease to be in force, but shall apply until the commencement of the application of this regulation.

(2) On the day this regulation enters into force, the Guidelines for implementing the Regulation on reporting by monetary financial institutions of 3 December 2019, amended by the Guidelines amending the Guidelines for implementing the Regulation on reporting by monetary financial institutions of 3 March 2020, the Guidelines amending the Guidelines for implementing the Regulation on reporting by monetary financial institutions of 26 May 2020, the Guidelines amending the Guidelines for implementing the Regulation on reporting by monetary financial institutions of 7 October 2020, the Guidelines amending the Guidelines for implementing the Regulation on reporting by monetary financial institutions of 16 March 2021 and the Guidelines amending the Guidelines for implementing the Regulation on reporting by monetary financial institutions of 2 July 2021, shall cease to be in force, but shall apply until the issue of the guidelines referred to in the previous article.

(3) Notwithstanding the previous paragraph, the guidelines referred to in the previous paragraph:

1. shall also apply for reporting as at 31 December 2021 in the BSPOV report when addressing the reporting obligation under the attribute 814. *Data type* as set out in section 8.4 *Correlation table of related parties*, based on which only new and amended records are reported; and
2. can also be used for reporting as at 31 December 2021 in the BS1S report in the following items:
 - UP110 *Gains on the derecognition of financial assets measured at fair value through other comprehensive income – debt securities,*
 - UP111 *Gains on the derecognition of financial assets measured at fair value through other comprehensive income – loans and advances,*
 - UO110 *Losses on the derecognition of financial assets measured at fair value through other comprehensive income – debt securities,*
 - UO111 *Losses on the derecognition of financial assets measured at fair value through other comprehensive income – loans and advances,*
 - UP112 *Gains on the derecognition of financial assets measured at amortised cost – debt securities,*
 - UP113 *Gains on the derecognition of financial assets measured at amortised cost – loans and advances,*
 - UO112 *Losses on the derecognition of financial assets measured at amortised cost – debt securities,*
 - UO113 *Losses on the derecognition of financial assets measured at amortised cost – loans and advances,*
 - UO508 *Impairment of financial assets measured at fair value through other comprehensive income – debt securities,*
 - UO509 *Impairment of financial assets measured at fair value through other comprehensive income – loans and advances,*
 - UP508 *Reversal of impairment of financial assets measured at fair value through other comprehensive income – debt securities,*
 - UP509 *Reversal of impairment of financial assets measured at fair value through other comprehensive income – loans and advances,*
 - UO510 *Impairment of financial assets measured at amortised cost – debt securities,*
 - UO511 *Impairment of financial assets measured at amortised cost – loans and advances,*
 - UP510 *Reversal of impairment of financial assets measured at amortised cost – debt securities,*
 - UP511 *Reversal of impairment of financial assets measured at amortised cost – loans and advances,*
 - UO530 *Impairment of property, plant and equipment,*
 - UO531 *Impairment of investment property,*
 - UO533 *Impairment of other intangible assets, and*
 - UO539 *Impairment of other assets.*

(4) If a bank elects to apply the provisions set out in point 2 of the previous paragraph, it shall apply that approach in the reporting of all of the above-stated items.

Article 6
(commencement of validity and application)

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 30 December 2021.

Ljubljana, 23 November 2021

Boštjan Vasle (signed)
President
Governing Board of Banka Slovenije