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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 amending Guidelines EBA/GL/2018/01 on uniform disclosures under Article 473a of Regulation (EU) No 575/2013 (CRR) on the transitional period for mitigating the impact of the introduction of IFRS 9 on own funds to ensure compliance with the CRR ‘quick fix’ in response to the COVID-19 pandemic
(EBA/GL/2020/12)

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 amending Guidelines EBA/GL/2018/01 on uniform disclosures under Article 473a of Regulation (EU) No 575/2013 (CRR) as regards transitional arrangements for mitigating the impact of the introduction of IFRS 9 on own funds to ensure compliance with the CRR ‘quick fix’ in response to the COVID-19 pandemic (EBA/GL/2020/12; hereinafter: the guidelines) on its website on 11 August 2020.

(2) The guidelines referred to in the first paragraph of this article amend Guidelines EBA/GL/2018/01 on uniform disclosures under Article 473a of Regulation (EU) No 575/2013 as regards transitional arrangements for mitigating the impact of the introduction of IFRS 9 on own funds, in order to ensure compliance with 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) No 2019/876 of the European Parliament and of the Council of 20 May 2019 amending Regulation (EU) No 575/2013 as regards the leverage ratio, the net stable funding ratio, requirements for own funds and eligible liabilities, counterparty credit risk, market risk, exposures to central counterparties, exposures to collective investment undertakings, large exposures, reporting and disclosure requirements, and Regulation (EU) No 648/2012 (OJ L 150 of 7 June 2019, p. 1) and Regulation (EU) 2020/873 of the European Parliament and of the Council of 24 June 2020 amending Regulations (EU) No 575/2013 and (EU) 2019/876 as regards certain adjustments in response to the COVID-19 pandemic (OJ L 204 of 26 June 2020, p. 4).

(3) The guidelines are addressed to:

1. the credit institutions referred to in point (1) of the first paragraph of Article 4 of 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 for:
1. banks and savings banks that in accordance with the ZBan-2 have obtained 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 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 part addressed to them.
- (3) In exercising its supervisory powers and tasks in accordance with the ZBan-2 and Regulation (EU) No 575/2013, Banka Slovenije shall take into account the provisions of the guidelines in the part relating to the exercise of the tasks and powers 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 remain in force until the end of the transitional periods set out in the first paragraph of Article 468 and the sixth paragraph of Article 473a of Regulation (EU) No 575/2013.

Article 4
(amendment to the regulation on the application of the guidelines on uniform disclosures)

The text of Article 4 of the 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 (Official Gazette of the Republic of Slovenia, No. 11/2018) shall be amended to read, "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."

Ljubljana, 29 September 2020

Boštjan Vasle
President,
Governing Board of Banka
Slovenije