

**THIS TEXT IS UNOFFICIAL TRANSLATION AND MAY NOT BE USED AS A BASIS FOR SOLVING ANY DISPUTE**

- Official Gazette of the Republic of Slovenia, No. 38/19 of 14 June 2019 (in force since 15 June 2019)

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] and 22/19 [ZIUDSOL]; 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], 59/11 and 55/17), the Governing Board of the Bank of Slovenia hereby issues the following

**REGULATION**

**on the application of the Guidelines on disclosure of non-performing and forborne exposures (EBA/GL/2018/10)**

**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), as last amended by Regulation (EU) No 2018/1717 of the European Parliament and of the Council of 14 November 2018 amending Regulation (EU) No 1093/2010 as regards the location of the seat of the European Banking Authority (OJ L 291 of 16 November 2018; p 1; hereinafter: Regulation (EU) No 1093/2010), on 17 December 2018 the European Banking Authority published the Guidelines on disclosure of non-performing and forborne exposures (EBA/GL/2018/10; hereinafter: the guidelines) on its website.
- (2) The guidelines referred to in the first paragraph of this article specify the content and uniform disclosure formats for credit institutions for disclosures related to non-performing exposures, forborne exposures and foreclosed assets.
- (3) The guidelines are addressed to:
  1. competent authorities as defined in point (i) of Article 4(2) of Regulation (EU) No 1093/2010; and
  2. credit institutions as defined 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 Regulation (EU) 2019/630 of the European Parliament and of the Council amending Regulation (EU) No 575/2013 as regards minimum loss coverage for non-performing exposures (OJ L 111 of 25 April 2019, p 4).

**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 and are under the direct supervision of the Bank of Slovenia (hereinafter: banks);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 that are required to 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 full account of the provisions of the guidelines in the parts addressed to them.

(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)**

(1) 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 June 2020.

(2) Notwithstanding the first paragraph of this article, banks may apply the guidelines already during the disclosure of information for the end of the 2019 financial year.

Ljubljana, 11 June 2019

**Boštjan Vasle**  
President,  
Governing Board of the Bank of  
Slovenia