

Pursuant to Article 101, paragraph (2), item (6), Article 146c and Article 162, paragraph (1) of the Credit Institutions Act (Official Gazette 159/2013, 19/2015, 102/2015, 15/2018, 70/2019, 47/2020, 146/2020 and 151/2022) and Article 43, paragraph (2), item (10) and Article 86, paragraph (3) of the Act on the Croatian National Bank (Official Gazette 75/2008, 54/2013 and 47/2020), the Governor of the Croatian National Bank hereby issues the

**Decision on amendments to the
Decision on statistical and supervisory reporting**

Article 1

In the Decision on statistical and supervisory reporting (Official Gazette 85/2018, 47/2019, 14/2020, 53/2020, 122/2020, 53/2021, 142/2021, 108/2022 and 27/2023.), in Article 4, paragraph (2) the words "items from (1)" are replaced by the words "item (1)".

Article 2

After Article 4 a new Article 4a is inserted which reads:

“Submission of a ten-day report

Article 4a

- (1) Entities subject to reporting requirements shall submit the report referred to in Article 4, item (1) of this Decision to the Croatian National Bank exclusively at the written request of the Croatian National Bank.
- (2) The Croatian National Bank shall at least 6 working days prior to the first reporting date covered by the request deliver to entities subject to reporting requirements the request referred in paragraph (1) of this Article.
- (3) Entities subject to reporting requirements shall submit to the Croatian National Bank the reports referred to in Article 4, paragraph (3), item (1) if this Decision for the whole period covered by the request referred to in paragraph (1) of this Article, at the reporting dates referred to in Article 4, paragraph (3), item (1) of this Decision and within the time limits referred to in Article 5, paragraph (1), item (1) of this Decision.
- (4) The Croatian National Bank shall deliver to entities subject to reporting requirements the request referred to in paragraph (1) of this Article electronically.”.

Article 3

In Article 5, paragraph (1) of the Decision item (1) is amended to read:

“1) ten-day reports within five working days after each reporting date covered by the request referred to in Article 4a, paragraph (1) of this Decision.”.

Article 4

In the Instructions for statistical and supervisory reporting, which constitute an integral part of the Decision on statistical and supervisory reporting in Annex 8, in the table below item (268) of the Instructions, rows 16450 to 16458 are inserted which read:

Number	Report	Instrument	Portfolio	Type of amount	Applied from reporting date	Applied by reporting date	Description of type of amount
16450	AA	A0201	ATR	3	31 3 2023		Receivables from accrued interest
16451	AA	A0201	ATR	4	31 3 2023		Receivables from due but unpaid interest
16452	AA	A0201	ATR	6	31 3 2023		Balance of value adjustments of receivables from interest
16453	AB	A0201	ATR	14	31 3 2023		Derecognising interest by debiting value adjustments
16454	AD	A0201	ATR	6	31 3 2023		Balance of value adjustments of receivables from interest
16455	AD	A0201	ATR	19	31 3 2023		Total receivables from interest (gross)
16456	RA	A0201	ATR	51	30 9 2018		Interest income per placement classified in risk category A
16457	RA	A0201	ATR	56	30 9 2018		Interest income per placement classified in risk category B or C
16458	RA	A0201	ATR	59	30 9 2018		Expenses on value adjustments of receivables from interest income

Article 5

In Annex 11, in the table below item (272) of the Instructions rows 134, 135, 137, 242 and 244 are amended to read:

Number	Control	Error code	Applied from reporting date	Applied by reporting date
134	If the instrument is = A0209 to A0217, A0222 to A0230, A0232, A0233, A0305 or A0306, then the Type of amount (42) =< Type of amount (43).	540	30 9 2018	31 3 2023
135	If the instrument is = A0207, A0218 to A0221 or A0701, then the Type of amount (44) =< Type of amount (45).	541	30 9 2018	31 3 2023
137	The rule applying to instruments A0207, A0218 to A0221 and A0701: if AA report includes at least one Type of amount = 1, 2, 7, 10 and/or 12, the KS report must include the same combination of characteristics (pursuant to the rules for KS report) with Type of amount 45.	548	30 9 2018	31 3 2023
242	The rule applying to all instruments submitted in KS report, except instruments A0235, A0236, A0237, A0238, A0239, A0240, A0241, A0242 and A0243. If the Type of reference interest rate = "OSTAL", "FIKSN", "ADMIN" or "XXXXX", when reporting Type of amount = 41 the Type of amount = 42 must be reported and vice versa. If the Type of reference interest rate = "EURIB", "LIBOR", "NRS01", "NRS02", "NRS03", "ZIBOR", "TRZMF", "DEPOZ", "SARON" or "SOFRA" in addition to the Type of amount = 41, 42 or 67 the remaining two Types of amount need to be reported (41,42,67)	534 (W)	30 4 2023	

Number	Control	Error code	Applied from reporting date	Applied by reporting date
244	The rule applying to all instruments submitted in KS report, except instruments A0235, A0236, A0237, A0238, A0239, A0240, A0241, A0242 and A0243. If the Type of reference interest rate = "OSTAL", "FIKSN", "ADMIN" or "XXXXX", when reporting Type of amount = 18 the Type of amount = 44 must be reported and vice versa. If the Type of reference interest rate = "EURIB", "LIBOR", "NRS01", "NRS02", "NRS03", "ZIBOR", "TRZMF", "DEPOZ", "SARON" or "SOFRA" in addition to the Type of amount = 18, 44 or 68 the remaining two Types of amount need to be reported (18,44,68)	550 (W)	30 4 2023	

Rows 253 to 256 are inserted which read:

Number	Control	Error code	Applied from reporting date	Applied by reporting date
253	If the Client code = "FZ" or "OB" or Client code = "ND" or Non-resident sector = "1400", then the rule applying to instruments A0209 to A0217, A0222 to A0230, A0232, A0233, A0305 or A0306 is: Type of amount (42) =< Type of amount (43).	540 (W)	30 4 2023	
254	If the Client code = "FZ" or "OB" or Client code = "ND" or Non-resident sector = "1400", then the rule applying to instruments A0207, A0218 to A0221 or A0701 is: Type of amount (44) =< Type of amount (45).	541 (W)	30 4 2023	
255	The rule applying to instruments A0207, A0218 to A0221 and A0701 is: if AA report includes at least one Type of amount = 1, 2, 7, 10 and/or 12, the KS report must include the same combination of characteristics (pursuant to the rules for KS report) with Type of amount 45.	548 (W)	30 4 2023	
256	If the Type of reference interest rate = "SOFRA", then the Currency of reference interest rate = "USD"	674 (W)	30 4 2023	

Article 6

This Decision shall enter into force on the eighth day after the day of its publication in the Official Gazette, with the exception of Article 2, which shall enter into force on 26 August 2023.

No.: 254-091/07-23/BV
Zagreb, 27 July 2023

Boris Vujčić

Governor