

Pursuant to Article 146c and Article 162, paragraph (1), item (2) of the Credit Institution Act (Official Gazette 159/2013, 19/2015 and 102/2015) and Article 43, paragraph (2), item (9) of the Act on the Croatian National Bank (Official Gazette 75/2008 and 54/2013), the Governor of the Croatian National Bank hereby issues the

**Decision on amendments to the Decision
on supervisory reports of credit institutions**

Article 1

In the whole text of the Decision on supervisory reports of credit institutions (Official Gazette 41A/2014, 127/2014 and 67/2015), the word "PD32" is replaced by the word "PD33", the word "UKT3" is replaced by the word "UKT4", and the word "IDZ1" is replaced by the word "IDZ2".

Article 2

In Article 2, paragraph (1), the comma and the words "with the exception of electronic money institutions" are deleted.

Article 3

In Article 3, paragraph (3), after the words "items (1) to (16)", the words "and item 20" are added.

In paragraph (5), after the words "items (17) to (19)", the words "and item (21)" are added.

Article 4

In Article 5, at the end of paragraph (1), the following sentence is added:

"The complaint shall be filed in writing and electronically to the addresses listed in the Instructions for preparing and delivering supervisory reports of credit institutions."

Article 5

Article 6, paragraph (2) is amended to read:

"(2) If a complaint is filed by a person authorised for that purpose by a credit institution's management board, the Croatian National Bank shall consider the complaint only provided a copy of the relevant written authorisation is enclosed."

Article 6

Article 7, paragraph (1), item (9) is deleted.

At the end of item (20), the full stop is deleted.

After item (20), a new item (21) is added which reads:

"21) Report on net short positions (IKP)."

Article 7

Article 8, paragraph (1) is amended to read:

"(1) A credit institution shall submit to the Croatian National Bank:

- 1) the data for the preparation of the supervisory reports referred to in Article 7, paragraph (1), items (1) to (3), item (10), item (13), item (14) and item (20) of this Decision as at the last day of the month;
- 2) the data for the preparation of the supervisory reports referred to in Article 7, paragraph (1), items (4) to (8), item (11), and item (12) of this Decision as at 31 March, 30 June, 30 September and 31 December;
- 3) the data for the preparation of the supervisory reports referred to in Article 7, paragraph (1), items (15) and (16) of this Decision for the periods 1 January to 31 March, 1 January to 30 June, 1 January to 30 September and 1 January to 31 December; and
- 4) the supervisory reports referred to in Article 7, paragraph (1) items (17) and (18) of this Decision as at 31 March, 30 June, 30 September and 31 December."

Article 8

In Article 10, paragraph (3), the words "of a group of credit institutions" are deleted.

Paragraphs (6), (7) and (8) are deleted.

Article 9

After Article 10, a new Article 10a and its title are inserted which read:

"Daily reports

Article 10a

A credit institution shall submit the supervisory report referred to in Article 7, paragraph (1) item (21) of this Decision for each day which is subject to the notification obligation referred to in Article 5, paragraph (1), Article 7, paragraph (1), Article 7, paragraph (1) or Article 8 of Regulation (EU) No 236/2012 of the European Parliament and of the Council of 14 March 2012 on short selling and certain aspects of credit default swaps."

Article 10

In Article 11, paragraph (1), item (2), the words "items (4) to (9)" are replaced by the words "items (4) to (8)".

Item (5) is amended to read:

"5) data for audited unconsolidated reports (NR) and audited consolidated reports (KR) referred to in Article 10 of this Decision, no later than within four months upon the expiry of the business year to which they relate."

In paragraph (2), the words "credit institution" are replaced by the words "parent credit institution in the Republic of Croatia".

After paragraph (3), a new paragraph (4) is added which reads:

"A credit institution shall submit the supervisory report referred to in Article 10a of this Decision for each day on which it holds the position referred to in Article 10a of this Decision, at the latest by 15:30 on the following trading day."

Article 11

In the Instructions for preparing and delivering supervisory reports of credit institutions which constitute an integral part of the Decision on supervisory reports of credit institutions, after item (5), item (5a) is added which reads:

"5a) Complaint against the compiled supervisory reports shall be submitted:

- 1) in writing to the following address:
Croatian National Bank
Prudential Regulation and Supervision Area
Trg hrvatskih velikana 3
10002 Zagreb
- 2) electronically to the address bonitetno.izvjescivanje@hnb.hr."

Article 12

In item (73), the word "contingent" is replaced by the word "off-balance sheet".

Article 13

Chapter II.2.9 and its title are deleted.

Article 14

In item (109), the words "protection provider" are replaced by the word "debtor".

In item (110), the word "contingent" is replaced by the word "off-balance sheet".

In item (111), the words "any month" are replaced by the words "the reporting month" and the word "contingent" is replaced by the word "off-balance sheet".

Article 15

Item (118) is amended to read:

"118. In column 5, a two-letter country code of the head office or domicile of the shareholder which the reporting institution has submitted in the report **"PO"** for the relevant shareholder shall be entered."

In item (119), subitems (1), (2) and (3) are amended to read:

"1. "Domestic private ownership" – a fixed line item showing the sum of all shares held by domestic private persons (domestic shareholders classified into sectors 11002, 12202, 12302, 12402, 12502, 12602, 12702, 12802, 12902, 14 and 15 in accordance with the European System of National and Regional Accounts 2010 or having an identification number 60006000);
2. "Domestic state ownership" – a fixed line item showing the sum of all shares held by government units and entities in state ownership (domestic shareholders classified into sectors 11001, 12201, 12301, 12401, 12501, 12601, 12701, 12801, 12901, 1311, 1312, 1313 and 1314 in accordance with the European System of National and Regional Accounts 2010);
3. "Foreign ownership" – a fixed line item showing the sum of all shares held by foreign shareholders and domestic shareholders under foreign control (domestic shareholders classified into sectors 11003, 12203, 12303, 12403, 12503, 12603, 12703, 12803, and 12903 in accordance with the European System of National and Regional Accounts 2010);".

Subitem (4) is amended to read:

"4. the names of individual shareholders - group members, including those shareholders that do not belong to any group of connected persons, where for each shareholder in column 5 data shall be provided on the country of the head office or domicile of the shareholder, while in columns 8 and 9 the data shall be provided on the amount of voting shares in the credit institution held by that shareholder or on the share in the initial capital of the credit institution, which shall be calculated as follows:

4.1 in column 8, the denominator shall be the sum total of all the amounts submitted with modality "01" of the attribute "Amount type" and with the modality "P1101" of the attribute "Instrument" for all shareholders in the report "AA";

4.2 in column 8, the numerator for an individual shareholder shall be the amount submitted with the modality "01" of the attribute "Amount type" and with the modality "P1101" of the attribute "Instrument" in the relevant report (depending on the type of shareholder, "AA", "AF" or "AN");

4.3 in column 9, the denominator shall be the sum total of all the amounts submitted with the modality "01" of the attribute "Amount type" and with modalities "P1101", "P1102", "P1104" and "P1126" of the attribute "Instrument" for all shareholders in the report "AA";

4.4 in column 9, the numerator for an individual shareholder shall be the amount submitted with the modality "01" of the attribute "Amount type" and with modalities "P1101" and "P1102" of the attribute "Instrument" in the relevant report (depending on the type of shareholder, "AA", "AF" or "AN");".

In the whole subitem (6), the words "column 7" are replaced by the words "column 8" and the words "column 8" are replaced by the words "column 9".

In item (122), the words "in columns 5 and 6" are replaced by the words "columns 6 and 7".

Article 16

In item (135i), the words "modalities "P1" are replaced by the words "modalities "D1", "P1"".

The designation of the item following item (135j) is changed to (135k).

Article 17

In item (157), changes are made to the Croatian version of the text of the Decision, with no relevance to the English translation.

Indent (6) of the Croatian version of the text is deleted.

Article 18

Item (165) is amended to read:

"The Report S1 shall be delivered electronically in the form of an Excel document to the e-mail address bonitetno.izvjescivanje@hnb.hr, and in the case referred to in Article 11, paragraph (2) of this Decision also in writing, with a signature of the authorised management official of the credit institution responsible for reporting and as a minimum one more member of the management board of the credit institution."

Article 19

After item (165), a new chapter III.1.4 is added which reads:

"III.1.4 Report on net short positions

165a The Report on net short positions (hereinafter: the Report IKP) shall be prepared pursuant to Article 162, paragraph (1), item (2) of the Credit Institutions Act and for the purposes of collecting notifications referred to in Articles 5, 7 and 8 of Regulation (EU) No 236/2012 of the European Parliament and of the Council of 14 March 2012 on short selling and certain aspects of credit default swaps.

165b The Report IKP shall contain information on net short positions in shares, government debt instruments and credit default swaps.

165c The Report IKP shall be submitted on the forms which are, depending on the type of notification, prescribed by Article 2 of Commission Delegated Regulation (EU) No 826/2012 of 29 June 2012 supplementing Regulation (EU) No 236/2012 of the European Parliament and of the Council with regard to regulatory technical standards on notification and disclosure requirements with regard to net short positions, the details of the information to be provided to

the European Securities and Markets Authority in relation to net short positions and the method for calculating turnover to determine exempted shares.

165d The Report IKP shall be delivered in the form of an Excel document to the e-mail address bonitetno.izvjescivanje@hnb.hr.

165e A credit institution with no positions that are subject to reporting shall not be obligated to deliver the report to the Croatian National Bank."

Article 20

After item (232) in Table 11, the control under number 1 is amended to read:

Ordinal number	Control
1.	PabZZZZ = Σ of the amount of individual positions, where ab = 01, 02..., 05 (possible multiple appearance of an individual person belonging to two or more groups of connected persons shall be disregarded)

Article 21

The table after item (274) is amended to read:

		Form code												
		Heading (input record)												
No.	Name of field	EVKI FKS	EVKI PKS	EVKI AKS	EVKI ZBR	TUI	OP	OO	KL	KI	DKT	KT - DS	VR	ZS K
1	Line code	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Credit institution MBR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Balance date	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Report code	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Number of lines in a data file	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Name of person	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Telephone	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Electronic mail	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	OIB of credit institution	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

10	Note	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Items (other records)														
No.	Name of field	EVKI FKS	EVKI PKS	EVKI AKS	EVKI ZBR	TUI	OP	OO	KL	KI	DKT	KT - DS	VR	ZS K
1	Line code	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Form	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Page	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Ordinal number of the line	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Grouping level	✓	✓	✓						✓	✓			
6	First in the group	✓	✓	✓						✓	✓			
7	Last in the group	✓	✓	✓						✓	✓			
8	Tag1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Amount1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Tag2	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓
11	Amount2	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓
12	Tag3	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓
13	Amount3	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓
14	Tag4	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓
15	Amount4	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓
16	Tag5	✓	✓	✓			✓	✓		✓			✓	✓
17	Amount5	✓	✓	✓			✓	✓		✓			✓	✓
18	Tag6	✓	✓	✓									✓	✓
19	Amount6	✓	✓	✓									✓	✓
20	Tag7	✓	✓	✓									✓	✓
21	Amount7	✓	✓	✓									✓	✓
22	Tag8	✓	✓	✓									✓	
23	Amount8	✓	✓	✓									✓	
24	Tag9	✓	✓	✓									✓	
25	Amount9	✓	✓	✓									✓	
26	Tag10	✓	✓	✓									✓	
27	Amount10	✓	✓	✓									✓	
28	Tag11	✓	✓	✓									✓	
29	Amount11	✓	✓	✓									✓	
30	Tag12	✓	✓	✓									✓	
31	Amount12	✓	✓	✓									✓	
32	Tag13	✓	✓	✓										
33	Amount13	✓	✓	✓										
34	Tag14													
35	Amount14													
36	Tag15													

37	Amount15													
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46	Tag20													
47	Amount20													
48	Tag21													
49	Amount21													
50	Tag22													
51	Amount22													
52	Date1								✓	✓		✓		
53	Date2													
54	Date3													
55	Date4													
56	Code1										✓			
57	Code2	✓	✓	✓						✓				
58	Code3													
59	Code4									✓				
60	Code5									✓	✓			
61	Code6									✓				
62	Currency	✓	✓	✓	✓	✓	✓	✓	✓		✓		✓	
63	Country									✓				
64	Name									✓	✓			

Article 22

In the Annex entitled "The tables containing rules for preparing supervisory reports", Table 6 is amended to read:

Table 11 is deleted.

Table 14 is amended to read:

Table 16 is amended to read:

In Table 19, the name of the sixth class of persons in a special relationship with a credit institution is amended to read "6 Legal persons in which an institution, a management board member, a supervisory board member or a procurator holds a participation", the name of the seventh class of persons in a special relationship with a credit institution is amended to read "7 Legal persons a member of the management or supervisory board or a procurator of which is also a member of the management or supervisory board or a procurator of an institution" and the name of the ninth class of persons in a special relationship with a credit institution is amended to read "9 A management board member, a supervisory board member or a procurator of the parent undertaking or a subsidiary of an institution".

Article 23

Credit institutions shall submit the first Report on shareholders of a credit institution holding 3% or more of shares and on persons connected with them (PD33), the Report on holdings in the capital of an undertaking (UKT4) and the Report on exposure to protection providers (IDZ2) in accordance with this Decision with balance as at 31 December 2015.

Credit institutions shall submit the first Report on net short positions (IKP) with balance as at 1 January 2016.

As of the date of entry into force of this Decision, credit institutions shall no longer be obligated to submit consolidated group reports (GR).

A credit institution shall submit to the Croatian National Bank the last Report on exceeding the exposure limits (POVI) with balance as at 30 September 2015.

Article 24

This Decision shall enter into force on the eighth day after the day of its publication in the Official Gazette, with the exception of Articles 1 and 15 of this Decision and that part of Article 22 of this Decision which relates to Tables 6, 14 and 16 which shall enter into force on 31

December 2015 and with the exception of that part of Article 6 to which Article 7, paragraph (1), item (21) is added, Article 9, that part of Article 10 to which Article 11, paragraph (4) is added and Article 19 of this Decision, which shall enter into force on 1 January 2016.

No.: 258-020/10-15/BV
Zagreb, 21 October 2015

**Croatian National Bank
Governor**

Boris Vujčić