

Pursuant to Article 146c and Article 162, paragraph (1) of the Credit Institutions Act (Official Gazette 159/2013, 19/2015, 102/2015 and 15/2018) 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 entire text of the Decision on supervisory reports of credit institutions (Official Gazette 41A/2014, 127/2014, 67/2015, 119/2015, 7/2017, 44/2017, 120/2017 and 85/2018) the words “Article 162, paragraph (1), item (2) of the Credit Institutions Act” are replaced by the words “Article 162, paragraph (1) of the Credit Institutions Act”.

Article 2

Article 1, paragraph (2) is amended to read:

“(2) The type and form of data used by the Croatian National Bank to prepare supervisory reports shall be prescribed by the Decision on statistical and supervisory reporting.”.

Article 3

Article 3, paragraph (1) is amended to read:

“(1) A credit institution shall submit to the Croatian National Bank data for the preparation of supervisory reports in the manner prescribed by the Decision on statistical and supervisory reporting.”.

Article 4

Article 4, paragraph (1), item (2) is amended to read:

“(2) all the data submitted by the credit institution comply with the controls prescribed by the Instructions for statistical and supervisory reporting.”.

Article 5

In Article 7, paragraph (1), the word "MIKI3" is replaced by the word "MIKI4".

Article 6

In Article 10, paragraph (1) is amended to read:

“(1) A credit institution shall, following the expiry of each business year, based on the balance as at 31 December, in accordance with the balance in the business books after statutory audit, submit to the Croatian National Bank:

1) the data for the preparation of the supervisory reports referred to in Article 7, paragraph (1), items (2) to (12) and item (20); and

2) the supervisory reports referred to in Article 7, paragraph (1), items (17) and (18) of this Decision on an individual basis."

Paragraph (3) is amended to read:

"(3) An RC parent credit institution shall, following the expiry of each business year, based on the balance as at 31 December, in accordance with the balance in the business books after statutory audit, submit to the Croatian National Bank:

- 1) the data for the preparation of the supervisory reports referred to in Article 7, paragraph (1), items (2) to (5), item (10) and item (11); and
- 2) the supervisory reports referred to in Article 7, paragraph (1), items (17) and (18) of this Decision on a consolidated basis."

Article 7

In Article 11, after paragraph (4), paragraph (5) is added which reads:

"(5) If the time limit for submission referred to in paragraph (1), items (1) to (4) and paragraphs (2) and (3) of this Article falls on a Saturday, Sunday or a public holiday, the time limit for submission is changed to the first working day thereafter."

Article 8

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, in item (3), subitem (1) and in item (4), the words "Instructions for statistical and prudential reporting" are replaced by the words "Decision on statistical and supervisory reporting".

Article 9

Item (8) of the Instructions is amended to read:

"8. The underlying data for preparing supervisory reports comprise data submitted by credit institutions in the reports under the Decision on statistical and supervisory reporting."

Article 10

In item (9) of the Instructions the words "Instructions for statistical and prudential reporting" are replaced by the words "Decision on statistical and supervisory reporting".

Article 11

In item (10) of the Instructions the words "Instructions for statistical and prudential reporting" are replaced by the words "Decision on statistical and supervisory reporting", and the words "statistical and prudential" are replaced by the words "statistical and supervisory".

Article 12

Item (32) of the Instructions is amended to read:

“32. Report on holdings in the capital of an undertaking (hereinafter: the Report UKT5) is prepared pursuant to Article 162, paragraph (1) of the Credit Institutions Act.”.

Article 13

Item (34) of the Instructions is amended to read:

“34. The Report UKT5 shall present three types of credit institutions' holdings in the capital of an undertaking. The first type of holdings are those in qualifying holdings of undertakings outside the financial sector referred to in Article 89 of Regulation (EU) No 575/2013. The second type are holdings in the capital of undertakings outside the financial sector which are not qualifying holdings. The third type are holdings in the capital of undertakings in the financial sector. Holdings shall be presented irrespectively of the portfolio in which they are classified under the International Financial Reporting Standard 9, i.e. irrespectively of whether they are holdings in branches or in subsidiaries, associates and joint ventures.”.

Article 14

Item (35) of the Instructions is amended to read:

“35. Holdings in qualifying holdings outside the financial sector presented in the Report UKT5 shall imply holdings in the undertakings which the reporting institution has marked by the modality "U4" in the Report "PO".”.

Article 15

Item (41) of the Instructions is amended to read:

“41. The Report on tangible assets (hereinafter: the Report MIKI4) shall be prepared pursuant to Article 101, paragraph (2), item (6) of the Credit Institutions Act.”.

Article 16

In the entire item (42) of the Instructions the word “MIKI3” is replaced by the word "MIKI4".

Article 17

Item (43) of the Instructions is amended to read:

“43. The Report MIKI4 shall show the stock of holdings of credit institutions in tangible assets in accordance with Article 4 of the Decision implementing the part of Regulation (EU) No 575/2013 pertaining to credit institutions' qualifying holdings outside the financial sector and limits on credit institutions' holdings of tangible assets, and exemptions from limits on holdings referred to in Article 148 of the Credit Institutions Act.”.

Article 18

In items (44), (46) and (48) of the Instructions the word “MIKI3” is replaced by the word "MIKI4".

Article 19

Item (45) of the Instructions is deleted.

Article 20

Item (47) of the Instructions is amended to read:

“47. For the purpose of monitoring the limits on credit institutions' holdings of tangible assets in accordance with Article 4 of the Decision implementing the part of Regulation (EU) No 575/2013 pertaining to credit institutions' qualifying holdings outside the financial sector and limits on credit institutions' holdings of tangible assets, the following shall be included under tangible assets in the Report MIK14:

- total tangible assets;
- total tangible assets acquired in exchange for a claim, where over two years have elapsed since the acquisition; and
- total tangible assets acquired in exchange for a claim, where less than two years have elapsed since the acquisition.”

Article 21

In item (94) of the Instructions the words “statistical and prudential” are replaced by the words “statistical and supervisory”.

Article 22

Item (170) of the Instructions is deleted.

Article 23

In the table below item (189) of the Instructions, in the line which refers to the field “Report code” in the column “Content of field” the word “MI,” is deleted.

Articles 24 and 25

These articles list the technical specifications for preparing supervisory reports so this is not included in the translated text.

Article 26

In item (281) of the Instructions the words “statistical and prudential” are replaced by the words “statistical and supervisory”.

Article 27

This article lists the technical specifications for preparing supervisory reports so this is not included in the translated text.

Article 28

Credit institutions shall submit the first Report on tangible assets (MIK14) prepared in accordance with the provisions of this Decision based on the balance as at 30 June 2019.

Article 29

This Decision shall be published in the Official Gazette and shall enter into force on 30 June 2019.

No.: 96-020/04-19/BV
Zagreb, 29 April 2019

Boris Vujčić

Governor