

Finansinspektionen's Regulatory Code

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Finansinspektionen's regulations governing the reporting of interim and annual report data;

FFFS 2014:14

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decided on 26 June 2014.

Finansinspektionen prescribes the following pursuant to Section 15 of the Official Statistics Act (2001:100), sections 4–7 of the Annual Accounts for Credit Institutions and Investment Firms Act (1995:1600), Chapter 5, section 2, point 11 of the Banking and Financing Business Ordinance (2004:329), Section 6 of the Supervision of Mortgage Credit Institutions Ordinance (1970:68), Chapter 6, section 1, point 63 of the Securities Market Ordinance (2007:572), and Section 19b of the Foreign Branches Ordinance (1992:308).

Scope

Section 1 These regulations apply to

1. credit institutions and investment firms as defined in Chapter 1, section 1 of the Annual Accounts for Credit Institutions and Investment Firms Act (1995:1559),
2. foreign branches of Swedish credit institutions or investment firms,
3. branches in Sweden, of foreign credit institutions on the one hand and, on the other hand, of investment firms domiciled in a country outside of the European Economic Area (EEA).
4. Groups that have an investment firm as a parent company whose securities are not quoted on a regulated market at the balance sheet date, according to Article 4 of Regulation (EC) no. 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the Application of International Accounting Standards.

Information reported to Finansinspektionen

Section 2 All companies, branches and groups shall report on the balance sheet dates, 31 March, 30 June, 30 September and 31 December, relevant information in accordance with the Standard Report form, *Appendix 1*.

Instructions on how to fill out the form are set out in *Appendix 2*.

Section 3 Finansinspektionen shall have received the information no later than 30 April, 10 August, 31 October and 31 January. With regard to the annual accounts, Finansinspektionen shall have received the information no later than the twentieth day of the second month following the balance sheet date.

If the annual accounts do not coincide with any of the balance sheet dates, the information from the annual accounts shall be reported on the reporting date that immediately follows the annual accounts.

If adjustments are made that affect the amounts in balance sheet and income statement items or in the information presented in the notes, accurate information shall be reported to Finansinspektionen without delay.

Exemption

Section 4 Finansinspektionen decides on exemptions from the provisions in these regulations where special grounds exist.

1. These regulations enter into force on 15 July 2014, when Finansinspektionen's regulations (FFFS 2008:14) regarding the reporting of interim and annual report data shall cease to apply.

2. Undertakings, branches and groups may, when applying Section 3, provide information per 30 September to Finansinspektionen in accordance with C74–C76 and C95–C96 in Appendix 1, no later than 31 December 2014.

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