



2 April 2015

Regulation (EU) 2015/534 of the European Central Bank of 17 March 2015 on reporting of supervisory financial information (ECB/2015/13)

Credit institutions are subject to regular uniform reporting requirements in relation to supervisory reporting to National Competent Authorities (information subsequently collected by the European Central Bank) for specific areas, one of them being financial information on a consolidated basis.

Having regard to the need to have comparable financial information both for significant and less significant supervised entities, including branches established in a participating Member State by a credit institution established in a non-participating Member State that prepare their accounts on an individual basis, this Regulation lays down the supervisory financial information that is required to be reported by these supervised entities on an individual basis to their National Competent Authorities, in particular, the formats, frequencies, reference dates and remittance periods and the time limits regarding submission of the information concerned should be specified.

These requirements aim at ensuring that such supervised groups report common minimum sets of information to their National Competent Authorities, imposing quarterly, semi-annual and annual reporting obligations for all supervised entities and uniform methodologies for discharge of such reporting duties.

We draw your attention to the inclusion in the annexes of this Regulation of maps describing applicable reporting obligations and the methodologies to be observed in the formatting of the information to be reported.

An integral version of the Regulation may be consulted at:

JOUE

http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:JOL_2015_086_R_0004&from=EN

Lisboa

Av. Duarte Pacheco, 26
1070-110 Lisboa
Portugal
lisboa@vda.pt

Porto

Av. da Boavista, 3433 – 8º
4100-138 Porto
Portugal
porto@vda.pt

Timor-Leste

Timor Plaza
Rua Presidente Nicolau Lobato, Unidade 433
Comoro, Díli | Timor-Leste
timorleste@vda.pt

This is a limited distribution and should not be considered to constitute any kind of advertising. The reproduction or circulation thereof is prohibited. All information contained herein and all opinions expressed are of a general nature and are not intended to substitute recourse to expert legal advice for the resolution of real cases.