

# Finansinspektionen's Regulations

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

**FFFS 2008:14**

Published  
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decided 30 June 2008.

Finansinspektionen prescribes the following pursuant to Section 7 of the Official Statistics Act (2001:99), Chapter 1, section 5 of the Annual Accounts for Credit Institutions and Securities Companies Act (1995:1559), Chapter 5, section 2, line 9 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 of the Securities Market Ordinance (2007:572), Section 32, lines 39, 40, 42 and 43 of the Capital Adequacy and Large Exposures Ordinance (2006:1533) and Section 19a, line 1 of the Foreign Branch Offices Act (1992:308).

### Scope

**Section 1** These regulations shall apply to:

1. credit institutions and investment firms as defined in Chapter 1, section 1 of the Annual Accounts for Credit Institutions and Securities Companies Act (1995:1559),
2. foreign branches of Swedish credit institutions or investment firms,
3. Swedish branches of foreign credit institutions and of investment firms domiciled outside the EEA,
4. groups in which a credit institution or a securities company is a parent company,
5. groups in which a financial holding company as defined in Chapter 1, section 1 of the Annual Accounts for Credit Institutions and Securities Companies Act is a parent company, and
6. financial groups as defined in Chapter 9, section 1 and section 2, first paragraph, point 1 of the Capital Adequacy and Large Exposures Act (2006:1371), although not groups that only consist of
  - fund management companies,
  - fund management companies and financial institutions,
  - financial holding companies and fund management companies, or
  - financial holding companies, fund management companies and financial institutions.

## **Information reported to Finansinspektionen**

**Section 2** All companies, branches, groups and financial 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 at the latest by 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 items in the balance sheet and income statement or information presented in the notes, the corrections shall be reported to Finansinspektionen without undue delay.

## **Exemption**

**Section 4** Finansinspektionen decides on exceptions from these regulations where special grounds exist.

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

ERIK SAERS

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