

Finansinspektionen's Regulatory Code

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Regulations

amending Finansinspektionen's regulations and general guidelines (FFFS 2008:25) regarding annual reports at credit institutions and securities companies;

FFFS 2023:2

Published on
27 February 2023

decided 21 February 2023.

Finansinspektionen prescribes pursuant to section 4, points 1 and 2 of the Annual Reports at Credit Institutions, Securities Companies and Insurance Undertakings Ordinance (1995:1600) that Chapter 1, section 1 of Finansinspektionen's regulations and general guidelines (FFFS 2008:25) regarding annual reports at credit institutions and securities companies shall have the following wording.

Chapter 1

Section 1 These regulations and general guidelines shall be applied by credit institutions and securities companies when preparing their annual report, consolidated financial statements and interim reports in accordance with the Annual Accounts for Credit Institutions and Securities Companies Act (1995:1559).

The rules set out in Chapter 6, section 2a and section 4 and Chapter 8, section 4 do not apply to securities companies other than those referred to in Chapter 1, section 2, first paragraph, point 7c–g of the Credit Institutions and Securities Companies (Special Supervision) Act (2014:968).

The rules in sections 2 and 3 and in Chapters 7 and 8 apply to financial holding companies that in accordance with Chapter 1, section 1 of the Annual Accounts for Credit Institutions and Securities Companies Act shall apply the provisions for consolidated financial statements set out in Chapter 7 of the same act.

The rules in sections 2 and 3, Chapters 2–4, Chapter 5, sections 21, 22 and 24 and Chapter 6 apply for the branches of foreign credit institutions and securities companies that must apply the Annual Accounts for Credit Institutions and Securities Companies Act when preparing their annual report in accordance with Chapter 6, section 3a of the Bookkeeping Act (1999:1078).

The rules in sections 2 and 3 and Chapters 2–4 apply to the branches of foreign credit institutions and securities companies that must apply the Annual Accounts for Credit Institutions and Securities Companies Act when preparing their annual accounts in accordance with Chapter 6, section 3a of the Bookkeeping Act.

These regulations shall enter into force on 08 March 2023.

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