

EESTI PANK
Governor's Decree No. 11
21 July 2010

Amendments to Eesti Pank Governor's Decree No. 8 of 22 June 2007
“Establishment of substantive and formal requirements for the balance sheet and
income statement of a credit institution and a consolidation group of credit
institution”

This decree is established on the basis of Subsection 91 (1) of the Credit Institutions Act.

§ 1. Eesti Pank Governor's Decree No. 8 of 22 June 2007 “Establishment of substantive and formal requirements for the balance sheet and income statement of a credit institution and a consolidation group of credit institution” (RTL 2007, 56, 1007) is amended as follows:

1) subsection 4 (3) is amended and worded as follows:

“(3) The balance sheet and income statement shall be prepared in euros and rounded to whole numbers. Amounts expressed in foreign currency shall be translated into euros, using the official exchange rate of the European Central Bank valid on the last banking day of the accounting period.”;

2) sub-clause 3 (“Residents”) of clause 2 of Appendix 5 “Report “Balance sheet of credit institution”” is amended and worded as follows:

“In the case of the asset item "o/w cash" there is shown the reporting credit institution's cash in the cash on hand denominated in euros.”.

§ 2. This Decree enters into force on 1 January 2011.

Märten Ross
Deputy Governor acting as Governor