

**EESTI PANK**  
**Governor's Decree No. 13**  
**21 July 2010**

**Amendments to Eesti Pank Governor's Decree No. 16 of 9 November 2007**  
**“Establishment of off-balance-sheet reporting of credit institutions”**

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

**§ 1.** The Eesti Pank Governor's Decree No. 16 of 9 November 2007 “Establishment of off-balance-sheet reporting of credit institutions” (RTL 2007, 88, 1479; 2009, 52, 761) is amended as follows:

1) Section 12 is amended and worded as follows: “The definitions used in this decree are within the meaning of Eesti Pank Governor's Decree No. 5 of 13 July 2010 “Supplementary reports on credit institutions' balance sheet”.”;

2) sub-clause 3 (“Currency code”) of clause 3 of Appendix 1 “Report on the balance of guarantees, other irrevocable and revocable liabilities and claims” is amended and worded as follows:

“3) Currency code

Here is indicated the contractual currency of the off-balance-sheet claim or liability. If the contractual currency is EUR, but the amount of the claim or liability arising in the future is tied to the exchange rate between EUR and a specific currency (e.g. CHF), the off-balance-sheet liability or claim will be recorded in the currency the exchange rate of which is related to the total amount of the future liability or claim (in this case CHF).”;

3) sub-clause 8 (“Balance”) of clause 3 of Appendix 1 “Report on the balance of guarantees, other irrevocable and revocable liabilities and claims” is amended and worded as follows: “8) Balance

The balance is the end of reporting period balance of the off-balance-sheet liability or claim in accordance with identifiers. The balance is indicated in the contractual currency rounded up to two digits after the decimal point and in the amount that has not been used as at the end of the reporting period.

4) the last paragraph of sub-clause 4 (“Currency code”) of clause 3 of Appendix 2 “Report on derivative contracts” is amended and worded as follows: “Here is indicated the contractual currency of the derivative. If the contractual currency is EUR, but the amount of the claim or liability arising in the future is tied to the exchange rate between EUR and a specific currency (e.g. CHF), the derivative will be recorded in the currency the exchange rate of which is related to the total amount of the future liability or claim (in this case CHF).”;

5) in sub-clause 11 (“Nominal value of transaction”) of clause 3 of Appendix 2 “Report on derivative contracts”, the words “into EEK” are replaced with the words “into euros” and the word “integers” with the words “two digits after the decimal point”;

6) sub-clause 16 (“Balance of derivative”) of clause 3 of Appendix 2 “Report on derivative contracts” is amended and worded as follows:

“16) Balance of derivative

This item covers the book value of derivative balance as at the end of the reporting period. Derivative balances that have a negative value will be recorded with a minus sign. The derivative balance is indicated in euros and rounded up to two digits after the decimal point.”;

7) in sub-clauses 9-12 of clause 3 of Appendix 3 “Report on investment services”, the words “in Estonian kroons” are replaced with the words “in euros”, and the word “integers” with the words “two digits after the decimal point”;

8) in sub-clauses 10-12 of clause 3 of Appendix 3 “Report on investment services”, the words “Eesti Pank” are replaced with the words “European Central Bank”.

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

Märten Ross  
Deputy Governor acting as Governor