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Statistical reporting requirements for investment funds and the procedure for the submission of reports

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RT I, 03.02.2017, 20
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Amended by the following acts

Passed	Published	Entry into force
04.04.2018	RT I, 10.04.2018, 1	23.04.2018
24.03.2020	RT I, 27.03.2020, 3	01.04.2020
20.05.2021	RT I, 28.05.2021, 1	01.01.2022
12.06.2024	RT I, 18.06.2024, 1	21.06.2024

This decree is established under § 34(1) of the Eesti Pank Act and Article 5 of the Statute of the European System of Central Banks and of the European Central Bank under Article 4 of Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank (OJ L 318, 27.11.1998, p. 8–19).
[RT I, 18.06.2024, 1 - entry into force 21.06.2024]

Chapter 1 General Provisions

§ 1. Scope of the Decree

(1) This decree sets requirements on the content and form for statistical reporting by investment funds and the procedure for submission of the reports to Eesti Pank.
[RT I, 18.06.2024, 1 - entry into force 21.06.2024]

(2) The reports required by the decree are used by the European Central Bank under the requirements of the following regulations:

- 1) Regulation (EU) No 1011/2012 of the European Central Bank of 17 October 2012 concerning statistics on holdings of securities (ECB/2012/24);
- 2) Regulation (EU) No 1073/2013 of the European Central Bank of 18 October 2013 concerning statistics on the assets and liabilities of investment funds (recast) (ECB/2013/38).
[RT I, 18.06.2024, 1 - entry into force 21.06.2024]

§ 2. Application of the Decree

(1) The provisions of the decree apply to managers of non-public investment funds and to non-public funds founded as public limited companies (non-public public limited funds).

(2) In accordance with the principle of proportionality and under Article 8(1) of Regulation (EU) No 1073/2013 (ECB/2013/38) of the European Central Bank, Eesti Pank may grant derogations to the smallest investment funds in terms of total assets, exempting such entities from the reporting obligations established in this decree. Eesti Pank notifies the managers of non-public investment funds and non-public public limited funds of the implementation or termination of any such derogation in writing.
[RT I, 10.04.2018, 1 - entry into force 23.04.2018]

Chapter 2

Reports, principles for preparing reports, and submission of reports

§ 3. Reports

Fund managers and public limited funds shall compile the following reports on non-public funds:

- 1) a report on the fund's investments in accordance with Appendix 1 to this decree;
- 2) a report on the fund's liabilities, fees and distributions in accordance with Appendix 2 to this decree;
- 3) a report on the fund's units or shares in accordance with Appendix 3 to this decree.

§ 4. Principles for preparing reports

(1) Fund reports are compiled in monetary terms.

(2) The reporting terminology is used in the meaning defined in the following legal acts:

1) for definitions relating to clients and issuers: § 4 of Minister of Finance Decree No 40 of 28 November 2008 "The contents, methods of preparing and procedure for the submission of reports of investment firms, parent undertakings of investment firms and branches of foreign investment firms";

2) for definitions relating to residency: § 9 of Eesti Pank Governor's Decree No 3 of 30 March 2021 "Establishment of supplementary reports on a credit institutions' balance sheet".

[RT I, 28.05.2021, 1 - entry into force 01.01.2022]

§ 5. Reporting period and submission dates

(1) The reporting period for the reports referred to in § 3 of this decree is the month.

(2) The reporting period for the reports by non-public public limited funds specified in Appendix 3 to this decree is the quarter.

(3) The reports are to be submitted by the fifteenth day of the month following the end of the reporting period.

(4) If the deadline for submitting reports is a non-working day, the report is submitted on the next working day.

§ 6. Submission of reports

(1) The reports are submitted to Eesti Pank electronically in the XML (eXtensible Markup Language) format, as in Decree No. 4 of the Governor of Eesti Pank of 29 May 2018 "Requirements for the electronic submission of reports" (RT I, 05.06.2018, 1).

[RT I, 27.03.2020, 3 - entry into force 01.04.2020]

(2) The following reporting codes are used:

- 1) report on the fund's investments: code 580;
- 2) report on the fund's liabilities, fees and distributions: code 581;
- 3) report on the fund's units or shares: code 582.

(3) Values with coinciding identifiers are shown as one row.

(4) Should errors be discovered or the accounting principles changed, new, corrected reports shall be submitted to Eesti Pank in electronic form.

(5) If there are no data available for a particular report, a blank report shall be submitted.

§ 7. Use of classifications, codes and international standards

(1) Currencies are specified in accordance with the table of currency codes set forth with the international standard ISO 4217, in capital letters.

(2) Countries are defined by the two-letter country codes of the international standard ISO 3166; the codes are written in capital letters.

§ 8. Entry into force and application of the decree

This decree shall enter into force on 1 March 2017 and shall apply to the preparation and submission of reports covering reporting periods that start on or after 1 March 2017.

[Annex 1](#) Report on the fund's investments

[Annex 2](#) Report on the fund's liabilities, fees and distributions

[Annex 3](#) Report on the fund's shares or units

