DECISIONS

DECISION (EU) 2015/32 OF THE EUROPEAN CENTRAL BANK
of 29 December 2014
concerning derogations that may be granted under Regulation (EU) No 1073/2013 concerning statistics on the assets and liabilities of investment funds (ECB/2013/38)
(recast)
(ECB/2014/62)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to Regulation (EU) No 1073/2013 of the European Central Bank of 18 October 2013 concerning statistics on the assets and liabilities of investment funds (ECB/2013/38) (1), and in particular Article 8(2) thereof,

Whereas:

(1) Article 8(2) of Regulation (EU) No 1073/2013 (ECB/2013/38) provides that derogations from statistical reporting requirements may be granted to investment funds (IFs) that are subject to national accounting rules which allow the valuation of their assets less frequently than quarterly. It further provides that the IF categories to which the national central banks (NCBs) have the discretion to grant derogations are to be decided by the Governing Council.

(2) Since Decision ECB/2009/4 (2) needs to be substantially amended, it should be recast in the interests of clarity,

HAS ADOPTED THIS DECISION:

Article 1

Derogations

The IF categories in respect of which the NCBs have the discretion to grant derogations pursuant to Article 8(2) of Regulation (EU) No 1073/2013 (ECB/2013/38) are laid down in the Annex to this Decision. The Governing Council shall review these categories at least every three years.

Article 2

Repeal

1. Decision ECB/2009/4 is repealed.

2. References to the repealed Decision shall be construed as references to this Decision.

Article 3

Taking effect

This Decision shall take effect on the day of its notification to the addressees.

(1) OJ L 297, 7.11.2013, p. 73.
Article 4

Addressees

This Decision is addressed to the NCBs of the Member States whose currency is the euro.

Done at Frankfurt am Main, 29 December 2014.

The President of the ECB
Mario DRAGHI
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<th>Legal act relating to the category</th>
<th>Legal act determining the frequency of valuation</th>
<th>Frequency of valuation under national legislation</th>
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<td>Informuotiesiems investuotojams skirti kolektyvinio investavimo subjektai</td>
<td>Decreto ministeriale — Regolamento attuativo dell’articolo 37 del Decreto legislativo di 24 febbraio 1998, nr. 58</td>
<td>No 228 of 24 May 1999</td>
<td>Chapter II, Article 12</td>
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