

The Financial Supervisory Authority - ASF

RULE No. 40/2015

approving the Accounting Regulations on the annual financial statements and annual consolidated financial statements, applicable to entities authorized, regulated and supervised by the Financial Supervisory Authority - the Financial Instruments and Investments Sector

In force as of 1 January 2016

Published in the Official Journal, Part I no. 980 of 30 December 2015.

In accordance with the provisions of art. 1 paragraph (2), art. 2 paragraph (1) letters a) and d), art. 6 paragraph (2) and art. 14 of the Government Emergency Ordinance no. 93/2012 on the establishment, organization and functioning of the Financial Supervisory Authority, approved with amendments and additions under Law no. 113/2013,, with subsequent amendments and additions,

pursuant to provisions of art. 4 paragraph (3) letter b) of the Accounting Law no. 82/1991, republished, with subsequent amendments and additions, according to deliberations of the Financial Supervisory Authority's Board in the meeting of 16 December 2015,

The Financial Supervisory Authority issues this rule.

Art. 1. - Approving the Accounting Regulations on the annual financial statements and consolidated annual financial statements, applicable to entities authorized, regulated and supervised by the Financial Supervisory Authority - the Financial Instruments and Investments Sector, referred to in the annex*), which is an integral part of this rule.

*) The annex shall be published in the Official Journal of Romania, Part I, no. 980 bis.

Art. 2. - This rule shall be published in the Official Journal of Romania, Part I, in the Bulletin of the Financial Supervisory Authority and on its website and shall come into force on the date of publication in the Official Journal of Romania, Part I.

Art. 3. - **(1)** Provisions of this rule shall apply as of 1 January 2016.

(2) On the date referred to in paragraph (1) the following shall be repealed:

a) Regulation no. 3/2011 on Accounting Regulations compliant with the Directive VII of the European Economic Communities applicable to entities authorized, regulated and supervised by the National Securities Commission, approved by Order of the National Securities Commission no. 12/2011, published in the Official Journal of Romania, Part I, no. 156 of 3 March 2011;

b) Regulation no. 4/2011 on Accounting Regulations compliant with the Directive IV of the European Economic Communities applicable to entities authorized, regulated and supervised by the National Securities Commission, approved by Order of the National Securities Commission no. 13/2011, published in the Official Journal of Romania, Part I, no. 185 of 16 March 2011.

President of the Financial Supervisory Authority,
Mișu Negrițoiu

Bucharest, 28 December 2015.
No. 40.