



# **Registered Bank Disclosure Regime**

## **Overview of Orders in Council and related documents**

**Prudential Supervision Department  
Document BS7**

**Issued: November 2008**

## INTRODUCTION

This Handbook contains information on the disclosure arrangements for registered banks. Included are:

- an explanatory note (BS7A) providing guidance on some general aspects of the disclosure requirements contained in the Orders in Council, as well as the Reserve Bank's role in relation to those disclosure statements; and
- the Reserve Bank's working copies of the 2008 Orders in Council.

## ORDERS IN COUNCIL

The four Orders in Council containing the registered bank disclosure regime are published in a special supplement to the New Zealand Gazette dated 27 February 2008. The four Orders are:

- Registered Bank Disclosure Statement (Full and Half-Year – New Zealand Incorporated Registered Banks) Order 2008.
- Registered Bank Disclosure Statement (Off-Quarter – New Zealand Incorporated Registered Banks) Order 2008.
- Registered Bank Disclosure Statement (Full and Half-Year – Overseas Incorporated Registered Banks) Order 2008.
- Registered Bank Disclosure Statement (Off-Quarter – Overseas Incorporated Registered Banks) Order 2008.

The following Order updating the second of the above Orders is published in the New Zealand Gazette dated 27 March 2008:

- Registered Bank Disclosure Statement (Off-Quarter – New Zealand Incorporated Registered Banks) Amendment Order 2008.

The following Orders updating the first and third of the above Orders are published in the New Zealand Gazette dated 28 August 2008:

- Registered Bank Disclosure Statement (Full and Half-Year – New Zealand Incorporated Registered Banks) Order 2008 Amendment Order 2008.
- Registered Bank Disclosure Statement (Full and Half-Year – Overseas Incorporated Registered Banks) Order 2008 Amendment Order 2008.

The following Orders updating all four of the above Orders are published in the New Zealand Gazette dated 10 November 2008:

- Registered Bank Disclosure Statement (Full and Half-Year – New Zealand Incorporated Registered Banks) Order 2008 (Government Guarantee) Amendment Order 2008.
- Registered Bank Disclosure Statement (Off-Quarter – New Zealand Incorporated Registered Banks) Order 2008 (Government Guarantee) Amendment Order 2008.
- Registered Bank Disclosure Statement (Full and Half-Year – Overseas Incorporated Registered Banks) Order 2008 (Government Guarantee) Amendment Order 2008.
- Registered Bank Disclosure Statement (Off-Quarter – Overseas Incorporated Registered Banks) Order 2008 (Government Guarantee) Amendment Order 2008.

Copies of the Orders are available from Bennett's Bookshop or free of charge at [www.gazette.govt.nz](http://www.gazette.govt.nz).

### **RESERVE BANK WORKING COPIES OF THE ORDERS**

To facilitate ease of use for users of the Orders, the Reserve Bank has prepared four working copies of the Orders in Council, consolidating any amendments noted above. These working copies have been included in the Banking Supervision Handbook as a convenience only, and do not in any way constitute an official publication. While care has been taken to ensure their accuracy, the Reserve Bank takes no responsibility for any error in or omission from, the working copies of the Orders in Council included in this publication.

### **DOCUMENTS INCORPORATED BY REFERENCE**

The following documents, which form part of the Reserve Bank of New Zealand Banking Supervision Handbook, are incorporated by reference into the Orders:

- Capital Adequacy Framework (Basel I Approach) (BS2)
- Capital Adequacy Framework (Standardised Approach) (BS2A)
- Capital Adequacy Framework (Internal Models Based Approach) (BS2B)
- Connected Exposures Policy (BS8)

Copies of these documents are available free of charge on the Reserve Bank of New Zealand's website: <http://www.rbnz.govt.nz>

Copies may also be inspected free of charge at the Reserve Bank, No 2 The Terrace, Wellington, during normal office hours. The Reserve Bank will accommodate reasonable requests for copies of the documents.

The Orders also incorporate by reference the following accounting standards and documents, as amended from time to time:

- New Zealand Equivalent to International Accounting Standard 1—Presentation of Financial Statements (NZ IAS 1)
- New Zealand Equivalent to International Accounting Standard 24—Related party Disclosures (NZ IAS 24)
- New Zealand Equivalent to International Accounting Standard 32—Financial Instruments: Disclosure and Presentation (NZ IAS 32)
- New Zealand Equivalent to International Accounting Standard 34—Interim Financial Reporting (NZ IAS 34)
- New Zealand Equivalent to International Accounting Standard 39—Financial Instruments: Recognition and Measurement (NZ IAS 39)
- New Zealand Equivalent to International Financial Reporting Standard 7—Financial Instruments: Disclosures (NZ IFRS 7)
- New Zealand Equivalent to the IASB Framework for the Preparation and Presentation of Financial Statements

Copies of the accounting standards are available free of charge on the New Zealand Institute of Chartered Accountants' website: <http://www.nzica.com>

The New Zealand Equivalent to the IASB Framework for the Preparation and Presentation of Financial Statements is only available in hard copy. Copies of it and the standards may be inspected free of charge at the office of the New Zealand Institute of Chartered Accountants, Level 2, Cigna House, 40 Mercer Street, Wellington. Copies of these documents may also be purchased there.