

**13**  
**DECREE**  
**of Národná banka Slovenska**  
**of 12 December 2017**  
**on reporting for supervisory purposes by banks and branches of foreign banks**

Národná banka Slovenska, in accordance with Section 42(2) and Section 45(5) of Act No 483/2001 on banks (and amending certain laws), as amended (hereinafter 'the Banking Act'), has adopted this Decree:

**Section 1**

(1) Banks shall submit the following statements:

- (a) Balance sheet of assets and liabilities Bil (NBS) 1-12, the template for which, including instructions for its preparation, is provided in Annex 1;
- (b) Profit and loss statement Bil (NBS) 2-12, the template for which, including instructions for its preparation, is provided in Annex 2;
- (c) Report on the current residual maturity period of assets and liabilities and on the estimated maturity period of assets and liabilities Bd (LIK) 3-12, the template for which, including instructions for its preparation, is provided in Annex 3;
- (d) Report on sensitivity to interest rate changes Bd (HUC) 53-04, the template for which, including instructions for its preparation, is provided in Annex 4;
- (e) Report on the bank's or foreign bank branch's dossier Ep (NBS) 1-04, the template for which, including instructions for its preparation, is provided in Annex 5;
- (f) Report on the record of financial assets and liabilities Bd (ZPZ) 1-04, the template for which, including instructions for its preparation, is provided in Annex 6;
- (g) Report on remuneration Bd (ODM) 22-01 / Bdk (ODM) 60-01, the template for which, including instructions for its preparation, is provided in Annex 7;
- (h) Report on provided investment services, investment activities and ancillary services Ocp (PIS) 2-04, the template for which, including instructions for its preparation, is provided in other legislation;<sup>1</sup>
- (i) Report on fees charged to clients Ocp (PUK) 13-04, the template for which, including instructions for its preparation, is provided in other legislation;<sup>1</sup>
- (j) Report on settled transactions Ocp (BMO) 16-99, the template for which, including instructions for its preparation, is provided in other legislation;<sup>1</sup>
- (k) Report on financial instruments reference data Bcp (NBS) 8-98, the template for which, including instructions for its preparation, is provided in other legislation;<sup>1</sup>
- (l) Report on the risk characteristics of loans Bd (RCH) 61-04, the template for which, including instructions for its preparation, is provided in Annex 8;
- (m) Report on funding plans P-01, P 02 / Pk 01, Pk 02 and Pk 03, the template for which, including instructions for its preparation, is provided in Annex 9;
- (n) Report on new consumer loans Spo (RPMN) 8-04, the template for which, including instructions for its preparation, is provided in Annex 10;
- (o) Report on consumer loans Spo (SPU) 5-01, the template for which, including instructions for its preparation, is provided in Annex 11;
- (p) Report on other loans Spo (INU) 6-01, the template for which, including instructions for its preparation, is provided in Annex 12;
- (q) Report on complaints, lawsuits and criminal complaints Spo (RST) 7-01, the template for which, including instructions for its preparation, is provided in Annex 13;

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<sup>1</sup> Decree No 13/2014 of Národná banka Slovenska of 29 July 2014 on reporting for supervisory purposes by investment firms and branches of foreign investment firms (Notification No 223/2014), as amended.

(r) Report on suspension, restoration and removal of financial instruments from trading Bcp (NBS) 09-99, the template for which, including instructions for its preparation, is provided in other legislation.<sup>1</sup>

(2) Branches of foreign banks shall submit the following statements:

- (a) Balance sheet of assets and liabilities Bil (NBS) 1-12, the template for which, including instructions for its preparation, is provided in Annex 1;
- (b) Profit and loss statement Bil (NBS) 2-12, the template for which, including instructions for its preparation, is provided in Annex 2;
- (c) Report on the current residual maturity period of assets and liabilities and on the estimated maturity period of assets and liabilities Bd (LIK) 3-12, the template for which, including instructions for its preparation, is provided in Annex 3;
- (d) Report on sensitivity to interest rate changes Bd (HUC) 53-04, the template for which, including instructions for its preparation, is provided in Annex 4;
- (e) Report on the bank's or foreign bank branch's dossier Ep (NBS) 1-04, the template for which, including instructions for its preparation, is provided in Annex 5;
- (f) Report on the record of financial assets and liabilities Bd (ZPZ) 1-04, the template for which, including instructions for its preparation, is provided in Annex 6;
- (g) Report on provided investment services, investment activities and ancillary services Ocp (PIS) 2-04, the template for which, including instructions for its preparation, is provided in other legislation;<sup>1</sup>
- (h) Report on fees charged to clients Ocp (PUK) 13-04, the template for which, including instructions for its preparation, is provided in other legislation;<sup>1</sup>
- (i) Report on the risk characteristics of loans Bd (RCH) 61-04, the template for which, including instructions for its preparation, is provided in Annex 8;
- (j) Report on new consumer loans Spo (RPMN) 8-04, the template for which, including instructions for its preparation, is provided in Annex 10;
- (k) Report on consumer loans Spo (SPU) 5-01, the template for which, including instructions for its preparation, is provided in Annex 11;
- (l) Report on other loans Spo (INU) 6-01, the template for which, including instructions for its preparation, is provided in Annex 12;
- (m) Report on complaints, lawsuits and criminal complaints Spo (RST) 7-01, the template for which, including instructions for its preparation, is provided in Annex 13.

(3) The statements referred to in paragraph 1(l) and paragraph 2(i) need not be submitted where the data necessary for their completion are unavailable.

## **Section 2**

(1) The statement referred to in Section 1(1)(a) shall be prepared on an annual basis as at the first day of the respective calendar year. The statements referred to in Section 1(1)(a) to (c) shall be prepared on a monthly basis as at the last day of the respective calendar month.

(2) The statements referred to in Section 1(1)(d) to (f), (h), (i), (l) and (n) shall be prepared on a quarterly basis as at the last day of the respective calendar quarter.

(3) The statements referred to in Section 1(1)(g), (m), (o) to (q) shall be prepared on an annual basis as at the last day of the respective calendar year.

(4) The statements referred to in Section 1(1)(j) and (k) shall be prepared on a daily basis if a transaction has been concluded.

(5) The statement referred to in Section 1(1)(r) shall be prepared without delay in the case of a suspension, restoration or removal of a financial instrument from trading.

(6) The statement referred to in Section 1(2)(a) shall be prepared on an annual basis as at the first day of the respective calendar year. The statements referred to in Section 1(2)(a) to (c) shall be prepared on a monthly basis as at the last day of the respective calendar month.

(7) The statements referred to in Section 1(2)(d) to (j) shall be prepared on a quarterly basis as at the last day of the respective calendar quarter.

(8) The statements referred to in Section 1(2)(k) to (m) shall be prepared on an annual basis as at the last day of the respective calendar year.

(9) Where the accounting period is a fiscal year rather than a calendar year, the deadlines for the preparation of the statements referred to in paragraphs 1 to 3, 6 and 7, with the exception of the statements referred to in Section 1(1)(o) to (q), shall be extended by the period of time between the end of the calendar year and the end of the fiscal year.

### **Section 3**

(1) The statements referred to in Section 1(1)(a) to (k) and (m) to (r) and (2)(a) to (h) and (j) to (m) shall be submitted electronically using the information system Statistics Collection Portal.

(2) The statements referred to in Section 1(1)(l) and (2)(j) shall be submitted electronically as encrypted files using the web interface created and secured by Národná banka Slovenska.

(3) The statements referred to in Section 1(1)(a) and (b) and (2)(a) and (b), with the exception of the statements referred to in paragraphs 4 to 8, shall be submitted within 15 calendar days after the day as at which they are prepared, as follows:

- (a) collectively for the headquarters and branches in the Slovak Republic;
- (b) collectively for the headquarters, branches in the Slovak Republic and branches abroad;
- (c) for activities of branches of foreign banks in the Slovak Republic.

(4) The statements referred to in Section 1(1)(a) and (b) and (2)(a) and (b) which are prepared as at the last day of the respective calendar year shall be submitted on the basis of preliminary data known as at the last day of the respective calendar year and adjusted for accounting transactions recorded during the period from 1 January to 10 January of the following calendar year, and these statements shall be submitted no later than the 12th working day of January of the following calendar year as follows:

- (a) collectively for the headquarters and branches in the Slovak Republic;
- (b) for activities of branches of foreign banks in the Slovak Republic.

(5) The statements referred to in Section 1(1)(a) and (b) and (2)(a) and (b) which are prepared as at the last day of the respective calendar year shall be submitted on the basis of data from the annual financial statements, and these statements shall be submitted by 31 March of the following calendar year as follows:

- (a) collectively for the headquarters and branches in the Slovak Republic;
- (b) collectively for the headquarters, branches in the Slovak Republic and branches abroad;
- (c) for activities of branches of foreign banks in the Slovak Republic.

(6) The statements referred to in Section 1(1)(a) and (2)(a) which are prepared as at the first day of the respective calendar year shall be submitted on the basis of preliminary data known as at

the last day of the respective calendar year and adjusted for accounting transactions recorded during the period from 1 January to 10 January of the following calendar year, and these statements shall be submitted by 15 February of the following calendar year as follows:

- (a) collectively for the headquarters and branches in the Slovak Republic;
- (b) for activities of branches of foreign banks in the Slovak Republic.

(7) The statements referred to in Section 1(1)(a) and (2)(a) which are prepared as at the first day of the respective calendar year shall be submitted by 31 March of the following calendar year as follows:

- (a) collectively for the headquarters and branches in the Slovak Republic;
- (b) for activities of branches of foreign banks in the Slovak Republic.

(8) Where a bank or foreign bank branch, as an income tax payer, receives an extension of its tax return filing deadline in accordance with other legislation,<sup>2</sup> the statements referred to in Section 1(1)(a) and (b) and (2)(a) and (b) shall be submitted without delay after the preparation of the annual financial statements; in such case the information on the extension of the tax return filing deadline and the respective statements shall be submitted on the basis of preliminary data on assets, net equity, liabilities, expenses, income, and profit or loss known as at the last day of the respective calendar year and available to the bank or foreign bank branch as at 31 March of the following calendar year, and these statements shall be submitted by 31 March of the following calendar year.

(9) The statements referred to in Section 1(1)(c), (d), (f), (h) and (i) and (2)(c), (d) and (f) to (h) shall be submitted within 25 calendar days after the day as at which they are prepared, with the exception of the statements prepared as at the last day of the respective calendar year.

(10) The statements referred to in Section 1(1)(c), (d) and (f), (h) and (2)(c), (d) and (f) which are prepared as at the last day of the respective calendar year shall be submitted as follows:

- (a) as an interim report which is based on preliminary data known at the last day of the respective calendar year and adjusted for accounting transactions recorded during the period from 1 January to 10 January of the following calendar year, and this report shall be submitted by 31 January of the following calendar year;
- (b) as a regular report based on data from the annual financial statements, and this report shall be submitted within 30 calendar days after the preparation of the annual financial statements;
- (c) if the deadline for the preparation of the annual financial statements is extended by the tax authority, as an extraordinary report which is based on data as at the last day of the respective calendar year known at 31 March of the following calendar year, and this report shall be submitted by 25 April of the following calendar year.

(11) The statements referred to in Section 1(1)(e) and (2)(e) shall be submitted no later than the 5th working day after the day as at which they are prepared.

(12) The statement referred to in Section 1(1)(g) shall be submitted by 30 June of the following calendar year.

(13) The statements referred to in Section 1(1)(h) and (i) and (2)(g) and (h) which are prepared as at the last day of the respective calendar year shall be submitted by 31 January of the following calendar year.

(14) The statements referred to in Section 1(1)(j) and (k) shall be submitted on the working day following that on which the transaction was concluded.

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<sup>2</sup> Article 49(3) of Act No 595/2003 on income tax, as amended.

(15) The statement referred to in Section 1(1)(m) shall be submitted within 90 calendar days after the day as at which it is prepared.

(16) The statements referred to in Section 1(1)(l) and (2)(i) shall be submitted within 45 working days after the day as at which they are prepared.

(17) The statements referred to in Section 1(1)(n) and (2)(j) shall be submitted within 25 working days after the day as at which they are prepared.

(18) The statements referred to in Section 1(1)(o) to (q) and (2)(k) to (m) shall be submitted by 31 March of the following calendar year.

(19) The statement referred to in Section 1(1)(r) shall be submitted immediately after it is prepared.

(20) Where the accounting period is a fiscal year rather than a calendar year, the deadlines for submitting the statements referred to in paragraphs 3 to 13 and 15 to 17 shall be extended by the period of time between the end of the calendar year and the end of the fiscal year.

#### **Section 4**

This Decree repeals Decree No 12/2014 of Národná banka Slovenska of 29 July 2014 on reporting for supervisory purposes by banks and branches of foreign banks (Notification No 222/2014), as amended by Decree No 25/2014 (Notification No 407/2014) and Decree No 28/2015 (Notification No 425/2015).

#### **Section 5**

This Decree takes effect on 1 January 2018, with the exception of Section 1(1)(j), (k) and (r), which takes effect on 3 January 2018.

**Jozef Makúch**  
**Governor**

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