

**24**  
**DECREE**  
**of Národná banka Slovenska**  
**of 9 December 2014**

**on the submission of statements by payment institutions and electronic money institutions**

In accordance with Article 96(1)(c) and (h) of Act No 492/2009 Coll. on payment services and on amendments to certain laws, as amended (hereinafter “the Act”), Národná banka Slovenska stipulates as follows:

**Article 1**

(1) The following statements shall be submitted by

- a) payment institutions: the Balance Sheet of the institution, produced in accordance with the template and methodology set out in Annex 1;
- b) payment institutions: the Profit and Loss Account of the institution, produced in accordance with the template and methodology set out in Annex 2;
- c) payment institutions and electronic money institutions: the Report on Own Funds of the institution, produced in accordance with the template and methodology set out in Annex 3;
- d) payment institutions and electronic money institutions: the Report on the Economic and Financial Position of the institution, produced in accordance with the template and methodology set out in Annex 4;
- e) payment institutions and electronic money institutions: the Report on Safe, Liquid and Low-Risk assets of the institution, produced in accordance with the template and methodology set out in Annex 5;
- f) payment institutions: the Report on Payment Operations of the institution, produced in accordance with the template and methodology set out in Annex 6.

(2) The following statements shall be submitted by

- a) electronic money institutions: the Balance Sheet of the institution, produced in accordance with the template and methodology set out in Annex 7;
- b) electronic money institutions: the Profit and Loss Account of the institution, produced in accordance with the template and methodology set out in Annex 8;
- c) payment institutions and electronic money institutions: the Report on Own Funds of the institution, produced in accordance with the template and methodology set out in Annex 3;
- d) payment institutions and electronic money institutions: the Report on the Economic and Financial Position of the institution, produced in accordance with the template and methodology set out in Annex 4;
- e) payment institutions and electronic money institutions: the Report on Safe, Liquid and Low-Risk Assets of the institution, produced in accordance with the template and methodology set out in Annex 5;
- f) electronic money institutions: the Report on the Electronic Money of the institution, produced in accordance with the template and methodology set out in Annex 9.

**Article 2**

(1) The statements referred to in Article 1 shall be produced on a monthly basis as at the last day of the respective calendar month.

(2) Where the accounting period is a fiscal year rather than a calendar year, the deadline for the production of statements referred to in paragraph 1 shall be extended by the period of time between the end of the calendar year and the end of the fiscal year.

### **Article 3**

(1) The statements referred to in Article 1 shall be submitted electronically. Statements submitted electronically shall be submitted by means of electronic mail in the Office Open XML (.xlsx) format, protected by an encryption system.

(2) The statements referred to in Article 1 shall be submitted within 25 calendar days after the day as at which they are produced, except for the statements produced as at the last day of the respective calendar year.

(3) For the statements referred to in Article 1, except the statements referred to in Article 1(1)(f) and (2)(f), produced as at the last day of the respective calendar year, the following shall be submitted:

- a) a preliminary report, by 31 January of the following calendar year, produced on the basis of preliminary data known at the last day of the previous calendar year and adjusted for accounting transactions recorded during the period from 1 January to 10 January of the following calendar year;
- b) a regular report, within 30 calendar days of the preparation date of the annual financial statements, produced on the basis of data from the annual financial statements;
- c) a special report – if the deadline for the submission of the annual financial statements has been extended – by 25 April of the following calendar year, produced on the basis of data as at the last day of the previous calendar year which are known at 31 March of the following calendar year.

(4) Where the accounting period is a fiscal year rather than a calendar year, the deadline for the production of statements referred to in paragraphs 2 and 3 shall be extended by the period of time between the end of the calendar year and the end of the fiscal year.

(5) If a payment institution or an electronic money institution, as an income tax payer, is given an extended deadline for the submission of its tax return, information about the extension shall be submitted to Národná banka Slovenska by 31 March of the same calendar year.

### **Article 4**

This Decree shall not apply to a bank that operates as a payment services provider or electronic money issuer.

### **Article 5**

Statements for 2014 submitted in 2015 shall be produced in accordance with legal regulations in force until 31 December 2014.

### **Article 6**

This Decree repeals Decree No 15/2011 of Národná banka Slovenska of 15 November 2011 on the submission of statements by payment institutions and electronic money institutions (Notification No 444/2011 Coll.).

## **Article 7**

This Decree shall enter into force on 1 January 2015.

**Jozef Makúch**  
**Governor**

Issuing unit:	Regulation Department	Tel.: +421 2 5787 3301
	Banking and Payment Services	Fax: +421 2 5787 1118
	Regulation Section	