

**7****DECREE  
of Národná banka Slovenska  
of 20 November 2023****on reporting by payment institutions, branches of foreign payment institutions,  
electronic money institutions, branches of foreign electronic money institutions,  
limited payment service providers, and banks**

Národná banka Slovenska, in accordance with Section 96(1)(c) and (h) and (2)(b) and (c) of Act No 492/2009 on payment services (and amending certain laws) as amended (hereinafter 'the Act'), with Sections 42(2) and 45(3) of Act No 483/2001 on banks (and amending certain laws) as amended and with Section 35(2) of Act No 747/2004 on financial market supervision (and amending certain laws) as amended, has adopted this Decree:

**Section 1**

(1) Payment institutions shall submit the following statements:

- (a) Balance sheet PSEP (BIL) 05-12, the template for which, including instructions for its preparation, is provided in Annex 1;
- (b) Profit and loss statement PSEP (BIL) 06-12, the template for which, including instructions for its preparation, is provided in Annex 2;
- (c) Report on own funds PSEP (VZ) 01-12, the template for which, including instructions for its preparation, is provided in Annex 3;
- (d) Report on the funds protection system PSEP (OCH) 07-12, the template for which, including instructions for its preparation, is provided in Annex 4;
- (e) Report on payment transactions PSEP (PO) 08-12, the template for which, including instructions for its preparation, is provided in Annex 5;
- (f) Report on AML/CFT PSEP (AML) 09-01, the template for which, including instructions for its preparation, is provided in Annex 6;
- (g) Report on payment initiation services and account information services PSEP (TPP) 10-04, the template for which, including instructions for its preparation, is provided in Annex 7;
- (h) Report on the number of times payment accounts are accessed and on the initiation of payment transactions PSEP (ASP) 11-04, the template for which, including instructions for its preparation, is provided in Annex 8;
- (i) Report on complaints and claims PSEP (SRE) 12-01, the template for which, including instructions for its preparation, is provided in Annex 9;
- (j) Report on the payment service provider PSEP (PPS) 13-01, the template for which, including instructions for its preparation, is provided in Annex 10;
- (k) Report on accounts, loans and electronic money PSEP (UUP) 14-12, the template for which, including instructions for its preparation, is provided in Annex 11;
- (l) Report on payment account switching and the cross-border establishment of payment accounts PSEP (PPU) 15-01, the template for which, including instructions for its preparation, is provided in Annex 12.

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

- (a) Balance sheet PSEP (BIL) 05-12, the template for which, including instructions for its preparation, is provided in Annex 1;
- (b) Profit and loss statement PSEP (BIL) 06-12, the template for which, including instructions for its preparation, is provided in Annex 2;

- (c) Report on payment transactions PSEP (PO) 08-12, the template for which, including instructions for its preparation, is provided in Annex 5;
- (d) Report on AML/CFT PSEP (AML) 09-01, the template for which, including instructions for its preparation, is provided in Annex 6;
- (e) Report on complaints and claims PSEP (SRE) 12-01, the template for which, including instructions for its preparation, is provided in Annex 9;
- (f) Report on the payment service provider PSEP (PPS) 13-01, the template for which, including instructions for its preparation, is provided in Annex 10;
- (g) Report on accounts, loans and electronic money PSEP (UUP) 14-12, the template for which, including instructions for its preparation, is provided in Annex 11.

(3) Electronic money institutions shall submit the following statements:

- (a) Balance sheet PSEP (BIL) 05-12, the template for which, including instructions for its preparation, is provided in Annex 1;
- (b) Profit and loss statement PSEP (BIL) 06-12, the template for which, including instructions for its preparation, is provided in Annex 2;
- (c) Report on own funds PSEP (VZ) 01-12, the template for which, including instructions for its preparation, is provided in Annex 3;
- (d) Report on the funds protection system PSEP (OCH) 07-12, the template for which, including instructions for its preparation, is provided in Annex 4;
- (e) Report on payment transactions PSEP (PO) 08-12, the template for which, including instructions for its preparation, is provided in Annex 5;
- (f) Report on AML/CFT PSEP (AML) 09-01, the template for which, including instructions for its preparation, is provided in Annex 6;
- (g) Report on payment initiation services and account information services PSEP (TPP) 10-04, the template for which, including instructions for its preparation, is provided in Annex 7;
- (h) Report on the number of times payment accounts are accessed and on the initiation of payment transactions PSEP (ASP) 11-04, the template for which, including instructions for its preparation, is provided in Annex 8;
- (i) Report on complaints and claims PSEP (SRE) 12-01, the template for which, including instructions for its preparation, is provided in Annex 9;
- (j) Report on the payment service provider PSEP (PPS) 13-01, the template for which, including instructions for its preparation, is provided in Annex 10;
- (k) Report on accounts, loans and electronic money PSEP (UUP) 14-12, the template for which, including instructions for its preparation, is provided in Annex 11;
- (l) Report on payment account switching and the cross-border establishment of payment accounts PSEP (PPU) 15-01, the template for which, including instructions for its preparation, is provided in Annex 12.

(4) Branches of foreign electronic money institutions shall submit the following statements:

- (a) Balance sheet PSEP (BIL) 05-12, the template for which, including instructions for its preparation, is provided in Annex 1;
- (b) Profit and loss statement PSEP (BIL) 06-12, the template for which, including instructions for its preparation, is provided in Annex 2;
- (c) Report on payment transactions PSEP (PO) 08-12, the template for which, including instructions for its preparation, is provided in Annex 5;
- (d) Report on AML/CFT PSEP (AML) 09-01, the template for which, including instructions for its preparation, is provided in Annex 6;
- (e) Report on complaints and claims PSEP (SRE) 12-01, the template for which, including instructions for its preparation, is provided in Annex 9;

- (f) Report on the payment service provider PSEP (PPS) 13-01, the template for which, including instructions for its preparation, is provided in Annex 10;
- (g) Report on accounts, loans and electronic money PSEP (UUP) 14-12, the template for which, including instructions for its preparation, is provided in Annex 11.

(5) Limited payment service providers as defined in Section 79a of the Act shall submit the following statements:

- (a) Balance sheet PSEP (BIL) 05-12, the template for which, including instructions for its preparation, is provided in Annex 1;
- (b) Profit and loss statement PSEP (BIL) 06-12, the template for which, including instructions for its preparation, is provided in Annex 2;
- (c) Report on own funds PSEP (VZ) 01-12, the template for which, including instructions for its preparation, is provided in Annex 3;
- (d) Report on the funds protection system PSEP (OCH) 07-12, the template for which, including instructions for its preparation, is provided in Annex 4;
- (e) Report on payment transactions PSEP (PO) 08-12, the template for which, including instructions for its preparation, is provided in Annex 5;
- (f) Report on AML/CFT PSEP (AML) 09-01, the template for which, including instructions for its preparation, is provided in Annex 6;
- (g) Report on complaints and claims PSEP (SRE) 12-01, the template for which, including instructions for its preparation, is provided in Annex 9;
- (h) Report on the payment service provider PSEP (PPS) 13-01, the template for which, including instructions for its preparation, is provided in Annex 10;
- (i) Report on accounts, loans and electronic money PSEP (UUP) 14-12, the template for which, including instructions for its preparation, is provided in Annex 11;
- (j) Report on payment account switching and the cross-border establishment of payment accounts PSEP (PPU) 15-01, the template for which, including instructions for its preparation, is provided in Annex 12.

(6) Banks shall submit the following statements:

- (a) Report on payment transactions PSEP (PO) 08-12, the template for which, including instructions for its preparation, is provided in Annex 5;
- (b) Report on payment initiation services and account information services PSEP (TPP) 10-04, the template for which, including instructions for its preparation, is provided in Annex 7;
- (c) Report on the number of times payment accounts are accessed and on the initiation of payment transactions PSEP (ASP) 11-04, the template for which, including instructions for its preparation, is provided in Annex 8;
- (d) Report on complaints and claims PSEP (SRE) 12-01, the template for which, including instructions for its preparation, is provided in Annex 9;
- (e) Report on payment account switching and the cross-border establishment of payment accounts PSEP (PPU) 15-01, the template for which, including instructions for its preparation, is provided in Annex 12.

## **Section 2**

(1) The statements referred to in Section 1(1)(a) to (e) and (k), (2)(a) to (c) and (g), (3)(a) to (e) and (k), (4)(a) to (c) and (g) and (5)(a) to (e) and (i) 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)(g) and (h) and (3)(g) and (h) 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)(f), (i), (j) and (l), (2)(d) to (f), (3)(f), (i), (j) and (l), (4)(d) to (f) and (5)(f) to (h) and (j) shall be prepared on an annual basis as at 30 June of the respective calendar year.

(4) The statements referred to in Section 1(6)(a) shall be prepared on a monthly basis as at the last day of the respective calendar month.

(5) The statements referred to in Section 1(6)(b) and (c) shall be prepared on a quarterly basis as at the last day of the respective calendar quarter.

(6) The statements referred to in Section 1(6)(d) and (e) shall be prepared on an annual basis as at 30 June of the respective calendar year.

(7) Where the accounting period is a fiscal year rather than a calendar year, the deadline for the preparation of the 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.

### **Section 3**

(1) The statements referred to in Section 1 shall be submitted electronically via the Statistics Collection Portal information system.

(2) The statements referred to in Section 1(1)(a) to (d) and (k), (2)(a), (b) and (g), (3)(a) to (d) and (k), (4)(a), (b) and (g) and (5)(a) to (d) and (i) shall be submitted within 25 calendar days after the date as at which they are prepared, except for those prepared as at the last day of the respective calendar year. Where the 25th calendar day is a Saturday, Sunday or other non-working day, the statements referred to in the first sentence shall be submitted on the following working day.

(3) The statements referred to in Section 1(1)(a) to (d) and (k), (2)(a), (b) and (g), (3)(a) to (d) and (k), (4)(a), (b) and (g) and (5)(a) to (d) and (i) 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 of 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 auditing of the annual financial statements;
- (c) as an extraordinary report following an extension of the deadline for the preparation of the annual financial statements and 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.

(4) The Statements referred to in Section 1(1)(e) to (j) and (l), (2)(c) to (f), (3)(e) to (j) and (l), (4)(c) to (f) and (5)(e) to (h) and (j) shall be submitted within 25 calendar days after the date as at which they are prepared. Where the 25th calendar day is a Saturday, Sunday or other non-working day, the statements referred to in the first sentence shall be submitted on the following working day.

(5) The statements referred to in Section 1(6) shall be submitted within 25 calendar days after the date as at which they are prepared. Where the 25th calendar day is a Saturday, Sunday

or other non-working day, the statements referred to in the first sentence shall be submitted on the following working day.

(6) Where the accounting period is a fiscal year rather than a calendar year, the deadline for the submission of the 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.

(7) Where a payment institution, a branch of a foreign payment institution, an electronic money institution, a branch of a foreign electronic money institution, or a limited payment service provider under Section 79a of the Act, as an income tax payer, receives an extension of its tax return filing deadline, information about the extension shall be submitted to Národná banka Slovenska by 31 March of the respective calendar year.

#### **Section 4**

This Decree does not apply to a foreign bank branch which is a payment service provider or an electronic money issuer.

#### **Section 5**

Statements for 2023 which are submitted in 2024 shall be prepared in accordance with legislation in effect until 31 December 2023.

#### **Section 6**

This Decree repeals Decree No 8/2019 of Národná banka Slovenska of 13 December 2019 on reporting by payment institutions, branches of foreign payment institutions, electronic money institutions and branches of foreign electronic money institutions (Notification No 457/2019), as amended by Decree No 3/2020 of 13 October 2020 (Notification No 293/2020).

#### **Section 7**

This Decree takes effect on 1 January 2024, with the exception of Section 1(6), Section 2(4) to (6) and Section 3(5), which take effect on 1 January 2025.

**Peter Kažimír [signed]**  
**Governor**