

**DECREE****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**

Národná banka Slovenska, in accordance with Section 96(1)(c) and (h) and Section 96(2)(b) and (c) of Act No 492/2009 on payment services (and amending certain laws), as amended (hereinafter 'the Act'), and in accordance 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 of assets and liabilities PI (BIL) 01-12, the template for which, including instructions for its preparation, is provided in Annex 1;
- b) Profit and loss statement PI (BIL) 02-12, 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 economic and financial position PSEP (EFS) 02-12, the template for which, including instructions for its preparation, is provided in Annex 4;
- e) Report on safe, liquid and low-risk assets PSEP (LIK) 03-12, the template for which, including instructions for its preparation, is provided in Annex 5;
- f) Report on payment operations PI (PO) 03-12, the template for which, including instructions for its preparation, is provided in Annex 6;
- g) Report on fraudulent activity PSP (POD) 01-02, the template for which, including instructions for its preparation, is provided in Annex 7.

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

- a) Balance sheet of assets and liabilities PI (BIL) 01-12, the template for which, including instructions for its preparation, is provided in Annex 1;
- b) Profit and loss statement PI (BIL) 02-12, the template for which, including instructions for its preparation, is provided in Annex 2;
- c) Report on economic and financial position PSEP (EFS) 02-12, the template for which, including instructions for its preparation, is provided in Annex 4;
- d) Report on payment operations PI (PO) 03-12, the template for which, including instructions for its preparation, is provided in Annex 6;
- e) Report on fraudulent activity PSP (POD) 01-02, the template for which, including instructions for its preparation, is provided in Annex 7.

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

- a) Balance sheet of assets and liabilities IEP (BIL) 01-12, the template for which, including instructions for its preparation, is provided in Annex 8;
- b) Profit and loss statement IEP (BIL) 02-12, the template for which, including instructions for its preparation, is provided in Annex 9;
- 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 economic and financial position PSEP (EFS) 02-12, the template for which, including instructions for its preparation, is provided in Annex 4;

- e) Report on safe, liquid and low-risk assets PSEP (LIK) 03-12, the template for which, including instructions for its preparation, is provided in Annex 5;
- f) Report on payment operations PI (PO) 03-12, the template for which, including instructions for its preparation, is provided in Annex 6;
- g) Report on electronic money IEP (EP) 03-12, the template for which, including instructions for its preparation, is provided in Annex 10;
- h) Report on fraudulent activity PSP (POD) 01-02, the template for which, including instructions for its preparation, is provided in Annex 7.

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

- a) Balance sheet of assets and liabilities IEP (BIL) 01-12, the template for which, including instructions for its preparation, is provided in Annex 8;
- b) Profit and loss statement IEP (BIL) 02-12, the template for which, including instructions for its preparation, is provided in Annex 9;
- c) Report on economic and financial position PSEP (EFS) 02-12, the template for which, including instructions for its preparation, is provided in Annex 4;
- d) Report on payment operations PI (PO) 03-12, the template for which, including instructions for its preparation, is provided in Annex 6;
- e) Report on electronic money IEP (EP) 03-12, the template for which, including instructions for its preparation, is provided in Annex 10;
- f) Report on fraudulent activity PSP (POD) 01-02, the template for which, including instructions for its preparation, is provided in Annex 7.

## **Section 2**

(1) The statements referred to in Section 1, except for those referred to in paragraphs 1(g), 2(e), 3(h) and 4(f), 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), (2)(e), (3)(h) and (4)(f) shall be prepared on a semi-annual basis as at the last day of the respective calendar half-year.

(3) 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. For the purposes of this Decree, electronic submission of statements means the submission of statements via the information system Statistics Collection Portal.

(2) The statements referred to in Section 1(1)(a) to (f), (2)(a) to (d), (3)(a) to (g) and (4)(a) to (e) shall be submitted within 25 calendar days after the day 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 public holiday, the statements referred to in Section 1 shall be submitted on the following working day.

(3) The statements referred to in Section 1(1)(a) to (f), (2)(a) to (d), (3)(a) to (g) and (4)(a) to (e) 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) if the deadline for the preparation of the annual financial statements is extended, 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.

(4) The statements referred to in Section 1(1)(g), (2)(e), (3)(h) and (4)(f) shall be submitted within 25 calendar days after the day as at which they are prepared.

(5) Where the accounting period is a fiscal year rather than a calendar year, the deadlines 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.

(6) Where a payment institution, branch of a foreign payment institution, electronic money institution or branch of a foreign electronic money institution, 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 banks or foreign bank branches which provide payment services or issue electronic money.

#### **Section 5**

This Decree repeals Decree No 18/2015 of Národná banka Slovenska of 1 December 2015 on reporting by payment institutions and electronic money institutions (Notification No 38/2016).

#### **Section 6**

This Decree takes effect on 31 December 2019.

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

Issuing unit: Regulation Department  
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