

15
DECREE
of Národná banka Slovenska

of 15 November 2011

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) Statements submitted by payment institutions and electronic money institutions shall be as follows:

- (a) Balance sheet of a payment institution, a template of which, together with the methodology for producing the statement, is provided in Annex 1;
- (b) Profit and loss statement of a payment institution, a template of which, together with the methodology for producing the statement, is provided in Annex 2;
- (c) Balance sheet of an electronic money institution, a template of which, together with the methodology for producing the statement, is provided in Annex 3;
- (d) Profit and loss statement of an electronic money institution, a template of which, together with the methodology for producing the statement, is provided in Annex 4;
- (e) Report on own funds of a payment institution or an electronic money institution, a template of which, together with the methodology for producing the statement, is provided in Annex 5;
- (f) Report on economic and financial position of a payment institution or an electronic money institution, a template of which together with, the methodology for producing the statement, is provided in Annex 6;
- (g) Report on safe, liquid and low-risk assets of a payment institution or an electronic money institution, a template of which, together with the methodology for producing the statement, is provided in Annex 7;
- (h) Report on electronic money of an electronic money institution, a template of which, together with the methodology for producing the statement, is provided in Annex 8.

(2) This Decree shall not apply to a bank offering payment services or issuing electronic money.

Article 2

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

(2) The statement referred to in Article 1(1)(h) shall be produced on a daily basis.

(3) 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(1) shall be submitted electronically. *Electronic submission of statements* shall mean the submission of statements by means of electronic mail in the MS Excel file format protected by an encryption system.

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

(3) The statements referred to in Article 1, except the statement referred to in Article 1(1)(h), produced according as of the last day of the respective calendar year, shall be submitted as follows:

(a) a preliminary report, by 31 January of the following calendar year, prepared on the basis of preliminary data known as of the last day of the previous calendar year, adjusted for accounting transactions recorded during the period from 1 January to 10 January of the following calendar year;

(b) a regular report on the basis of data from the annual financial statements, within 30 calendar days of the completion of the annual financial statements;

(c) a special report, by 25 April of the following calendar year, which report relates to the extension of deadline for producing regular financial statements by the tax authority, prepared on the basis of data as of the last day of the previous calendar year known by 31 March of the following calendar year.

(4) The statement referred to in Article 1(1)(h) shall be submitted on the 25th calendar day of the respective calendar month for the preceding 30 calendar days.

(5) Where a payment institution or an electronic money institution, as an income tax payer, has the deadline for tax return submission extended in accordance with a separate act,¹⁾ the statements referred to in Article 1(1)(a) to (d) are submitted immediately after the completion of the annual financial statement; in such case the following shall be submitted by 31 March of the calendar year:

(a) information on the extension of the deadline for the tax return submission, and

(b) respective statements prepared on the basis of data on assets, net equity, liabilities, expenses, income, and profit or loss known as of the last day of the previous calendar year, which are available to the payment institution or the electronic money institution as of 31 March of the calendar year, provided that they are the preliminary data.

(6) Where the accounting period is a fiscal year rather than a calendar year, the deadlines for the production of statements referred to in paragraphs (2) to (5) shall be extended by the period of time between the end of the calendar year and the end of the fiscal year.

Article 4

This Decree transposes the legally binding acts of the European Union which are specified in Annex 9.

¹⁾ Article 49(3) of Act No 595/2003 Coll. on Income Tax, as amended by Act No 688/2006 Coll.

Article 5

This Decree shall enter into force on 31 December 2011.

Jozef Makúch
Governor

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LIST OF TRANSPOSED LEGALLY BINDING ACTS OF THE EUROPEAN UNION

1. Directive 2007/64/EC of the European Parliament and of the Council of 13 November 2007 on payment services in the internal market amending Directives 97/7/EC, 2002/65/EC, 2005/60/EC and 2006/48/EC and repealing Directive 97/5/EC (OJ L 319, 5.12.2007) as amended by Directive 2009/111/EC of the European Parliament and of the Council of 16 September 2009 (OJ L 302, 17.11.2009).
2. Directive 2009/110/EC of the European Parliament and of the Council of 16 September 2009 on the taking up, pursuit and prudential supervision of the business of electronic money institutions amending Directives 2005/60/EC and 2006/48/EC and repealing Directive 2000/46/EC (OJ L 267, 10.10.2009).