

**18**  
**DECREE**  
**of Národná banka Slovenska**  
**of 1 December 2015**

**on reporting by payment institutions and electronic money institutions**

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

**Article 1**

(1) Payment institutions shall submit the following statements:

- (a) the Balance Sheet of a payment institution – PI (BIL) 01-12, produced in accordance with the template and methodology set out in Annex 1,
- (b) the Profit and Loss Account of a payment institution – PI (BIL) 02-12, produced in accordance with the template and methodology set out in Annex 2,
- (c) the Report on Own Funds of a payment institution or an electronic money institution – PSEP (VZ) 01-12, produced in accordance with the template and methodology set out in Annex 3,
- (d) the Report on the Economic and Financial Position of a payment institution or an electronic money institution – PSEP (EFS) 02-12, produced in accordance with the template and methodology set out in Annex 4,
- (e) the Report on Safe, Liquid and Low-Risk Assets of a payment institution or an electronic money institution – PSEP (LIK) 03-12, produced in accordance with the template and methodology set out in Annex 5,
- (f) the Report on Payment Operations of a payment institution – PI (PO) 03-12, produced in accordance with the template and methodology set out in Annex 6,

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

- (a) the Balance Sheet of an electronic money institution – IEP (BIL) 01-12, produced in accordance with the template and methodology set out in Annex 7,
- (b) the Profit and Loss Account of an electronic money institution – IEP (BIL) 02-12, produced in accordance with the template and methodology set out in Annex 8,
- (c) the Report on Own Funds of a payment institution or an electronic money institution – PSEP (VZ) 01-12, produced in accordance with the template and methodology set out in Annex 3,
- (d) the Report on Economic and Financial Position of a payment institution or an electronic money institution – PSEP (EFS) 02-12, produced in accordance with the template and methodology set out in Annex 4,
- (e) the Report on Safe, Liquid and Low-Risk Assets of a payment institution or an electronic money institution – PSEP (LIK) 03-12, produced in accordance with the template and methodology set out in Annex 5,
- (f) the Report on Electronic Money of an electronic money institution – IEP (EP) 03-12, 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. The electronic submission shall mean the submission by means of the information system Statistics Collection Portal.

(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. Where the 25th calendar day is Saturday, Sunday or other public holiday, the statements referred to in Article 1 shall be submitted on the following business day.

(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 audit 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 2015 submitted in 2016 shall be produced in accordance with legal regulations in force until 31 December 2015.

### **Article 6**

This Decree repeals Decree No 24/2014 of Národná banka Slovenska of 9 December 2014 on the submission of statements by payment institutions and electronic money institutions (Notification No 406/2014 Coll.).

**Article 7**

This Decree enters into force on 1 January 2016.

**Jozef Makúch**  
**Governor**  
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**Member of the NBS Bank Board**  
**and Executive Directive for Financial Market Operations**

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