

Pursuant to Article 13, paragraph 2, point 3), Article 26, paragraph 3 and Article 35, paragraph 4 of the Law on Accounting (RS Official Gazette, No 62/2013) and Article 18, paragraph 1, point 3) of the Law on the National Bank of Serbia (RS Official Gazette, No 72/2003, 55/2004, 85/2005 – other law, 44/2010, 76/2012, 106/2012, 14/2015 and 40/2015 – CC decision), in conjunction with Articles 98, 99, 100, 134, 161 and 162 of the Law on Payment Services (RS Official Gazette, No 139/2014), the Governor of the National Bank of Serbia hereby issues the

DECISION

ON THE IMPLEMENTATION OF THE PROVISIONS OF THE LAW ON ACCOUNTING RELATING TO THE CHART OF ACCOUNTS, FINANCIAL STATEMENTS AND STATISTICAL REPORT FOR PAYMENT INSTITUTIONS AND ELECTRONIC MONEY INSTITUTIONS

1. This Decision lays down the Chart of Accounts and the contents of accounts in the Chart of Accounts, contents and format of financial statement forms for companies licensed by the National Bank of Serbia to engage, as payment institutions and/or electronic money institutions, in the provision of payment services and/or electronic money issuing, and to conduct other affairs in accordance with the provisions of the Law on Payment Services (RS Official Gazette, No 139/2014).

The provisions of this Decision shall also apply to hybrid payment institutions, in the segment of their business operation relating to the provision of payment services, and/or to electronic money institutions in the segment of their business operation relating to electronic money issuing and provision of payment services if these institutions engage in other business activities unrelated to electronic money issuing or provision of payment services, as well as in the segment of their operation relating to the payment system management.

For the purpose of this Decision, institution shall imply payment institutions and electronic money institutions

2. The institution shall post business changes relating to the provision of payment services, electronic money issuing and/or payment system management separately on accounts in

accordance with the regulation setting out the Chart of Accounts and contents of accounts in the Chart of Accounts for companies, to be adopted by the minister in charge of finance pursuant to the law governing accounting.

3. For the purposes of uniform information provision and statistical processing, the institution shall be required to compile and disclose financial statements with the contents and in the format according to the regulation stipulating the contents and format of financial statement forms for companies, to be issued by the minister in charge of finance pursuant to the law governing accounting.

4. The institution which is required, according to the provisions of the law governing accounting and other regulations, to submit for statistical and other purposes statistical and other reports to the government authority in charge of maintaining business registers, shall be required to compile these reports in the format and with the contents in accordance with the regulation setting out the format and contents of statistical reports for companies, to be issued by the minister in charge of finance.

5. The institution shall apply provisions of the regulations referred to in Sections 2 to 4 of this Decision taking due care of the legal nature and specifics of the activities it engages in.

6. This Decision shall enter into force on the eighth day from its publication in the RS Official Gazette and shall apply as of 1 October 2015.

Decision No 15
19 June 2015
B e l g r a d e

G o v e r n o r
of the National Bank of Serbia
Jorgovanka Tabaković, PhD