

Pursuant to Article 21, paragraph 1 and Article 45, item 2 of the Law on the National Bank of Serbia ("RS Official Gazette", Nos. 72/2003 and 55/2004), and with reference to Article 32 of the Law on Foreign Exchange Operations ("RS Official Gazette", No. 62/2006), the Governor of the National Bank of Serbia hereby issues

**D E C I S I O N**  
**ON THE UNIQUE ACCOUNT IDENTIFICATION AND CLASSIFICATION**  
**STRUCTURE AND PLAN OF ACCOUNTS FOR THE APPLICATION OF**  
**INTERNATIONAL RULES AND THE IBAN STANDARD**

1. This Decision shall set forth the unique account identification and classification structure and plan of accounts for the application of international rules and the IBAN standard in banks.

Banks referred to in paragraph 1 hereof shall be understood to mean banks as defined by Article 2, item 3 of the Law on Foreign Exchange Operations.

2. For the purposes hereof, account shall be understood to mean account opened for the execution of payment, collection and transfer under current and capital transactions in foreign currency and dinars.

3. Account designation shall consist of the following five separate components:

- country code,
- check digit for the IBAN standard,
- fixed bank code,
- account number,
- check digit.

4. Country code RS (two alphanumeric characters) shall be the unique identifier defined in accordance with the ISO 3166.

5. Check digit for the IBAN standard (two numeric characters) shall be the number 35 algorithmically computed in accordance with the international standard ISO 7064, MODUL 97.

6. Fixed bank code (three numeric characters) shall be the unique bank identification code specified by the decision regulating the unique account identification and classification structure and plan of accounts for payment transactions with a bank.

7. Account number (thirteen numeric characters) shall be specified by the bank.

8. Check digit (two numeric characters) shall be the number computed for a sixteen-digit string (fixed bank code and account number), in accordance with the international standard ISO 7064, MODUL 97. Check digit shall be specified by the decision referred to in Section 6 hereof.

9. Account designation in electronic format shall be represented as a string of twenty-two alphanumeric characters.

In hand-written and printed documents, account designation may consist of twenty-two alphanumeric characters split into five groups of four characters and one group containing two characters.

10. Plan of accounts for the application of international rules shall be understood to mean the plan of analytical accounts in the chart of accounts of the National Bank of Serbia, and/or plan of analytical accounts of banks and other financial organizations, as specified by the National Bank of Serbia.

11. Account designations issued prior to 3 March 2007 may be applied until 31 October 2007, at the latest.

12. As of the application hereof, Decision on the Unique Account Identification and Classification Structure and the Plan of Accounts for the Application of International Rules and the IBAN Standard ("RS Official Gazette", No. 96/2006) shall cease to be valid.

13. This Decision shall enter into force one day after its publication in the "RS Official Gazette", and shall be applied as of 3 March 2007.

D. No. 124  
27 December 2006  
B e l g r a d e

G o v e r n o r  
National Bank of Serbia

Radovan Jelasic, sign.