**Annex 1**

**Form – VC Users**

**Number and type of virtual currency users by service type**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Item No** | **Item** | **Number of users – business relationship** | | | | | | **Number of users – no business relationship** | |
|  | **Services offered by the service provider** | **Legal person** | | **Entrepreneur** | | **Natural person** | | **Natural person** | |
| **Resident** | **Non-resident** | **Resident** | **Non-resident** | **Resident** | **Non-resident** | **Resident** | **Non-resident** |
| **11** | **Virtual currency services** |  |  |  |  |  |  |  |  |
|  | *of which:* |  |  |  |  |  |  |  |  |
| 111 | Receipt, transfer and execution of orders |  |  |  |  |  |  |  |  |
| 112 | Purchase and sale of virtual currency |  |  |  |  |  |  |  |  |
| 113 | Exchange of virtual currency |  |  |  |  |  |  |  |  |
| 114 | Keeping and administering virtual currency |  |  |  |  |  |  |  |  |
| 115 | Issuance, offer and sale of virtual currency |  |  |  |  |  |  |  |  |
| 116 | Keeping the register of pledges |  |  |  |  |  |  |  |  |
| 117 | Acceptance/transfer of virtual currency |  |  |  |  |  |  |  |  |
| 118 | Portfolio management |  |  |  |  |  |  |  |  |
| 119 | Organising the platform |  |  |  |  |  |  |  |  |
| **12** | **Other services** |  |  |  |  |  |  |  |  |
|  | *of which:* |  |  |  |  |  |  |  |  |
| 121 | Advisory services |  |  |  |  |  |  |  |  |
| 122 | Educational services |  |  |  |  |  |  |  |  |
| 123 | Development and sale of software solutions |  |  |  |  |  |  |  |  |
| 124 | Sale of hardware wallets/devices |  |  |  |  |  |  |  |  |
| 125 | Other |  |  |  |  |  |  |  |  |
| **13** | **Note** |  | | | | | | | |

*Contents of the Annex*

*Annex 1* contains data about the number and type of virtual currency users who have established a business relationship with the service provider for the purpose of providing virtual currency services, or have used a service connected with virtual currencies with a service provider in accordance with Article 16a of the Law on the Prevention of Money Laundering and Terrorism Financing (RS Official Gazette, Nos 113/2017, 91/2019 and 153/2020). This Annex also contains data about the number and type of virtual currency users who have used the services from Article 4, paragraph 2 of the Law, provided by the service provider.

If, based on one or more contracts concluded with a service provider, a virtual currency user uses several types of services connected with virtual currencies – such user is disclosed separately under the number of users, by each type of service used.

If a user used several types of virtual currency services in accordance with Article 16a of the Law on the Prevention of Money Laundering and Terrorism Financing – such user is disclosed separately under the number of users, by each type of services used (these services may only be used by users who are natural persons, in accordance with the Law on the Prevention of Money Laundering and Terrorism Financing).

Under item *Virtual currency services* (11) disclose the total number of users of all services connected with virtual currencies offered by the service provider, by user type.

Under sub-item *Receipt, transfer and execution of orders* (111) disclose the number of users of the service from Article 3, paragraph 1, item 1) of the Law.

Under sub-item *Purchase and sale of virtual currency* (112) disclose the number users of the service from Article 3, paragraph 1, item 2) of the Law.

Under sub-item *Exchange of virtual currency* (113)disclose the number of users of the service from Article 3, paragraph 1, item 3) of the Law.

Under sub-item *Keeping and administering virtual currency* (114) disclose the number of users of the service from Article 3, paragraph 1, item 4) of the Law.

Under sub-item *Issuance, offer and sale of virtual currency* (115) disclose the number of users of the service from Article 3, paragraph 1, item 5) of the Law.

Under sub-item *Keeping the register of pledges* (116) disclose the number of users of the service from Article 3, paragraph 1, item 6) of the Law.

Under sub-item *Acceptance/transfer of virtual currency* (117) disclose the number of users of the service from Article 3, paragraph 1, item 7) of the Law. The users of this service may only be legal persons and entrepreneurs.

Under sub-item *Portfolio management* (118) disclose the number of users of the service from Article 3, paragraph 1, item 8) of the Law.

Under sub-item *Organising the platform* (119) disclose the number of users of the service from Article 3, paragraph 1, item 9) of the Law. This item shows the number of users who have concluded a contract with the service provider on providing the trading service on the platform organised by that service provider.

Under sub-item *Other services* (12) disclose the number of users of the service from Article 4, paragraph 2 of the Law which the service provider offers.

Under sub-item *Other* (125) disclose the number of service users not listed under other sub-items of this item, in which case the service provider is obligated to provide a closer description of those services offered in the *Note* (13) item.

Under item *Note* (13) disclose the number and type of virtual currency users who are not legal persons, entrepreneurs or natural persons (e.g. persons under civil law, trusts, etc.), if any (by service type), as well as other data which the service provider considers relevant.

**Annex 2**

**Form – Crypto ATMs**

**Crypto ATMs, their users and transactions**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Item No** | **Item** | **No of crypto ATMs / users** | **Crypto ATM address** | **No of transactions** | **Transaction value**  **(in RSD)** |
| **21** | **Crypto ATMs** |  |  |  |  |
|  | *of which:* |  |  |  |  |
| 211 | Crypto ATMs with virtual currency purchase function |  |  |  |  |
| 212 | Crypto ATMs with virtual currency sale function |  |  |  |  |
| 213 | Crypto ATMs with virtual currency exchange function |  |  |  |  |
| 214 | Multifunctional devices |  |  |  |  |
| **22** | **Crypto ATM users** |  |  |  |  |
|  | *of which:* |  |  |  |  |
| 221 | Users of crypto ATMs with virtual currency purchase function |  |  |  |  |
|  | *of which:* |  |  |  |  |
| 2211 | Users – legal persons residents |  |  |  |  |
| 2212 | Users – legal persons non-residents |  |  |  |  |
| 2213 | Users – entrepreneurs residents |  |  |  |  |
| 2214 | Users – entrepreneurs non-residents |  |  |  |  |
| 2215 | Users – natural persons residents |  |  |  |  |
| 2216 | Users – natural persons non-residents |  |  |  |  |
| 222 | Users of crypto ATMs with virtual currency sale function |  |  |  |  |
|  | *of which:* |  |  |  |  |
| 2221 | Users – legal persons residents |  |  |  |  |
| 2222 | Users – legal persons non-residents |  |  |  |  |
| 2223 | Users – entrepreneurs residents |  |  |  |  |
| 2224 | Users – entrepreneurs non-residents |  |  |  |  |
| 2225 | Users – natural persons residents |  |  |  |  |
| 2226 | Users – natural persons non-residents |  |  |  |  |
| 223 | Crypto ATMs with virtual currency exchange function |  |  |  |  |
|  | *of which:* |  |  |  |  |
| 2231 | Users – legal persons residents |  |  |  |  |
| 2232 | Users – legal persons non-residents |  |  |  |  |
| 2233 | Users – entrepreneurs residents |  |  |  |  |
| 2234 | Users – entrepreneurs non-residents |  |  |  |  |
| 2235 | Users – natural persons residents |  |  |  |  |
| 2236 | Users – natural persons non-residents |  |  |  |  |
| 224 | Users of multifunctional devices |  |  |  |  |
|  | *of which:* |  |  |  |  |
| 2241 | Users – legal persons residents |  |  |  |  |
| 2242 | Users – legal persons non-residents |  |  |  |  |
| 2243 | Users – entrepreneurs residents |  |  |  |  |
| 2244 | Users – entrepreneurs non-residents |  |  |  |  |
| 2245 | Users – natural persons residents |  |  |  |  |
| 2246 | Users – natural persons non-residents |  |  |  |  |
| **23** | **Note** |  | | | |

*Contents of the Annex*

*Annex 2* contains data about the number, type and addresses of crypto ATMs by way of which a service provider offers virtual currency services from Article 3, paragraph 1, items 2) and 3) of the Law, data about the number and type of users who used these services on crypto ATMs, as well as data about the number and values of transactions executed on crypto ATMs.

If a crypto ATM has several functions, the ATM is disclosed separately under the item *Crypto ATMs* (21) by each function. Under the *Crypto ATMs* (21) item and its sub-items disclose the total number and value of virtual currency transactions executed on crypto ATMs – in total and by each type of crypto ATM.

Under sub-item *Multifunctional devices* (214) disclose the number of devices with the function of crypto ATMs, and other functions not related with the provision of virtual currency services. If a service provider offers virtual currency services on such a device, the *Notes* (23) item should contain data about other functions of that device (if there are more of them, data are entered for each device separately).

Data about addresses of crypto ATMs are only disclosed in the *Crypto ATMs* (21) item and its sub-items.

If a virtual currency user has used several services on a crypto ATM – they are disclosed separately under *Crypto ATM users* (22) by each service type used. Under item *Crypto ATM users* (22) disclose the total number of crypto ATM users, while under its sub-items disclose the data about the number of crypto ATM users by function of those crypto ATMs and by user type. Under item *Crypto ATM users* (22) and its sub-items disclose the data about the number and value of virtual currency transactions executed on crypto ATMs, by function of those crypto ATMs and by user type.

The values are disclosed in dinars, given that the Decision on Foreign Currency Payments Relating to Digital Asset Transactions (RS Official Gazette, No 49/2021) sets out that no digital asset transactions in foreign cash are allowed in the Republic, including payins and payouts on a crypto ATM (Section 11 of the Decision).

**Annex 3**

**Form – VC Transactions**

**Service provider’s virtual currency transactions**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item No** | **Item** | **Executed independently** | | | **Executed with the participation of another SP** | |
| **Number** | **Value** | | **Number** | **Value** |
| **31** | **Virtual currency services** |  |  |  | |  |
|  | *of which:* |  |  |  | |  |
| 311 | Receipt, transfer and execution of orders |  |  |  | |  |
| 312 | Purchase of virtual currency |  |  |  | |  |
| 312а | Sale of virtual currency |  |  |  | |  |
| 313 | Exchange of virtual currency |  |  |  | |  |
| 314 | Keeping and administering virtual currency |  |  |  | |  |
| 315 | Issuance, offer and sale of virtual currency |  |  |  | |  |
| 316 | Keeping the register of pledges |  |  |  | |  |
| 317 | Acceptance/transfer of virtual currency |  |  |  | |  |
| 318 | Portfolio management |  |  |  | |  |
| 319 | Organising the platform |  |  |  | |  |
| **32** | **Other services** |  |  |  | |  |
|  | *of which:* |  |  |  | |  |
| 321 | Advisory services |  |  |  | |  |
| 322 | Educational services |  |  |  | |  |
| 323 | Development and sale of software solutions |  |  |  | |  |
| 324 | Sale of hardware wallets/devices |  |  |  | |  |
| 325 | Other |  |  |  | |  |
| **33** | **Note** |  | | | | |

*Contents of the Annex*

*Annex 3* contains data about the number and value of virtual currency transactions, by type of virtual currency service and other services offered by the service provider, namely:

– data about the number and value of transactions which the service provider performed independently,

– data about the number and value of transactions with the participation of another virtual currency service provider with a head office in the Republic of Serbia or abroad (e.g. a foreign platform where the order was executed for the service from Article 3, paragraph 1, item 1) of the Law).

Under items 31 and 32 disclose the data about the total number and value of all executed transactions, while under sub-items disclose the data about the number and value of executed transactions by individual services within which the transactions were executed.

The values are expressed in dinars, and for calculating their equivalent value (from other currencies) the official middle exchange rate of the dinar against the euro determined by the NBS and valid on the last day of the reporting period.

Under item *Other services* (32) disclose the number and value of the services provided from Article 4, paragraph 2 of the law. Under sub-item *Other* (325) disclose the number and value of these services not disclosed in other sub-items of this item, in which case the service provider is obligated to describe these services in more detail in the *Note* (33) item.

**Annex 4**

**Form – VCSP Accounts**

**Service providers with an open account or another payment account**

|  |  |  |
| --- | --- | --- |
| **Item No** | **Item** | **No** |
| **41** | **Service providers with a current account** |  |
|  | *of which:* |  |
| 411 | Service providers classified as high ML/TF risk |  |
| 412 | Service providers classified as medium ML/TF risk |  |
| 413 | Service providers classified as low ML/TF risk |  |
| **42** | **Service providers with another payment account** |  |
|  | *of which:* |  |
| 421 | Service providers classified as high ML/TF risk |  |
| 422 | Service providers classified as medium ML/TF risk |  |
| 423 | Service providers classified as low ML/TF risk |  |
| **43** | **Note** |  |

*Contents of the Annex*

*Annex 4* contains data about the number of service providers with an open current account with a bank or another payment account with a bank or another payment service provider, including the total number and the number by ML/TF risk categories they are classified in, in accordance with regulations governing the prevention of money laundering and terrorism financing.

Under item *Service providers with a current account* (41) disclose the total number of service providers with an open current account with that bank, while under sub-items disclose the number of service providers by ML/TF risk categories in which they are classified.

Under item *Service providers with another payment account* (42) enter the total number of service providers with an open other payment account with that bank or another payment service provider, while under sub-items disclose the number of service providers by ML/TF risk categories in which they are classified.

Under item *Note* (43) list all other types of payment accounts held by service providers with that bank or another payment service provider (by number of users of each such account).

**Annex 5**

**Form – VC Payment transactions**

**Payment transactions connected with virtual currency transactions**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Item No** | **Item** | **In Republic of Serbia** | | **Abroad** | | | |
| **No** | **Value** | **No** | **Currency** | **Value** | |
| **In currency** | **In EUR** |
| **51** | **Payment transactions** |  |  |  |  |  |  |
|  | *of which:* |  |  |  |  |  |  |
| 511 | Initiated by the payment service user who is a legal person – resident |  |  |  |  |  |  |
| 512 | Initiated by the payment service user who is a legal person – non-resident |  |  |  |  |  |  |
| 513 | Initiated by the payment service user who is an entrepreneur – resident |  |  |  |  |  |  |
| 514 | Initiated by the payment service user who is an entrepreneur – non-resident |  |  |  |  |  |  |
| 515 | Initiated by the payment service user who is a natural person – resident |  |  |  |  |  |  |
| 516 | Initiated by the payment service user who is a natural person – non-resident |  |  |  |  |  |  |
| **52** | **Note** |  | | | | | |

*Contents of the Annex:*

*Annex 5* contains data about the number and value of payment transactions connected with virtual currency transactions executed in the Republic of Serbia and abroad, by transferring funds from a payment account or to a payment account opened with a payment service provider, regardless of the type and manner of initiating the payment transaction (credit transfer, payment instrument, electronic money, etc.).

The value of payment transactions executed to the payee abroad is disclosed in the currency in which the transaction was executed and in euros, without fees, commissions and accompanying costs.

The value of payment transactions executed abroad in foreign currency is disclosed separately for each currency, with the alphanumeric designation of the currency.

When the value of payment transactions from other currencies is disclosed in euros, their equivalent value (from other currencies to the euro) is calculated according to the official middle exchange rate valid on the last business day of the reporting period.

**Annex 6**

**Form – CS–VC**

**Payment transactions connected with virtual currency transactions executed within a payment card scheme**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Item No** | **Item** | **No** | **Currency** | **Value** | |
| **In currency** | **In EUR** |
| **61** | **Payment transactions executed using a payment card** |  |  |  |  |
| **62** | **Note** |  | | | |

*Contents of the Annex:*

*Annex 6* contains data about the number and value of payment transactions connected with virtual currency transactions and/or virtual currency service providers with a head office abroad, executed within the payment card scheme using a payment card issued by a bank in the Republic of Serbia, with a foreign acceptor.

The value of payment transactions executed toward a foreign payee is disclosed in the currency in which the transaction was executed and in euros.

The value of payment transactions executed abroad in a foreign currency is disclosed separately for each currency, with the alphanumeric designation of the currency.

When the value of payment transactions from other currencies is disclosed in euros, their equivalent value (from other currencies to the euro) is calculated according to the official middle exchange rate valid on the last day of the reporting period.