

List of laws, regulations, and documents that serve as the basis for questions used in testing questionnaires

No.	Source	Top manager of a non-bank payment service provider* (the relevant documents shall be selected considering the type of a non-bank payment service provider)	Chief Accountant (the relevant documents shall be selected considering the type of a non-bank payment service provider)	Chief internal auditor of a non-bank payment service provider (the relevant documents shall be selected considering the type of a non-bank payment service provider)	Chief compliance officer of a non-bank payment service provider (the relevant documents shall be selected considering the type of a non-bank payment service provider)	Chief risk officer of a non-bank payment service provider (the relevant documents shall be selected considering the type of a non-bank payment service provider)	Employee responsible for conducting financial monitoring (the relevant documents shall be selected considering the type of a non-bank payment service provider)
1	Tax Code of Ukraine		+				
2	Law of Ukraine On Credit Unions	+		+	+	+	+
3	Law of Ukraine On Financial Services and Financial Companies	+		+	+	+	+
4	Law of Ukraine On Prevention and Counteraction to Legalizing (Laundering) the Proceeds from Crime, Terrorism Financing, and Financing the Proliferation of Weapons of Mass Destruction	+	+	+	+	+	+
5	Law of Ukraine On Accounting and Financial Reporting in Ukraine		+				
6	Law On Audit of Financial Statements and Audit Activity				+		
7	Law of Ukraine On Collateral				+		
8	Law of Ukraine On Consumer Lending	+			+	+	
9	Law of Ukraine On Payment Services	+		+	+	+	+
10	Regulation on Procedure for Authorizing the Activities of Providers of Financial Payment Services Providers and Limited Payment Services Providers, approved by NBU Board Resolution No. 217 dated 07 October 2022	+		+	+	+	
11	Regulation on Electronic Money Issuance and Payment Transactions with it, approved by NBU Board Resolution No. 210 dated 29 September 2022	+					
12	Regulation on Involvement of Commercial Agents for the Provision of Financial Payment Services, approved by NBU Board Resolution No. 168 dated 02 August 2022	+					
13	Regulations on Authorization of Financial Service Providers and the Conditions for their Activities in the Provision of Financial Services, approved by NBU Board Resolution No. 199 dated 29 December 2023	+	+	+	+	+	
14	Regulation on Requirements for the Ownership Structure of Providers of Financial Services approved by NBU Board Resolution No. 30 dated 14 April 2021	+					
15	Procedure for Submitting Financial Statements approved by Resolution of the Cabinet of Ministers of Ukraine No. 419 dated 28 February 2000				+		
16	Regulation on Implementation of Financial Monitoring by Institutions approved by NBU Board Resolution No. 107 dated 28 July 2020	+	+	+	+	+	+
17	Rules for Organization of Statistical Reporting Submitted to the National Bank of Ukraine approved by NBU Board Resolution No. 120 dated 13 November 2018	+	+	+	+	+	
18	Conceptual Framework for Financial Reporting	+	+				
19	IFRS 7 Financial Instruments: Disclosures		+				
20	IAS 34 Interim Financial Reporting		+				
21	IAS 10 Events After The Reporting Period		+				
22	IFRS 9 Financial Instruments		+				
23	IAS 32 Financial Instruments: Presentation		+				
24	IAS 16 Property, Plant and Equipment		+				
25	IFRS 5 Non-current Assets Held for Sale and Discontinued Operations		+				
26	IAS 1 Presentation of Financial Statements		+				
27	IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors		+				
28	IAS 21 The Effects of Changes in Foreign Exchange Rates		+				
29	IAS 16 Property, Plant and Equipment		+				
30	Regulation on Procedure for Supervision of Non-Banking Financial Groups on a Consolidated Basis, approved by NBU Board Resolution No. 202 dated 29 December 2023	+		+	+	+	
31	Regulation on Implementation of On-Site Supervision of the Activity of Providing Financial and Accompanying Services, approved by NBU Board Resolution No. 162 dated 14 December 2023	+		+	+	+	
32	Regulation On Application by the NBU of Corrective Actions, Early Intervention Measures, Enforcement Measures in the State Regulation of Activities in the Nonbank Financial Services Markets, approved by NBU Board Resolution No. 183 dated 25 December 2023	+		+	+	+	
33	Regulation On the Specifics of the Activities of United Credit Unions approved by NBU Board Resolution No. 206 dated 29 December 2023	+		+	+		
34	Regulation On Prudential Requirements for Finance Companies approved by NBU Board Resolution No. 192 dated 29 December 2023	+		+	+	+	
35	Regulation On Regulating Activities of Finance Companies Authorized to Provide Guarantees approved by NBU Board Resolution No. 191 dated 27 December 2023	+		+	+	+	
36	Regulation On Procedure for Disclosures by Nonbank Payment Service Providers approved by NBU Board Resolution No. 181 dated 17 August 2022	+					
37	Regulation On Setting Prudential Ratios Binding for Nonbank Payment Service Providers and Describing the Methodology for their Calculation approved by NBU Board Resolution No. 190 dated 25 August 2022	+					
38	Regulation On the Oversight of Payment Infrastructure in Ukraine approved by NBU Board Resolution No. 187 dated 24 August 2022			+	+	+	
39	Instruction On Cashless Payments in Domestic Currency of Payment Services Users approved by NBU Board Resolution No. 163 dated 29 July 2022			+			
40	Internal Auditing International Standard 2500 – Monitoring Progress			+			
41	Regulation On the Use of Enhanced Authentication in the Payment Market approved by NBU Board Resolution No. 58 dated 3 May 2023				+	+	
42	IAS 40. Investment Property		+				

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43	Regulation On Procedure for Regulation of Credit Union Activities in Ukraine approved by NBU Board Resolution No. 14 dated 2 February 02.02.2024	+		+	+	+	
44	Regulation On Procedure for Appointing, Implementing, and Terminating Temporary Administration at Insurers and Credit Unions approved by NBU Board Resolution No. 178 dated 23 December 2023	+		+	+	+	
45	Regulation On Procedure for Licensing FX Transactions approved by NBU Board Resolution No. 43 dated 31 March 2023	+		+	+	+	
46	Rules for Statistical Reporting Submitted to the National Bank of Ukraine during Special Period approved by NBU Resolution No. 140 dated 18 December 2018	+					
47	Regulation On Issuing and Acquiring Payment Instruments approved by NBU Board Resolution No. 164 dated 29 July 2022	+					
48	International Standards on Combating Money Laundering and the Financing of Terrorism and Proliferation of Weapons of Mass Destruction (FATF Recommendations) approved by a plenary meeting of FATF on 16 February 2012						+
49	Order of the State Financial Monitoring Service of Ukraine On List of Countries (Territories) Failing to Comply or Unduly Complying with the Recommendations of International, Intergovernmental Organizations Conducting Activities in the Area of Counteraction to Legalization (Laundering) of Proceeds From Crime and Financing of Terrorism No. 139 dated 1 October 2012						+

* A nonbank payment service provider is a payment institution, an electronic money institution, a branch of a foreign payment institution, a branch of a foreign electronic money institution, a postal operator authorized to provide financial payment services, a financial institution authorized to provide payment services

Note. Testing may include practice questions