National Bank of Ukraine

for top-managers, chief accountants (candidates for these positions), key persons of providers of financial services

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

No.	Source	Head of Insurer	Head of United Credit Union	Chief Accountant of Insurer	Chief Accountant of United Credit Union	Heads of Other Providers of Financial Services (separate documents shall be selected taking into account the type of provider of financial services)	Chief Accountant of Other Providers of Financial Services	Internal Auditor of Providers of Financial Services (separate documents shall be selected taking into account the type of provider of financial services)	Chief Compliance Officer (CCO) of Providers of Financial Services (separate documents shall be selected taking into account the type of provider of financial services)	Chief Risk Officer (CRO) of Providers of Financial Services (separate documents shall be selected taking into account the type of provider of financial services)
1	Tax Code of Ukraine			+	+		+			
2	Law of Ukraine On Joint Stock Companies / Law of Ukraine On Limited and Additional Liability Companies	+								
3	Law of Ukraine On Credit Unions		+			+			+	+
4	Law of Ukraine On Financial Services and State Regulation of Financial Services Markets	+	+			+		+	+	+
5	Law of Ukraine On Insurance	+						+	+	
6	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	+	+	+	+	+	+	+	+	+
7	Law of Ukraine On Accounting and Financial Reporting in Ukraine			+	+		+			
8	Law On Audit of Financial Statements and Audit Activity								+	
9	Law of Ukraine On Collateral								+	
10	Law of Ukraine On Consumer Lending					+			+	+
11	Civil Code of Ukraine					+				
12	Law of Ukraine On Financial Leasing					+			+	+
13	Regulation on Licensing and Registration of Providers of Financial Services and Conditions of Their Implementation of Activities for Provision of Financial Services approved by NBU Board Resolution No. 153 dated 24 December 2021	+	+			+	+	+	+	+
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	Regulation on Procedure for Disclosing Information by Non-Banking Financial Institutions approved by NBU Board Resolution No. 114 dated 05 November 2021					+		+		
16	Regulation on Mandatory Criteria and Standards of Capital Adequacy and Solvency, Liquidity, Profitability, Asset Quality and Riskiness of Insurer Operations approved by Order of the National Commission for Regulation of Financial Services Markets No. 850 dated 07 June 2018	+						+		
17	Regulation on Application of Corrective Measures by the National Bank of Ukraine in the Sphere of State Regulation of Activities at Non-Banking Financial Services Markets approved by NBU Board Resolution No. 12 dated 01 February 2021	+							+	+
18	Rules for Drawing Up and Submitting Reports by Non-Banking Financial Services Market Participants to the National Bank of Ukraine approved by NBU Board Resolution No. 123 dated 25 November 2021	+								
19	Regulation on Reinsurance with a Non-Resident Insurer (Reinsurer) approved by NBU Board Resolution No. 107 dated 20 October 2021	+								
20	Regulation on Implementation of Agricultural Products Insurance Activities with State Support approved by NBU Board Resolution No. 108 dated 20 October 2021	+								
21	Regulation on Mandatory Financial Standards and Requirements Limiting Risks in Transactions with Financial Assets of Credit Unions, and Recognition as Having Lost Validity of Order of the State Commission for Regulation of Financial Services Markets of Ukraine No. 7 dated 16 January 2004 approved by Order of the National Commission for Regulation of Financial Services Markets No. 1840 dated 19 September 2019	+	+						+	+
22	Regulation on Organization, Conduct and Registration of Results of Inspection Checks of Non-Banking Financial Services Markets Participants approved by NBU Board Resolution No. 22 dated 26 February 2021	+	+			+				
23	Procedure for Conducting Internal Audit (Control) in Financial Institutions approved by Order of the National Commission for Regulation of Financial Services Markets No. 1772 dated 05 June 2014					+		+	+	
24	Methodology for Formation of Insurance Reserves for Types of Insurance Other than Life Insurance approved by Order of the National Commission for Regulation of Financial Services Markets No. 3104 dated 17 December 2004	+						+	+	
25	Procedure for Submitting Financial Statements approved by Resolution of the Cabinet of Ministers of Ukraine No. 419 dated 28 February 2000								+	
26	Regulation on Mandatory Financial Standards and Requirements Limiting Risks in Operations with Financial Assets of Financial Institutions that have Received a License to Carry Out Economic Activities for Provision of Guarantees and Sureties approved by Order of the National Commission for Regulation of Financial Services Markets No. 980 dated 30 May 2019								+	+

No.	Source	Head of Insurer	Head of United Credit Union	Chief Accountant of Insurer	Chief Accountant of United Credit Union	Heads of Other Providers of Financial Services (separate documents shall be selected taking into account the type of provider of financial services)	Chief Accountant of Other Providers of Financial Services	Internal Auditor of Providers of Financial Services (separate documents shall be selected taking into account the type of provider of financial services)	Chief Compliance Officer (CCO) of Providers of Financial Services (separate documents shall be selected taking into account the type of provider of financial services)	Chief Risk Officer (CRO) of Providers of Financial Services (separate documents shall be selected taking into account the type of provider of financial services)
27	Requirements for Organization and Operation of Risk Management System at the Insurer approved by Order of the National Commission for Regulation of Financial Services Markets No. 295 dated 04 February 2014	+								+
28	Regulation on Implementation of Financial Monitoring by Institutions approved by NBU Board Resolution No. 107 dated 28 July 2020	+	+	+	+	+	+	+	+	+
29	Rules for Organization of Statistical Reporting Submitted to the National Bank of Ukraine approved by NBU Board Resolution No. 120 dated 13 November 2018	+	+	+	+	+	+	+	+	+
30	Conceptual Framework for Financial Reporting			+		+	+			
31	IFRS 7 Financial Instruments: Disclosures						+			
32	IAS 34 Interim Financial Reporting						+			
33	IAS 10 Events After The Reporting Period			+			+			
34	IFRS 9 Financial Instruments			+	+		+			
35	IAS 32 Financial Instruments: Presentation						+			
36	IAS 16 Property, Plant and Equipment			+	+		+			
37	IFRS 5 Non-current Assets Held for Sale and Discontinued Operations			+	+		+			
38	IAS 1 Presentation of Financial Statements			+	+					
39	IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors				+					
40	IAS 21 The Effects of Changes in Foreign Exchange Rates			+	+					
41	IAS 16 Property, Plant and Equipment			+	+					
42	IAS 37 Provisions, Contingent Liabilities and Contingent Assets			+						
43	IAS 36 Impairment of Assets			+						
44	Regulation on Establishment of Criteria by which Degree of Risk from Activities of Non-Banking Financial Services Market Participants is Assessed, Thier Social Importance, on the Basis of which Periodicity of Scheduled Inspections is Determined, and Procedure for their Application approved by NBU Board Resolution No. 157 dated 11 December 2020									+