



**SET OF  
DOCUMENTATION  
REQUIRED FOR  
OPENING ACCOUNT**

**SPARKASSE**   
BANK

# SET OF DOCUMENTATION REQUIRED FOR OPENING ACCOUNT

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# 1. Residents

## 1.1. Documentation required for opening of an account for legal entities with organizational forms Ltd. or Inc.

A legal entity when applying to open an account, must attach the completed forms of the Bank listed below and the required status documentation in the prescribed form.

### Forms of the Bank:

1. Application form for account opening
2. Specimen of signatures of authorized representatives
3. Statement of the authorized person on non-existence of any accounts subject to ban for disposal of funds for all residents in the RS
4. Ownership structure diagram.

### Status documentation:

5. Decision on registration in the court register or register of the competent authority, not older than three /3/ months (full court decision with all the amendments to the court registration, if any)
6. Document of the competent authority on establishment of a legal entity (Decision/ Contract/Articles of Association) for legal entities which are entered into the court register. If a legal entity has been established directly on the basis of a regulation: copy of the official gazette where it has been published
7. Notice of the competent Bureau of Statistics from FBIH/RS on classification according to the activities
8. Copies of ID cards (driver's license, passport) of the legal representatives of the company and all persons authorized to sign off orders for disposal of funds in the account, and application of their residence (PBA-3) or utility bills that cannot be older than 6 /six/ months and from which one can determine the address of the legal representatives and authorized persons of the company
9. Certificate of tax registration (unique identification number) from the Tax Administration of FBiH / RS
10. VAT number or a certified statement of the authorized person, confirming that the same is not subject to the VAT system
11. License to work if needed to perform the registered activity
12. Customs number for companies carrying out foreign trade turnover
13. Financial report for previous period (for the last accounting period for which the report is submitted to the competent authorities or institutions) except for newly founded legal entities. For newly established legal entities the same should be submitted after creation of the first statement.
14. Photocopies of ID cards and CIPS registration of residence not older than 6 /six/ months for directors, owners (of all natural persons referred to in the Decision on registration as well as founders and/or owners) and all persons authorized for disposal of account.
15. Declaration (as part of the application for account opening) of the authorized person that there are no outstanding liabilities to public revenue, except for newly founded legal entities.



## 1.2. Documents required for opening accounts for citizens' associations and foundations

A legal entity when applying to open an account, must attach the completed forms of the Bank listed below and the required status documentation in the prescribed form.

### Forms of the Bank:

1. Application form for account opening
2. Specimen of signatures of persons authorized to represent the company and dispose of the funds and persons who eventually act as professional intermediaries
3. Statement of the authorized person on non-existence of any accounts subject to ban for disposal of funds for all residents in the RS
4. Ownership structure diagram.

### Status documentation:

5. Founding act or decision on the establishment;
6. Decision on registration of the association or foundation with the competent Ministry, depending on the service area, not more than three (3) months old (complete decision of the competent authority with all the amendments to the registration, if any)
7. Notice of the Bureau of Statistics on classification according to the activities
8. Copies of ID cards (driver's license, passport) of legal representatives of the company and all persons authorized to sign off orders for disposal of funds in the account, and application of their residence (PBA-3) or utility bills that cannot be older than 6 /six/ months and from which one can determine the address of the founders, all legal representatives and persons authorized to represent the company and dispose of the funds
9. Certificate of tax registration from the Tax Administration of FBiH/RS (unique identification number) and/or Indirect Taxation Office not older than 3 months
10. Authority - power of attorney (when the account is opened by proxy) - original notarized or certified by the municipality, i.e. with the competent authority of the country where it was issued with a certified translation by court interpreter.

### 1.3. Documents required to open an account for local sovereigns, local communities (MZ)

A legal entity when applying to open an account, must attach the completed forms of the Bank listed below and the required status documentation in the prescribed form.

#### Forms of the Bank:

1. Application form for account opening
2. Specimen of signatures of all authorized representatives
3. Statement of the authorized person on non-existence of any accounts subject to ban for disposal of funds for all residents in the RS

#### Status documentation:

4. Decision on establishment of the local community adopted by the Municipal Council by establishment of the local community
5. Decision of the MZ Council on the person authorized to represent the same considering disposal of the account
6. Articles of Association
7. Decision of the MZ Council on opening of individual account as well as its purpose
8. Copies of ID cards (driver's license, passport) and CIPS registration of residence (PBA-3) or utility bills that cannot be older than 6 months and from which one can determine the address of the persons authorized to represent the community and dispose of funds in the account

### 1.4. Documents required to open an account for independent entrepreneur

A legal entity when applying to open an account, must attach the completed forms of the Bank listed below and the required status documentation in the prescribed form.

#### Forms of the Bank:

1. Application form for account opening
2. Specimen of signatures of authorized representatives
3. Statement of the authorized person on non-existence of any accounts subject to ban for disposal of funds for all residents in the RS

#### Status documentation:

4. Decision of the competent authority on permitted conduction of the activity (full decision with all the amendments to the registration, if any)
5. Copies of ID cards (driver's license, passport) of legal representatives of the company and all persons authorized to sign off orders for disposal of funds in the account, and registration of their residence (PBA-3) or utility bills that cannot be older than 6 /six/ months and from which one can determine the address of legal representatives of the company;
6. Notice of the competent Bureau of Statistics on classification according to the activities only for FBiH (in RS this document is attached to the Resolution/Decision)
7. Certificate of tax registration with the Tax Administration (unique identification number)
8. Certificate of registration of the payers of value added tax with the Indirect Taxation Office (VAT number), if the independent entrepreneur is VAT registered, or certified statement of the authorized person, confirming that the same is not subject to the VAT system
9. License to work if needed to perform the registered activity
10. Financial report for previous period in the form prescribed for independent entrepreneurs by the competent authority (for the last accounting period for which the report is submitted to the competent authorities or institutions), except for newly founded legal entities. For newly established legal entities the same should be submitted after creation of the first statement.
11. Declaration (as part of the application for account opening) of the authorized person that there are no outstanding liabilities to public revenue, except for newly founded legal entities.

## 1.5. Documents required to open an account for legal entities in bankruptcy and liquidation proceedings

A legal entity when applying to open an account, must attach the completed forms of the Bank listed below and the required status documentation in the prescribed form.

### Forms of the Bank:

1. Application form for account opening (signed by bankruptcy/liquidation trustee )
2. Specimen of signatures of authorized representatives for signing of orders in order to dispose of the funds in the account
3. Statement of the authorized person on non-existence of any accounts subject to ban for disposal of funds for all residents in the RS

### Status documentation:

4. Simultaneously with the application, bankruptcy or liquidation trustee is required to submit proof of requests submitted for closure of all existing accounts (in all banks) for regular operations and other accounts of a legal entity that is subject to bankruptcy proceedings or the procedure of liquidation. Submitted application for closure of all existing accounts should be certified by the bank that received the same.
5. Request/application of the bankruptcy / liquidation trustee for closure of the current regular and other accounts of the legal entity against which bankruptcy proceeding or procedure of liquidation has been initiated
6. Order for transfer of funds from accounts that are being closed to the new accounts of the account holder in bankruptcy or liquidation
7. Resolution on opening of bankruptcy or liquidation
8. Notification from the competent Bureau of Statistics on classification according to the activities
9. Photo-copies of identity cards (driver's license, passport) of legal representatives of a legal person in the bankruptcy/liquidation and all persons authorized to sign the orders for disposal of funds in the account, and registry of their residence (PBA-3) or utility bills that cannot be older than six (6) months, and from which one can determine the address of legal representative of the company or any other person who has presented the necessary documents to the Bank;
10. Certificate of tax registration from the Tax Administration of FBH/RS

## 1.6. Documents required to open an account for a legal entity under establishment

A legal entity when applying to open an account, must attach the completed forms of the Bank listed below and the required status documentation in the prescribed form.

### Forms of the Bank:

1. Application form for account opening (signed by holder of the activity with power of attorney to dispose of the account signed by the responsible person)
2. Specimen of signatures of all authorized representatives
3. Ownership structure diagram

### Status documentation:

4. Contract or decision on establishment
5. Application to the competent court for registration of a legal entity
6. Photo-copies of ID cards and CIPS residence registration not older than 6 /six/ months of the holder of activity and persons authorized to dispose of the account



## 1.7. Documents required to open an account for public companies and public institutions

A legal entity when applying to open an account, must attach the completed forms of the Bank listed below and the required status documentation in the prescribed form.

### Forms of the Bank:

1. Application form for account opening
2. Specimen of signatures of all authorized representatives
3. Statement of the authorized person on non-existence of any accounts subject to ban for disposal of funds for all residents in the RS

### Status documentation:

4. Decision on registration in the court registry or registry of the competent authority (with all the changes)
5. Rules of the company that are not entered into the court registry
6. Act of the competent authority on establishment of a legal entity, if it is not established directly on the basis of a regulation
7. Notification from the Bureau of Statistics (FBiH or RS) on classification according to the activities
8. Certificate of tax registration containing identification number of the tax payer in accordance to the Law on Tax Administration
9. Certificate on registration in the Unified registry of indirect taxes if the client is obliged to pay indirect taxes / VAT / or Statement of an authorized person, certified by the competent authorities, stating that the entity is not subject to the VAT system,
10. License to work if needed to perform the registered activity (only for legal entities in RS)
11. Financial report for previous period (for the last accounting period for which the report is submitted to the competent authorities or institutions) except for newly founded legal entities. For newly established legal entities the same should be submitted after creation of the first statement.
12. Photo-copies of ID cards and CIPS residence registrations not older than 6 /six/ months, for director of the company, legal representatives authorized by the decision on registration into the court registry or decision of the competent authority on permitted conducting of the activities, all authorized signatories that will be listed on the specimen of signatures, as well as persons who will on any grounds dispose of the funds of the legal entity or will represent the same.
13. Other documentation at request of the Bank.

## 1.8. Documents required to open an account for municipalities, cities and cantons

A legal entity when applying to open an account, must attach the completed forms of the Bank listed below and the required status documentation in the prescribed form.

### Forms of the Bank:

1. Application form for account opening
2. Specimen of signatures of all authorized representatives
3. Statement of the authorized person on non-existence of any accounts subject to ban for disposal of funds for all residents in the RS

### Status documentation:

4. The Constitution as the founding act (publication in the Official Gazette of the Canton- only for Cantons)
5. Notification on classification of a legal entity under the classification of activities
6. Certificate of tax registration
7. Certificate of registration into the Unified registry of indirect tax payers
8. Decisions of the competent authorities on appointment of persons representing the present entity / persons authorized to manage the funds in the account
9. Certificate of the Central Election Commission of BiH for Mayor of the Municipality - only for Municipalities
10. Other documentation at request of the Bank

## 1.9. Documents required for opening accounts for ministries and other institutions at the state and entity level

A legal entity when applying to open an account, must attach the completed forms of the Bank listed below and the required status documentation in the prescribed form.

### Forms of the Bank:

1. Application form for account opening
2. Specimen of signatures of all authorized representatives
3. Statement of the authorized person on non-existence of any accounts subject to ban for disposal of funds for all residents in the RS

### Status documentation:

4. An act of the competent authority on establishment of an entity if the same is not established directly on the basis of the regulations; if that is the case submit the regulation under which the same has been established
5. Notification on classification under the classification of activities
6. Certificate of tax registration
7. Certificate of registration into the Unified registry of indirect tax payers
8. Decisions of the competent authorities on appointment of persons representing the entity / persons authorized to manage the funds in the account
9. Budget
10. Other documentation at request of the Bank

### 1.10. Documentation required for opening of notary account

A notary when applying to open an account must attach the completed forms of the Bank listed below and the required status documentation in the prescribed form.

#### Forms of the Bank:

1. Application form for account opening
2. Specimen of signatures of all authorized representatives
3. Statement of the authorized person on non-existence of any accounts subject to ban for disposal of funds for all residents in the RS

#### Status documentation:

4. Charter on the appointment of a notary issued by the cantonal administrative authority or competent authority of the Ministry of Justice in RS;
5. Decision on fulfillment of conditions for work issued by the cantonal authority responsible for administration or the Ministry of Justice in the RS;
6. Proof of membership in the Chamber of Notaries/Resolution of entity Notary Chamber on the entry in the directory;
7. Notification from the competent Bureau of Statistics on classification of the business
8. Certificate of tax registration from the Tax Administration of FBiH / RS;
9. Certificate of registration of a tax payer for value added tax in Indirect Taxation Office, if the notary is a VAT taxpayer;
10. Financial report for the previous period (for the last accounting period for which the report is submitted to the competent authorities or institutions), except for the newly formed independent entrepreneurs;
11. Copies of ID card (driver's license, passport) of the notary and persons authorized to sign off orders for disposal of funds in the account, and registry of their residence (CIPS - PBA-3) or utility bills that cannot be older than six (6) months and from which one can determine the address of the residence.



## 1.11. Documents required to open an account for companies in the process of consolidation

Besides the standard documentation to be provided for the opening of accounts, depending on the legal form of the entity, it is also necessary to submit the following:

### Forms of the Bank:

1. Decision on financial consolidation of the company, issued by the competent authority (which is published in the Official Gazette of FBiH);
2. Decision to open an account for performing payment transactions issued by the competent authority - (which is published in the Official Gazette of FBiH);
3. Consent of the Tax Administration of FBiH - defined in Article 9 of the Law on financial consolidation of companies in the FBiH

The Bank may require submission of additional documents in case that the same is required by a Decision of the competent authority or by legal or regulatory provisions, or some other act.

## **2. Documents required to open an account of special purpose**

Depending on the category of a legal entity, the client is obliged to provide an appropriate documentation, and along with the request for opening of the said account submit an explanation of the purpose (on the letterhead or in a separate document of a legal entity), contract which defines the purpose of the opened sub-account and specimen of signatures with authorized persons who will dispose of the funds in this account.

