

Pursuant to Article 19, paragraph (6) of the Accounting Act (Official Gazette No 78/2015, 134/2015 and 120/2016, 116/2018, 42/2020 and 47/2020), Article 47, paragraph (2) of the Credit Unions Act (Official Gazette No 141/2006, 25/2009 and 90/2011) and Article 43, paragraph (2), item (10) of the Act on the Croatian National Bank (Official Gazette 75/2008, 54/2013 and 47/2020), the Governor of the Croatian National Bank hereby issues the

**Decision on amendments to the Decision on the structure and content of annual financial statements of credit unions**

**Article 1**

In Article 3, paragraph (3) of the Decision on the structure and content of annual financial statements of credit unions (Official Gazette 30/2017) the words "in kuna for the current and the previous year" are replaced by the words "units of the official currency of the Republic of Croatia applicable on the reference date of the statement, for the current and the previous year".

**Article 2**

In the Instructions for the implementation of the Decision on the structure and content of annual financial statements of credit unions which constitute an integral part of the Decision on the structure and content of annual financial statements of credit unions, in the table below item (2), the words "INCOME (LOSS) BEFORE TAXES (3+4+7-8+9)" are amended to read "INCOME (LOSS) BEFORE TAXES (3+7-8-9)".

**Article 3**

This Decision shall enter into force on the eighth day after the day of its publication in the Official Gazette.

No. 316-091/09-22/BV  
Zagreb, 8 September 2022

**Boris Vujčić**

**Governor**