



According to Article 38, paragraph 2, of the Law on Leasing (Official gazette of Federation Bosnia and Herzegovina, number 85/09 and 39/09) and Articles 4, 9 and 25 of the Law on the Banking Agency of the Federation of BiH (Official gazette of Federation Bosnia and Herzegovina, No. 9/96, 27/98, 20/00, 45/00, 58/02, 13/03, 19/03, 47/06, 59/06, 48/08 and 34/12), and the Article 18 of the Bylaws of the Banking Agency of the Federation of BiH ("Official gazette of Federation of BiH", number 42/04) the Management Board of the Federation of Bosnia and Herzegovina Banking Agency on the meeting held on 15.05.2012, declares

**DECISION ON ADDITIONS TO THE DECISION ON UNIFIED MANNER
AND METHOD FOR ACCRUING AND REPORTING THE LEASING FEES
FOR OPERATING LEASING CONTRACTS**

Article 1.

In the Decision on the unified manner and method for accruing and reporting the leasing fee for the operating leasing contracts („official Gazette of the Federation of BiH“, number 46/09), in the Article 3., behind the paragraph (3) added is a new paragraph (4.) as follows:

“Guarantee (security) is a means for securing from potential risk, related to the leasing subject in the operating leasing contracts, which the lessee pays in cash on the account of the leasing company and is contracted during the concluding of the operating leasing contract. The leasing company must not accrue interest for the period the guarantee is used and the same is not a constituent part of the overall fee nor individual leasing fee. Guarantee cannot be more than 20% of the gross value of the subject provided in the operating leasing.“

The paragraph (4) becomes paragraph (5).

Article 19

This Decision comes into effect on the eighth day from the day it is published in the "Official Gazette of the Federation of Bosnia and Herzegovina".

Number: U.O.-40-14/12
Sarajevo, 15/05/2012

PRESIDENT OF THE
MANAGEMENT BOARD
Mr. Haris Ihtijarevic, M.A econ.