

582/2004 Coll.

ACT

of 23 September 2004

on Local Taxes and Local Fees for Municipal Waste and Minor Construction Waste

Amendment: 733/2004 Coll., Amendment: 747/2004 Coll., Amendment: 171/2005 Coll., Amendment: 517/2005 Coll.,
Amendment: 120/2006 Coll., Amendment: 460/2007 Coll. (effective from 1 January 2008), Amendment: 538/2007 Coll.

The National Council of the Slovak Republic has adopted the following Act:

PART ONE

§ 1

Subject of the Act

This act lays down local taxes and local fees for municipal waste and minor construction waste.

§ 2

Types of local taxes

(1) Local taxes which may be imposed by municipalities include:

- a) real estate tax,
- b) dog tax,
- c) tax on the use of public areas,
- d) accommodation tax,
- e) vending machine tax,
- f) non-winning gaming machine tax,
- g) tax on the entering and parking of motor vehicles within the historical parts of towns,
- h) nuclear facility tax.

(2) Municipalities may also impose local fees for municipal waste and minor construction waste.

(3) The local tax which may be imposed by higher territorial units is motor vehicle tax.

§ 3

Taxation period

The taxation period for local taxes specified under § 2 (1) a), b), e), f) and h) and under § 2 (3) is a calendar year.

PART TWO

REAL ESTATE TAX

§ 4

Real estate tax comprises

- a) land tax,
- b) tax on buildings,
- c) tax on apartments and non-residential premises in apartment buildings¹⁾ (hereinafter referred to as the "apartment tax").

Land tax

§ 5

Taxpayer

(1) Unless otherwise specified under (2), land tax payers are

- a) land owners,
- b) administrators of state-owned land,²⁾ administrators of municipality-owned land,³⁾ or administrators of land owned by a higher territorial unit⁴⁾ registered in the real estate cadastre (hereinafter referred to as the "cadastre").

(2) Land tax payers are

a) natural persons or legal entities provided replacement land for cultivation taken from the land stock used by a legal entity until land ownership adjustment is carried out,⁵⁾

b) lessees, providing that

1. the land lease duration is or is expected to be at least five years and the lessee is registered in the cadastre,
2. the land leased is administered by the Slovak Land Fund,⁶⁾
3. the land leased is replacement land of a taxpayer specified under a).

(3) If the taxpayer cannot be identified in accordance with (1) and (2), the taxpayer is the person actually using the land.

(4) If land is jointly owned by a number of taxpayers, each co-owner is responsible for their share of the land tax proportionate to their ownership share. If so agreed between all co-owners, the land tax payers may be represented by one of them, while other co-owners are liable for the tax up to the amount of their share in the tax.

§ 6

Subject of the tax

(1) The subject of land tax is land located in the territory of the Slovak Republic divided as follows:

- a) arable land, hop fields, vineyards, orchards,
- b) perennial grass cover,
- c) gardens,
- d) forest land with commercial woodland,⁷⁾
- e) fish-breeding ponds and other commercially used bodies of water,
- f) built-up areas and courtyards,
- g) building land,
- h) other areas⁸⁾, with the exception of building land.

(2) The following types of land are not subject to land tax:

- a) parts of built-up areas and courtyards holding structures subject to tax on buildings or apartment tax,
- b) land or parts thereof holding ground infrastructure, with the exception of special-purpose public infrastructure, national railroads and regional railroads,
- c) land or built-up parts thereof that are not subject to tax on buildings according to § 10 (3).

(3) Decisive for the inclusion of land in the relevant group as stated under (1) is the classification thereof in the cadastre, unless otherwise specified in (4). Decisive for the inclusion of forest land in the forest category is the forest management plan.

(4) For the purposes of this Act, building land is land specified in a valid construction permit until the entry into force of the certificate of occupancy for a building subject to tax on buildings under § 10 (2) or a building comprising apartments and non-residential premises subject to apartment tax under § 14. The total area of building land comprises plots of land whose plot numbers are specified in the valid construction permit.

(5) For the purposes of this Act, land specified in a valid building modification permit, concerning in particular the construction of an extension or superstructure or a building reconstruction, is not considered building land under (4).

(6) Other commercially used bodies of water as stated under (1) e) are bodies of water used in particular for the production of aquatic animals, growth of poultry or other animals, and the production of plants or other products.

(7) Built-up areas and courtyards⁹⁾ holding structures that are not considered to be buildings under § 10 (2) are considered to be land under (1) f).

§ 7

Tax base

(1) The tax base for land tax under § 6 (1) a) and b) is the value of the land excluding vegetation determined by multiplying the land area in m² and the value of land per m² specified in Annex No. 1.

(2) The tax base for land tax under § 6 (1) d) and e) is the value of the land excluding vegetation determined by multiplying the land area in m² and the value of land per m² identified in accordance with the regulations in force concerning the identification of the general value of property.¹⁰⁾

(3) The tax base for land tax under § 6 (1) c), f), g) and h) is the value of the land determined by multiplying the land area in m² and the value of land per m² specified in Annex No. 2, unless a different value of land under § 6 (1) g) is specified in (6).

(4) The tax administrator may, through a generally binding regulation,¹¹⁾ establish that instead of zero land value specified in Annex No. 1, the value of land per m² specified in the generally binding regulation shall be used. The value of land determined in this manner shall not exceed 50% of the value of land under Annex No. 1 specified for the district in which the relevant cadastral territory belongs.

(5) The tax administrator may, through a generally binding regulation,¹¹⁾ establish that instead of the value of land per m² identified using the regulations in force concerning the identification of general value of property¹⁰⁾, the value of land per m² specified in the generally binding regulation shall be used.¹¹⁾ The value of land determined in this manner shall be used only if the taxpayer fails to document the value of the land using an expert opinion.

(6) The tax administrator may, through a generally binding regulation,¹¹⁾ establish that instead of the value of land under § 6 (1) g) specified in Annex No. 2, the value of land under § 6 (1) g) as specified in the generally binding regulation shall be used.¹¹⁾

§ 8

Tax rate

(1) The annual land tax rate is 0.25%.

(2) The annual land tax rate under (1) can be reduced or increased by the tax administrator depending on local circumstances in the municipality or a specific part thereof through a generally binding regulation¹¹⁾ effective from 1 January of the respective taxation period. The tax administrator may, through a generally binding regulation,¹¹⁾ depending on local circumstances in the municipality or a specific part thereof, establish different tax rates for specific types of land as set out under § 6 (1) or for specific cadastral territories. The annual land tax rate laid down in this manner shall not exceed 20 times the lowest annual land tax rate established by the tax administrator in the generally binding regulation.¹¹⁾ The annual tax rate for land functionally associated with a nuclear facility shall not exceed 100 times the annual land tax rate under (1).

§ 8a

Calculation of land tax

Land tax shall be calculated as the product of tax base under § 7 and the annual land tax rate under § 8.

Tax on buildings

§ 9

Taxpayer

(1) The tax on buildings is paid by owners of buildings, administrators of state-owned buildings,²⁾ administrators of municipality-owned buildings,³⁾ or administrators of buildings owned by a higher territorial unit⁴⁾ (hereinafter referred to as the "building owner").

(2) In the case of leased buildings administered by the Slovak Land Fund,⁶⁾ the taxpayer is the lessee.

(3) If the taxpayer cannot be identified in accordance with (1) and (2), the taxpayer shall be the natural person or legal entity actually using the building.

(4) If the building is jointly owned by a number of taxpayers, each co-owner is responsible for their share of the tax on buildings proportionate to their ownership share. If so agreed between all co-owners, the payers of the tax on buildings may be represented by one of them, while other co-owners are liable for the tax up to the amount of their share in the tax.

§ 10

Subject of the tax

(1) The subject of the tax on buildings are structures located in the territory of the Slovak Republic divided as follows:

- a) residential buildings^{11a}) and minor structures^{11b}), which have a complementary function to the main building,
- b) structures used for agricultural production, greenhouses, water management structures, structures for the storage of own agricultural production, including own office buildings,
- c) recreational and garden cottages and houses used for individual recreation,
- d) free standing garages, garage compounds and structures designed or used for these purposes built outside apartment buildings,
- e) industrial structures, energy industry structures, civil engineering structures, structures used for the storage of own production, including own office buildings,
- f) structures used for other business and gainful activities and for storage and administration related to other business and gainful activities,
- g) other structures not specified under a) through f).

(2) The subject of the tax on buildings are structures with one or more above-ground or below-ground storeys connected to the ground by a fixed base. The fact that a building is no longer in use has no impact on tax liability.

(3) The following structures are not subject to tax on buildings:

- a) structures comprising apartments or non-residential premises subject to apartment tax,
- b) water dams, water supply systems, sewage systems, flood protection facilities, and heat distribution systems.

§ 11

Tax base

The tax base for the tax on buildings is the built-up area in m². Built-up area means the ground area of the largest over-ground section of the structure, excluding the protruding parts of the roof structure .

§ 12

Tax rate

(1) The annual rate of the tax on buildings is SKK 1 for each started m² of built-up area.

(2) The annual rate of the tax on buildings under (1) can be reduced or increased by the tax administrator depending on local circumstances in the municipality or a specific part thereof through a generally binding regulation¹¹⁾ effective from 1 January of the respective taxation period. The tax administrator may, through a generally binding regulation,¹¹⁾ depending on local circumstances in the municipality or a specific part thereof, establish different tax rates for specific types of buildings in accordance with § 10 (1). The annual rate of the tax on buildings established in this manner for buildings specified in § 10 (1) shall not exceed 40 times the lowest annual rate of the tax on buildings established by the tax administrator in the generally binding regulation¹¹⁾ for buildings specified in § 10 (1).

(3) For multi-storey buildings, the tax administrator may, through a generally binding regulation,¹¹⁾ depending on local circumstances in the municipality or a specific part thereof, establish a surcharge amounting to no more than SKK 10 for each storey additional to the first over-ground storey.

(4) The storey of a building means an interior area of the structure defined by floor and ceiling structure. If the building has no ceiling structure, the section of the building defined by floor and ceiling structure shall be considered a storey for the purposes of this Act.

(5) An above-ground storey is every level whose floor or part thereof is no more than 0.80 m below the highest point of the adjacent terrain along a 5.00 m strip around the perimeter of the structure.

(6) In the case of a multi-purpose building, to which different tax rates under (2) and the surcharge under (3) apply, the proportionate tax base shall be calculated as the share of the floor area of the building used for a specific purpose in the total floor area of the building.

§ 12a

Calculation of the tax on buildings

(1) Tax on buildings shall be calculated as the product of the tax base under § 11 and the annual rate of the tax on buildings under § 12.

(2) In the case of a multi-storey building, the tax on buildings shall be calculated as the product of the tax base under § 11 and the annual rate of the tax on buildings under § 12 increased by the product of the number of additional storeys and the surcharge under § 12 (3). The first over-ground storey shall not be included in the calculation of the tax on buildings in the case of a multi-storey building.

(3) In the case of a multi-purpose building, to which different tax rates under § 12 (2) and the surcharge under § 12 (3) apply, the tax shall be calculated as the total of the proportionate parts of tax. The proportionate part of the tax shall be calculated as the product of the building's built-up area, the proportionate amount of the tax base and the tax rate for the relevant purpose of use of the building increased by the product of additional storeys and the surcharge under § 12 (3).

Apartment tax

§ 13

Taxpayer

(1) The apartment tax is paid by owners of apartments or non-residential premises, or administrators of state-owned apartments or non-residential premises,²⁾ administrators of municipality-owned apartments or non-residential premises,³⁾ or administrators of apartments or non-residential premises owned by a higher territorial unit⁴⁾ (hereinafter referred to as the "apartment owner").

(2) If the apartment or non-residential premises are jointly owned by a number of taxpayers, each co-owner is responsible for their share of apartment tax proportionate to their ownership share. If so agreed between all co-owners, the apartment tax payers may be represented by one of them, while other co-owners shall be liable for the tax up to the amount of their share in the tax.

§ 14

Subject of the tax

The subject of the tax on apartments are apartments or non-residential premises in apartment buildings, in which at least one apartment or part of the non-residential premises are owned by natural persons or legal entities.

§ 15

Tax base

The tax base for the apartment tax is the floor area of the apartment or non-residential premises in m².

§ 16

Tax rate

(1) The annual apartment tax rate is SKK 1 for each started m² of floor area of the apartment and non-residential premises.

(2) The annual rate of the apartment tax for apartments or non-residential premises under (1) can be reduced or increased by the tax administrator, depending on local circumstances in the municipality or in a specific part or cadastral area thereof, through a generally binding regulation¹¹⁾ effective from 1 January of the respective taxation period. The annual rate of the apartment tax established in this manner shall not exceed 40 times the lowest annual rate of the apartment tax established in the generally binding regulation.¹¹⁾

(3) The tax administrator may, through a generally binding regulation,¹¹⁾ depending on local circumstances in the municipality or in a specific part or cadastral area thereof, establish a different annual rate of the apartment tax for non-residential premises in a multi-purpose apartment building. The annual rate of the apartment tax for non-residential premises in an apartment building established in this manner shall not exceed 10 times the lowest annual rate of the apartment tax for non-residential premises established in the generally binding regulation.¹¹⁾

§ 16a

Calculation of apartment tax

The apartment tax shall be calculated as the product of the tax base under § 15 and the annual rate of the apartment tax under § 16.

Common provisions for real estate tax

§ 17

Tax exemptions and reductions

(1) Exempt from tax are

a) land, buildings, apartments and non-residential premises owned by municipalities which are tax administrators, and land, buildings, apartments and non-residential premises owned by or under the administration of city districts in Bratislava and Košice,

b) land and buildings owned by other states and used by natural persons enjoying privileges and immunities under international law who are not nationals of the Slovak Republic, providing that reciprocity is guaranteed,

c) land and buildings or parts thereof used for education or the purposes of science and research, for the performance of religious services, owned by public universities or owned by the state and used by state universities, owned by the state and administered by the Slovak Academy of Sciences, or owned by churches and religious communities registered by the state, as well as land and buildings or parts thereof used by secondary schools, apprentice schools, practical training centres and school establishments under the administration of self-governing regions or schools and school establishments under the administration of regional school offices,

d) land, buildings and non-residential premises owned by the Slovak Red Cross.

(2) The tax administrator may, through a generally binding regulation,¹¹⁾ depending on local circumstances in the municipality or a specific part thereof, establish a reduced land tax rate or exempt from land tax

a) land owned by legal entities, which have not been established or founded to conduct business activities, ¹²⁾

b) land used as cemeteries, columbaria, urn groves and ash scattering fields, ¹³⁾

c) swamps, fen and solonetz areas, bogs, escape coverts, groves, windbreaks and 1st degree and 2nd degree sanitary protection zones for water sources,¹⁴⁾ 1st degree and 2nd degree protection zones for natural medicinal sources and 1st degree and 2nd degree protection zones for sources of natural mineral table waters,¹⁵⁾

d) parts of land where triangulation marks, signals and other facilities of points of geodetic control have been installed,¹⁶⁾ electricity pylons,¹⁷⁾ telecommunications poles and television repeater stations, above-ground parts of heating gas distribution systems and strips of forest land allocated for electricity and heating gas distribution,

e) land used as publicly accessible parks, areas and sport grounds,

f) land in national parks, protected sites, nature reserves, natural monuments and designated 3rd and 4th degree protection zones,¹⁸⁾

g) land functionally associated with structures used for public transport,

h) land used by schools and school establishments,

i) forest land, from the year following the creation of a clear-cut area until the year when the commencement of improvement felling (the first thinning) is planned,

j) land of limited economic use due to being undermined, due to proximity of mining areas or 2nd and 3rd degree sanitary water protection zones, due to environmental protection and conservation, areas damaged by environmental disasters or excessive pollution load, land re-cultivated through investment land reclamation with the exception of reclamations wholly financed from the state budget, ravines, gullies, high baulks with shrubbery or rocks, 2nd and 3rd degree protection zones for natural medicinal sources and 2nd and 3rd degree protection zones for natural mineral table water sources,¹⁴⁾ gene pool areas, bank vegetation and other tree and shrub vegetation areas on non-forest land with protected soils and land with an environmental or landscape-forming function,

k) land whose owners are persons in material distress¹⁹⁾ or persons older than 62 years, providing that this land is used solely for their personal needs,

l) land, with the exception of land in built-up areas of municipalities, used for agricultural production by self-employed farmers as their main activity.

(3) The tax administrator may, through a generally binding regulation,¹¹⁾ depending on local circumstances in the municipality or a specific part thereof, establish a reduced tax rate or exemptions from tax on buildings and apartment tax for

a) buildings or apartments owned by legal entities, which have not been established or founded to conduct business activities,¹²⁾

b) buildings or apartments used by schools, school establishments and healthcare establishments, work rehabilitation centres and establishments for re-qualification of persons with altered working abilities,²⁰⁾ buildings used for the purposes of social assistance, and museums, galleries, libraries, theatres, cinemas, amphitheatres, exhibition halls, and edification institutions,

c) buildings or apartments, the use of which is restricted due to extensive renovation, construction closure or location on undermined land,

d) residential buildings and apartments pursuant to Part Two of this Act owned by persons in material distress,¹⁹⁾ persons older than 62 years or persons with severe disability or holders of the severe disability card, or holders of the card for persons with severe disability who require escort, as well as mostly or fully disabled persons, which are used by these persons permanently for housing,

d) garages and non-residential premises in apartment buildings used as a garage, which are owned by persons older than 62 years or persons with severe disability or holders of the severe disability card, or holders of the card for persons with severe disability who require escort, which serve as a garage for a motor vehicle used for their transportation,

f) structures used for agricultural production, greenhouses, structures used for the storage of own agricultural production and water management structures, with the exception of structures used for the storage of other than own agricultural production and office buildings.

(4) The tax administrator may, through a generally binding regulation,¹¹⁾ depending on local circumstances, increase the age limit specified under (2) and (3).

(5) In the event of concurrent tax reductions under (2) or (3), the tax reduction more advantageous for the taxpayer shall be applied.

(6) If only a part of a multi-storey building is exempt from tax, the tax base shall be determined using the procedure as follows:

a) the floor area of the parts of the building exempt from tax on buildings in m² shall be divided by the total floor area of all storeys of the building in m², including the floor area of the part of the building exempt from tax on buildings,

b) the quotient calculated under a), rounded down to two decimals, shall be subtracted from 1,

c) the difference calculated under b) shall be multiplied by the building's total built-up area in m².

(7) A specific part of a municipality means a part the municipality's territory defined in a generally binding regulation of the municipality.¹¹⁾ A specific part of a municipality can be defined by street name, a list of street names or a group of land plots located in that part of the municipality.

§ 18

Commencement and cessation of the tax liability

(1) The tax liability arises on 1 January of the taxation period following the taxation period in which the taxpayer became the owner, administrator, lessee or user of a real estate subject to tax and ceases on 31 December of the taxation period in which the ownership, administration, lease or use of the property is terminated. If the taxpayer becomes the owner, administrator, lessee or user of a real estate on 1 January, the tax liability arises on this date.

(2) Decisive for the imposition of real estate tax is the situation on 1 January. Changes in circumstances used to determine the tax amount due occurring in the course of the taxation period shall not be taken into account, unless otherwise specified by this Act. If the real estate is acquired through an auction²¹⁾ in the course of the year, the tax liability arises on the first day of the month following the day in which the winning bidder became the owner of the property or on the first day of the month following the day of approval of the auction knockdown by court.

(3) Natural persons or legal entities shall notify the tax administrator in the course of the relevant taxation period of any circumstances decisive for the commencement or cessation of real estate tax liability and any changes in these circumstances within 30 days of the day following the day these circumstances or changes thereto occurred.

§ 19

Tax declaration

(1) Real estate tax declaration (hereinafter referred to as the "declaration") shall be submitted by the taxpayer to the relevant tax administrator by 31 January of the taxation period in which his or her tax liability arises according to the situation on 1 January of the taxation period, unless otherwise specified by this Act, and, in the subsequent taxation periods, by the said date, only if changes in the circumstances used to determine the amount of real estate tax due have occurred. Changes in circumstances used to determine the amount of real estate tax due do not include changes in real estate tax rates, changes in the value of soil or land, changes in exemption from real estate tax, changes in the reduction of real estate tax, changes in the age limit specified in the generally binding regulation,¹¹⁾ nor the expiry of the period for exemption from real estate tax under § 104 (2) through (4). A taxpayer who has acquired real estate through an auction in the course the taxation period shall submit a tax declaration within 15 days of the day his or her tax liability arises. A taxpayer shall not be obliged to submit a tax declaration if the land, building, apartment or non-residential premises in an apartment building are exempt from tax under § 17 (1) a) and b).

(2) If the land, building, apartment and non-residential premises in an apartment building are jointly owned by a number of persons (§ 5 (4), § 9 (3) and § 13 (2)), the tax declaration shall be submitted by each natural person or legal entity. If so agreed between the co-owners, the tax declaration shall be submitted by their representative designated through an agreement by the co-owners, who shall inform the tax administrator of this fact in writing prior to the expiry of the period for the submission of the tax declaration. This shall not apply to husband and wife who own land, a building, apartment or non-residential premises in an apartment building as community property; in this case, either the husband or the wife shall submit the tax declaration.

(3) The taxpayer shall include in the tax declaration all circumstances used to determine the tax amount due and calculate the tax amount him- or herself. If the tax declaration is submitted by a representative designated through agreement by co-owners, exemptions from tax or tax reductions shall be taken into account in the calculation of tax for those co-owners meeting the requirements for exemption from or reduction of tax.

(4) If the taxpayer is a natural person, he or she shall provide his or her name, surname, title, permanent address and personal number in the tax declaration; if the taxpayer is a legal entity or a natural person who is an entrepreneur, they shall provide the trade or business name, identification number and registered business address in the tax declaration. At the same time, the taxpayer shall provide all information required in the tax declaration form. Personal data under this paragraph are protected in accordance with a special regulation.²²⁾

§ 20

Levying of the tax

(1) Real estate tax is levied by the tax administrator annually, according to the situation on 1 January of the relevant taxation period.

(2) If the real estate is acquired through an auction, a proportionate amount of tax shall be levied by the tax administrator on the property acquired by the winning bidder, covering the period between the month following the day of acquisition of the real estate in the auction and the end of the relevant taxation period.

(3) In the case of agreement between co-owners, the tax administrator shall impose the tax on the co-owner who has submitted the tax declaration on the basis of the agreement between the co-owners under § 19 (2); in the case of real estate held by a husband and wife as common property, the tax shall be imposed on the person who has submitted the tax declaration.

(4) The tax administrator may, through a generally binding regulation,¹¹⁾ establish that tax lower than SKK 100 shall be neither levied nor collected.

§ 21

Payment of the tax

(1) The real estate tax levied is payable within 15 days of entry into force of the tax assessment, unless otherwise specified by this Act.

(2) The tax administrator may, through a generally binding regulation,¹¹⁾ depending on local circumstances, establish, effective from 1 January of the respective taxation period, that real estate tax be paid in instalments.

PART THREE

DOG TAX

§ 22

Subject of the tax

(1) The subject of the dog tax are dogs older than six months bred by a natural person or a legal entity.

(2) Dogs that are not subject to dog tax are

- a) dogs bred for scientific purposes and research purposes,
- b) dogs placed in an animal shelter,
- c) dogs with special training, owned or used by a person with severe disability.

§ 23

Taxpayer

The taxpayer is a natural person or legal entity that

- a) owns the dog, or
- b) is the keeper of the dog, if there is no evidence of who is the owner of the dog.

§ 24

Tax base

The tax base is the number of dogs.

§ 25

Tax rate

The tax rate shall be established by the municipality in Slovak crowns per dog and calendar year. This tax rate also applies to every other dog kept by the same taxpayer.

§ 26

Commencement and cessation of the tax liability

The tax liability arises on the first day of the calendar month following the month in which the dog becomes the subject of the tax under § 22 (1) and ceases on the first day of the month following the month in which the taxpayer is no longer the owner or keeper of the dog.

§ 27

Notification obligation and levying and payment of the tax

(1) The taxpayer shall notify the tax administrator of the commencement of his or her tax liability within 30 days of the day the tax liability arises.

(2) The municipality shall levy the tax through a tax assessment. The tax levied shall be due within 15 days of the entry into force of the tax assessment.

(3) In the subsequent taxation periods, the tax for each taxation period shall be automatically payable by 31 January of the respective taxation period. If the tax is paid in instalments, the tax shall be due on the dates set forth by the municipality.

(4) If the tax liability ceases in the course of a taxation period and the taxpayer notifies the tax administrator of this fact within 30 days of the day the tax liability ceases, the tax administrator shall refund the proportionate tax amount pertaining to the remaining months of the taxation period for which the tax has been paid. The entitlement to the refund of the proportionate tax amount expires if the taxpayer fails to notify the tax administrator of the cessation of his or her tax liability within the above period.

§ 28

Tax administration

The territorially competent municipality is the municipality in the territory of which the dog is bred.

§ 29

Authorising provisions

The municipality shall, through a generally binding regulation,¹¹⁾ establish the details concerning §§ 22 through 27, in particular the tax rate, or varying tax rate according to defined criteria related to the subject of the tax, tax instalments, the dates due for tax instalments, methods of verification of the commencement and cessation of the tax liability, the details and content of the notification obligation, or any tax exemptions or reductions, and methods of tax collection.

PART FOUR

TAX ON THE USE OF PUBLIC AREAS

§ 30

Subject of the tax

(1) The subject of tax on the use of public areas is the use of public areas in a specific manner.

(2) For the purposes of this Act, a public area means publically accessible land plots owned by the municipality. For the purposes of this Act, land plots leased out by the municipality under a special act^{22a)} are not a public area.⁽³⁾ The use of a public area in a specific manner means the placement in a public area of a service facility, construction equipment, vending facility, circus facility, fairground or other attractions, waste landfill, the permanent parking of a vehicle outside a guarded parking lot, and so on.

§ 31

Taxpayer

The taxpayer is a natural person or legal entity using the public area.

§ 32

Tax base

The base for the tax on the use of public areas is the size of the public area used in m².

§ 33

Tax rate

The rate of the tax for the use of public areas is established by the municipality in Slovak crowns per each started m² of the public area per each started day the area is used.

§ 34

Commencement and cessation of the tax liability

The tax liability arises on the first day of use of the public area and ceases on the last day of use of the public area in a specific manner.

§ 34a

Notification obligation and levying and payment of the tax

(1) The taxpayer shall notify the tax administrator of his or her intention to use a public area in a specific manner no later than on the day his or her tax liability arises.

(2) The municipality shall levy the tax through a tax assessment. The tax levied shall be due within 15 days of the entry into force of the tax assessment. If the tax is paid in instalments, the tax shall be due on the dates set forth by the municipality.

(3) If the tax liability ceases and the taxpayer notifies the tax administrator of this fact within 30 days of the day the tax liability ceased, the tax administrator shall refund the proportionate tax amount pertaining to the remaining days for which tax has been

paid. The entitlement to the refund of the proportionate tax amount expires if the taxpayer fails to notify the tax administrator of the cessation of his or her tax liability within the above period.

§ 35

Tax administration

The territorially competent municipality is the municipality in the territory of which the public area used is located.

§ 36

Authorising provisions

The municipality shall, through a generally binding regulation,¹¹⁾ establish the details concerning §§ 30 through 34a, in particular the tax rate, or varying tax rates according to defined criteria, the location of the public area, the specific manners of use thereof, the details, content and deadline for the notification obligation, methods of tax collection, or any tax exemptions or reductions, tax instalments and dates due for the instalments.

PART FIVE

ACCOMMODATION TAX

§ 37

Subject of the tax

The subject of the accommodation tax is temporary accommodation, in return for payment, of natural persons in an accommodation facility, the categorisation of which is set forth by a special regulation²³⁾ (hereinafter referred to as the "facility").

§ 38

Taxpayer

The taxpayer is a natural person temporarily accommodated, in return for payment, in a facility.

§ 39

Tax base

The tax base is the number of overnight stays.

§ 40

Tax rate

The tax rate shall be established in Slovak crowns per person and overnight stay.

§ 41

Tax collection

The tax shall be paid by the operator of the facility providing temporary accommodation in return for payment.

§ 42

Tax administration

The territorially competent municipality is the municipality in the territory of which the facility is located.

§ 43

Authorising provisions

The municipality shall, through a generally binding regulation,¹¹⁾ establish the details concerning §§ 37 through 41, in particular the content and deadline for the notification obligation of the person paying the tax, the scope and method of maintaining records for tax purposes, the method of tax collection, the content of the proof of payment of the tax, the dates due and methods of payment of the tax to the municipality, or any tax exemptions or reductions.

PART SIX

VENDING MACHINE TAX

§ 44

Subject of the tax

The subject of the vending machine tax are vending machines and machines and automatic dispensers of goods in return for payment (hereinafter referred to as "vending machines") located in publically accessible areas. Ticket vending machines dispensing public transport tickets are not subject of vending machine tax.

§ 45

Taxpayer

The taxpayer is a natural person or legal entity operating the vending machine.

§ 46

Tax base

The tax base is the number of vending machines.

§ 47

Tax rate

The tax rate shall be established in Slovak crowns per single vending machine and calendar year.

§ 48

Commencement and cessation of the tax liability

The tax liability arises on the first day of operation of a vending machine and ceases on the last day of operation thereof.

§ 49

Notification obligation and levying and payment of the tax

(1) The taxpayer shall notify the tax administrator of the commencement of his or her tax liability within 30 days of the day the tax liability arises.

(2) The municipality shall levy the tax through a tax assessment. The tax levied shall be due within 15 days of the entry into force of the tax assessment.

(3) In the subsequent taxation periods, the tax for each taxation period shall be automatically payable by 31 January of the respective taxation period. If the tax is paid in instalments, the tax shall be due on the dates set forth by the municipality.

(4) If the tax liability ceases in the course of a taxation period and the taxpayer notifies the tax administrator of this fact within 30 days of the day the tax liability ceases, the tax administrator shall refund the proportionate tax amount pertaining to the remaining days of the taxation period for which tax has been paid. The entitlement to the refund of the proportionate tax amount expires if the taxpayer fails to notify the tax administrator of the cessation of his or her tax liability within the above period.

§ 50

Tax administration

The territorially competent municipality is the municipality in the territory of which the vending machine is operated.

§ 51

Authorising provisions

The municipality shall, through a generally binding regulation,¹¹⁾ establish the details concerning §§ 44 through 49, in particular the tax rate, or varying tax rates according to defined criteria, the method of tax collection, the scope and method of maintaining records for tax purposes, the content of these records and the method of identification of the vending machines, the details and content of the notification obligation, or any tax exemptions or reductions.

PART SEVEN

NON-WINNING GAMING MACHINE TAX

§ 52

Subject of the tax

(1) The subject of the non-winning gaming machine tax are gaming machines activated or operated in return for payment, providing that these gaming machines pay out no cash prizes and are operated in a publicly accessible area (hereinafter referred to as "non-winning gaming machines").

(2) Non-winning gaming machines include:

- a) electronic computer game machines,
- b) mechanical machines, electronic machines, automatic machines and other entertainment devices.

§ 53

Taxpayer

The taxpayer is a natural person or legal entity operating non-winning gaming machines.

§ 54

Tax base

The tax base is the number of non-winning gaming machines.

§ 55

Tax rate

The tax rate shall be established in Slovak crowns per single non-winning gaming machine and calendar year.

§ 56

Commencement and cessation of the tax liability

The tax liability arises on the first day of operation of a non-winning gaming machine and expires on the last day of operation thereof.

§ 57

Notification obligation and levying and payment of the tax

(1) The taxpayer shall notify the tax administrator of the commencement of his or her tax liability within 30 days of the day the tax liability arises.

(2) The municipality shall levy the tax through a tax assessment. The tax levied shall be due within 15 days of the entry into force of the tax assessment.

(3) In the subsequent taxation periods, the tax for each taxation period shall be automatically payable by 31 January of the respective taxation period. If the tax is paid in instalments, the tax shall be due on the dates set forth by the municipality.

(4) If the tax liability ceases in the course of a taxation period and the taxpayer notifies the tax administrator of this fact within 30 days of the day the tax liability ceases, the tax administrator shall refund the proportionate tax amount pertaining to the remaining days of the taxation period for which tax has been paid. The entitlement to the refund of the proportionate tax amount expires if the taxpayer fails to notify the tax administrator of the cessation of his or her tax liability within the above period.

§ 58

Tax administration

The territorially competent municipality is the municipality in the territory of which the non-winning gaming machine is operated.

§ 59

Authorising provisions

The municipality shall, through a generally binding regulation,¹¹⁾ establish the details concerning §§ 52 through 57, in particular the tax rate, or varying tax rates according to defined criteria, the method of tax collection, the scope and method of maintaining records for tax purposes, the content of these records, the details and content of the notification obligation, the method of identification of non-winning gaming machines, tax exemptions or reductions, tax instalments and dates due for the instalments.

PART EIGHT

TAX ON THE ENTERING AND PARKING OF MOTOR VEHICLES WITHIN THE HISTORICAL PARTS OF TOWNS

§ 60

Subject of the tax

(1) The subject of the tax on the entering and parking of motor vehicles within the historical parts of towns is the entering and parking of motor vehicles²⁴⁾ within the historical parts of towns.

(2) The entering and parking of motor vehicles within the historical parts of towns is not subject of the tax if related to activities connected with the protection of health, property and public order.

§ 61

Taxpayer

The taxpayer is a natural person or legal entity that is the holder²⁵⁾ of the motor vehicle.

§ 62

Tax base

The tax base is the number of days of entering and parking of a motor vehicle within the historical part of a town.

§ 63

Tax rate

(1) The tax rate shall be established by the municipality in Slovak crowns per motor vehicle and each started day of entering and parking within the historical part of a town.

(2) A lump sum tax on the entering and parking of motor vehicles within the historical parts of towns can also be established regardless of the number of days of parking in such a part of town.

§ 64

Commencement and cessation of the tax liability

The tax liability arises on the day of entering and parking of a motor vehicle within the historical part of a town and expires on the day when the motor vehicle exits the historical part of the town.

§ 64a

Notification obligation and levying and payment of the tax

(1) The taxpayer shall notify the tax administrator of his or her intention to enter and park his or her motor vehicle within the historical part of the town no later than on the day the tax liability arises.

(2) The municipality shall levy the tax through a tax assessment. The tax levied shall be due within 15 days of the entry into force of the tax assessment. If the tax is paid in instalments, the tax shall be due on the dates set forth by the municipality.

(3) If the tax liability ceases and the taxpayer notifies the tax administrator of this fact within 30 days of the day the tax liability ceased, the tax administrator shall refund the proportionate amount of tax pertaining to the remaining days for which tax has been paid. The entitlement to the refund of the proportionate tax amount expires if the taxpayer fails to notify the tax administrator of the cessation of his or her tax liability within the above period.

§ 65

Tax administration

The territorially competent municipality is the municipality in the territory of which the historical parts are located.

§ 66

Authorising provisions

The municipality shall, through a generally binding regulation,¹¹⁾ establish the details concerning §§ 60 through 64a, in particular the delineation of the historical part of the municipality, the tax rate, or varying tax rates according to defined criteria and the method of tax collection, or establish a lump sum tax and the conditions of collection of the lump sum tax, the details, content and deadline for the notification obligation, or any tax exemptions or reductions, tax instalments and dates due for the instalments.

PART NINE

NUCLEAR FACILITY TAX

§ 67

Subject of the tax

The subject of the nuclear facility tax is a nuclear facility in which a fission reaction takes place and electric power is generated (hereinafter referred to as "nuclear facility"), even if operated only for a part of the calendar year.

§ 68

Taxpayer

The taxpayer is the operator of the nuclear facility.

§ 69

Tax base

The tax base is the cadastral area of a municipality located in the hazard zone of a nuclear facility in m².

§ 70

Tax rate

The tax rate in municipalities whose built-up area or part thereof is located in the hazard zone of a nuclear facility is determined by the distance from the source as follows:

a) in Mochovce

1. no more than 5 km SKK 0.12 per m²
2. more than 5 but no more than 10 km SKK 0.04 per m²
3. more than 10 but no more than 20 km SKK 0.02 per m²

b) in Jaslovské Bohunice

1. no more than 5 km SKK 0.12 per m²
2. more than 5 but no more than 10 kmSKK 0.04 per m²
3. more than 10 but no more than 30 km SKK 0.02 per m².

§ 71

Commencement and cessation of the tax liability

The tax liability arises on the day of commencement of pilot operation of the nuclear facility and ceases on the day of moving nuclear fuel away from the last reactor of the nuclear facility.

§ 72

Notification obligation

The taxpayer shall notify the tax administrator in writing of the commencement of the tax liability within 30 days of the day the tax liability arises and of the cessation of the tax liability within 30 days of the day the tax liability ceases.

§ 73

Levying of the tax

The nuclear facility tax shall be levied by the tax administrator by 31 January of the taxation period for the preceding calendar year. The nuclear facility tax shall be calculated as the product of the tax base under § 69 and the tax rate under § 70. If there is more than one taxpayer in a single nuclear facility hazard zone, the tax administrator shall impose the proportionate amount of nuclear facility tax on each taxpayer. The proportionate amount of nuclear facility tax shall be determined as the share of tax pertaining to each taxpayer.

§ 74

Payment of the tax

The nuclear facility tax levied shall be due by 31 March of the taxation period.

§ 75

Tax administration

The territorially competent municipality is the municipality whose built-up area or part thereof is located in the hazard zone²⁶) of a nuclear facility.

§ 76

Authorising provisions

The municipality shall, through a generally binding regulation,¹¹) establish the details concerning §§ 67 through 74, in particular the tax rate, the classification of the municipality in the zone used to determine the tax rate pursuant to § 70, the details and content of the notification obligation, or any tax exemptions and conditions for claiming the tax exemptions.

PART TEN

LOCAL FEES FOR MUNICIPAL WASTE AND MINOR CONSTRUCTION WASTE

§ 77

(1) Local fees for municipal waste and minor construction waste (hereinafter referred to as "fees") are paid for municipal waste and minor construction waste generated in the territory of a municipality, with the exception of waste electrical and electronic equipment^{26a}).

(2) Unless otherwise stated below, the fees are paid by

a) natural persons with permanent residence²⁷) or temporary residence²⁸) in the municipality or persons entitled to use or using an apartment, non-residential premises or a residential or non-residential building²⁹) or part thereof, or an object that is not a building, or a garden,³⁰) vineyard,³¹) orchard,³²) perennial grass cover³³) used for a purpose other than conducting business, land in the built-up area of a municipality with the exception of forest land,³⁴) and land classified in the real estate cadastre as a body of water³⁵) (hereinafter referred to as "real estate"),

b) legal entities entitled to use or using a real estate located in the territory of the municipality for a purpose other than conducting business,

b) entrepreneurs entitled to use or using a real estate located in the territory of the municipality for the purpose of conducting business.

(3) If a person under (2) a) has a permanent and temporary residence in the same municipality, he or she shall only pay the fees related to permanent residence. If a persons under (2) a) has permanent or temporary residence in a municipality and, at the

same time, is entitled to use or uses a real estate for a purpose other than conducting business, he or she shall only pay the fees related to permanent or temporary residence. This shall not apply if the fee payer participates in the waste collection system in the relevant part of the municipality.

(4) The fees shall not be paid by persons whose entitlement to use a real estate arises from the nature of the legal relationship with the fee payer under (2), if on the basis of the legal relationship he or she

a) uses the premises of a real estate designated for temporary accommodation in a facility intended for this purpose,

b) is hospitalised in an establishment providing healthcare services,

c) uses a real estate, which the fee payer is also entitled to use or uses, due to the performance of obligations arising from an employment relationship or other similar relationship with the fee payer, or

d) he or she is performing work or other services for the fee payer within the framework of the performance of his or her activities in a real estate, which the fee payer is entitled to use or uses, and only generates municipal waste or minor construction waste through these activities.

(5) If so established by the municipality in a generally binding regulation,¹¹⁾ the set amount of fees are collected for the municipality from the fee payer and guaranteed by

a) the owner of the real estate; if the real estate is jointly owned by a number of co-owners or if it is an apartment building,³⁶⁾ the fee is collected and guaranteed by a representative or administrator designated by the co-owners, providing that the representative or administrator agrees to collect the fees,

b) the administrator,³⁷⁾ if the owner of the real estate is the state, a higher territorial unit or a municipality (hereinafter referred to as the "paying person").

(6) The paying person and the fee payer may agree in writing that the fee will be paid to the municipality directly by the fee payer; the paying person shall be liable for the payment of the fee to the municipality.

(7) If several fee payers under (2) a) live in a shared household, the performance of the obligations of a fee payer can be assumed by one of the members of this household on behalf of the others. The obligations of fee payers with limited legal capacity are performed by their legal representative or guardian on their behalf. The obligations of a fee payer must not be assumed or performed by a person residing outside the territory of the Slovak Republic on a long-term basis or a missing person. The person performing the obligations of a fee payer on behalf of another person shall notify the municipality of these circumstances or any changes thereto.

(8) The obligation to pay the fee arises on the day the circumstances specified under (2) occur.

§ 78

Fee rate

(1) The fee rate shall be

a) no less than SKK 0.10 and no more than SKK 1.60 per one litre or dm³ of municipal waste or minor construction waste or no less than SKK 0.20 and no more than SKK 5 per one kilogram of municipal waste or minor construction waste,

b) no less than SKK 0.20 and no more than SKK 3.30 per person and calendar day, if waste collection has not been introduced in the municipality.

(2) The fee rate under (1) shall not be higher than the sum of average cost incurred by the municipality for services related to the management of municipal waste and minor construction waste, including the cost related to the provision of waste bins per one litre, dm³ or kilogram of this waste (if waste is collected) or pertaining to the average amount of municipal waste and minor construction waste generated by one fee payer in the municipality in a calendar day; if this waste is recycled by the municipality, the cost shall be reduced by the amount of municipality's income from waste recycling.

(3) If the municipality fails to establish the fee rate through a generally binding regulation,¹¹⁾ the fee at the lowest rate under (1) shall be paid.

§ 79

Determination of the fee

(1) If waste collection has been introduced in the municipality, the fee shall be determined by the municipality as the product of the frequency of collection, the fee rate and the volume of the waste bin used by the fee payer in accordance with the municipal waste and minor construction waste collection system introduced.

(2) If waste collection has not been introduced in the municipality, the municipality shall establish a fee for a specific period, usually a calendar year, unless otherwise specified by the municipality in a generally binding regulation, 11) as

a) the product of the fee rate and the number of calendar days in the specified period, during which the fee payer has or will have permanent or temporary residence in the municipality as specified under § 77 (2) a) or during which he or she uses or is entitled to use a real estate, or

b) the product of the fee rate, the number of calendar days in the specified period and the indicator of daily generation of municipal waste, in the case of a fee payer under § 77 (2) b) or c).

(3) The indicator of daily generation of municipal waste in a specified period is the sum of

a) the average number of persons within a specified period, who are, in the decisive period, in an employment or other similar relationship with the fee payer under § 77 (2) b) or c) or who are civil servants employed with the fee payer, or who are members of a statutory body thereof, providing that these persons perform their activities in a real estate located in the municipality that the fee payer uses or is entitled to use; if the fee payer is a natural person who is an entrepreneur, this person shall also be included in the number of persons; persons with permanent or temporary residence in the municipality shall not be included in the number of persons (hereinafter referred to as the "average number of employees"), and

b) the average number of

1. hospitalised or accommodated persons within a specified period in the decisive period, if the fee payer provides medical services or accommodation services in the real estate used and this real estate is located in the municipality; persons with permanent or temporary residence in the municipality shall not be included in the number of persons,

2. seats intended for the provision of a service within a specified period in the decisive period, if the fee payer runs a restaurant, café or other catering establishment in the real estate used, providing that the average number of persons within a specified period under the first point is not included in the indicator of municipal waste generation for this fee payer.

(4) If the indicator of municipal waste generation within a specified period is not calculated in accordance with (3), the indicator of municipal waste generation within a specified period shall be the sum of

a) the average number of employees within a specified period, including the number of persons with permanent or temporary residence in the municipality, multiplied by a coefficient established by the municipality, which shall not exceed the value of 1, and

b) the average number of persons or seats under (3) b).

(5) The decisive period under (3) is

a) the preceding calendar year, in which the fee payer was entitled to perform his or her activities in the real estate or was authorised to use or used the real estate, or

b) if it is not possible to proceed in accordance with a)

1. the number of calendar days in the period between the first day of the liability to pay the fee and the end of the week preceding the week in which the fee payer meets his or her notification obligation under § 80 relating to circumstances resulting in cessation of the liability, or

2. the number of calendar days in the period between the first day of the obligation to pay the fee and the end of the specified period.

§ 80

Notification

(1) The fee payer shall notify the municipality within one month of the day the liability to pay the fee arises, the day circumstances arise resulting in the cessation of the liability to pay the fee, as well as the day the period specified by the municipality for which he or she paid the fee expires, in the event of any changes to the information already provided, of

a) his or her name, surname, date of birth, permanent address, temporary address (hereinafter referred to as "identification data"); if the fee payer is a person under § 77 (2) b) or c), the trade or business name, registered business address, and the identification number,

b) identification data for other persons, if he or she performs the obligations of a fee payer on their behalf under § 77 (7),

c) information used for the calculation of the fee under § 79, together with documents providing proof of the information provided; if reduction or exemption from the fee under § 83 is requested, this shall include documents providing grounds for the reduction of or exemption from the fee.

(2) The fee payer is also entitled to notify the municipality should he or she ascertain that the fee amount should be lower than that levied, or if he or she is requesting a reduction of the fee due to the fact that he or she is not using a real estate that he or she is entitled to use.

§ 81

Levying and the method of payment of the fee

(1) The fee shall be levied by the municipality through a fee assessment, unless the fee payer provides evidence that he or she participates in the municipal waste collection system.

(2) If the fee payer provides evidence that he or she participates in the municipal waste collection system, he or she shall pay the fee in a manner set forth in the municipality's generally binding regulation.¹¹⁾

(3) If the municipality itself, or based on notification, ascertains that an incorrect fee amount has been levied or that circumstances have occurred affecting the fee amount, the municipality shall adjust the fee amount in the subsequent specified period, depending on the circumstances that have occurred.

§ 82

Fee refund

(1) The municipality shall reduce the fee to the lowest rate or remit the fee for a period for which the fee payer provides evidence specified in a generally binding regulation,¹¹⁾

a) that, in the specified period, he or she resides or resided abroad on a long-term basis,

b) that he or she was not present in the municipality due to performing compulsory military service.

(2) If the liability of a fee payer whose fee was levied through a fee assessment expires in the course of the specified period, the municipality shall refund the proportionate amount of the fee through a decision no later than 30 days after the delivery of the supplementary fee assessment or the day this fact was ascertained, but no later than 60 days after the end of the period specified by the municipality, for which the fee was paid. The municipality shall not be obliged to refund an overpayment smaller than SKK 100.

(3) If a fee payer participating in the waste collection system has paid to the municipality a higher fee than he or she was liable, the municipality shall refund the difference within 60 days of the end of the period specified by the municipality, for which the fee was paid. The method and form of refund of the waste collection fee shall be set forth by the municipality in a generally binding regulation.¹¹⁾

(4) In cases specified in the generally binding regulation,¹¹⁾ the municipality may, in individual cases, in order to mitigate or eliminate the rigour of the Act, reduce the fee to below the lowest rate under § 78 or remit the fee altogether.

§ 83

Authorising provisions

The municipality shall, through a generally binding regulation,¹¹⁾ establish the fee rate, the length of the period covered by the fee, the commencement and cessation of the liability to pay the fee, the notification obligation regarding the commencement and cessation of the liability to pay the fee, the date the fee is due, the coefficient values, and, in the case of waste collection, the method, form and place of payment of the fee, the cases when a reduced fee or exemption from the fee can be requested and the method and deadline for claiming the reduction or exemption, as well as other conditions necessary for the collection of the fee.

PART ELEVEN

MOTOR VEHICLE TAX

§ 84

Subject of the tax

(1) The subject of the motor vehicle tax are motor vehicles and trailers in the M, N and O categories³⁸⁾ (hereinafter referred to as the "vehicle"), used in the Slovak Republic in connection with business activities¹²⁾ or for activities generating income subject to income tax³⁹⁾ (hereinafter referred to as the "conduct of business activities").

(2) The following vehicles are not subject to the motor vehicle tax:

a) vehicles used for test drives or other drives, which have been assigned a special licence plate,⁴⁰⁾

b) vehicles intended for the performance of special activities other than transport and is identified as a special vehicle in the vehicle documents.41)

§ 85

Taxpayer

(1) The taxpayer is a natural person or legal entity or an organisational unit thereof entered in the Companies Register that

a) is named in the vehicle documents as the vehicle holder, 42)

b) uses a vehicle in the documents of which a person who has died, was abolished or ceased to exist is named as the vehicle holder,

c) uses a vehicle in the documents of which a person who does not use the vehicle for the conduct of business activities is named as the vehicle holder,

d) uses a vehicle in the documents of which a person with permanent residence or registered office abroad is named as the vehicle holder.

(2) A taxpayer is also

a) an employer reimbursing travel costs to an employee for the use of a vehicle in the documents of which the employee is named as the holder; this shall not apply if the employer is a higher territorial unit to the budget of which the motor vehicle tax is credited,

b) a permanent establishment⁴³) or other organisational unit⁴³) of a person with permanent residence or registered office abroad.

§ 86

Exemption from tax

(1) Exempt from motor vehicle tax are vehicles

a) in the documents of which a higher territorial unit to the budget of which the motor vehicle tax is credited is named as the holder,

b) of diplomatic missions and consular offices, providing that reciprocity is guaranteed.

(2) Higher territorial units may, through a generally binding regulation ⁴⁴), depending on local circumstances, reduce the tax for vehicles used

a) as emergency medical service vehicles,⁴⁵) mining rescue service vehicles, mountain rescue service vehicles, aviation rescue service vehicles or fire brigade vehicles,

b) as regular public bus transport vehicles, to the extent of services performed in the public interest,

c) exclusively as vehicles in agricultural production and forest production,

d) for the conduct of business activities, which meet the EURO 3, EURO 4 or EURO 5 limits. 45a)

(3) In the event of concurrent tax reductions under (2), the tax reduction more advantageous for the taxpayer shall be applied.

(4) Vehicles used in accordance with (2) can be exempt from the tax by the higher territorial unit through a generally binding regulation,⁴⁴) depending on local circumstances.

(5) Tax reduction or exemption is claimed by the taxpayer in the tax declaration.

§ 87

Tax base

The tax base for a passenger vehicle is the engine cylinder capacity in cm³; for commercial vehicles and buses, it is their total weight in tonnes and the number of axles.

§ 88

Tax rate

(1) Higher territorial units may introduce motor vehicle tax in their territory, through a generally binding regulation⁴²) specifying tax rates that shall not be lower than the minimum tax rates specified in Annex No. 4 to this Act.

(2) The tax rate shall be specified for

a) passenger vehicles according to the engine cylinder capacity in cm³ as specified in the vehicle documents,

b) commercial vehicles and buses according to their total weight and the number of axles specified in the vehicle documents, separately for the motor vehicle and the trailer,

c) vehicles used as part of an articulated vehicle combination (truck and trailer) according to their total weight and the number of axles specified in the vehicle documents, separately for the truck and the trailer; in order to determine the tax rate, the vehicle shall be classified to the closest lower tax class than that to which it would be classified according to the total weight specified in the vehicle documents, separately for the truck and the trailer.

§ 89

Commencement and cessation of the tax liability

(1) The tax liability arises on the day following the first day of use of the vehicle for the conduct of business activities, unless otherwise specified by this Act.

(2) The tax liability expires on the last day of the month in which the vehicle was no longer used for the conduct of business activities.

(3) If the vehicle is used for the conduct of business activities on 1 January of the taxation period, the tax liability arises on this date.

(4) The tax liability of the legal successor of a taxpayer dissolved without winding-up arises on the first day of the month following the dissolution of the taxpayer without winding-up.

§ 90

Tax declaration and notification obligation

(1) The taxpayer shall submit the tax declaration for the taxation period by 31 January following the end of the taxation period.

(2) A taxpayer whose tax liability arises or ceases shall notify of this fact the territorially competent tax administrator according to the place of registration of the vehicle within 30 days of the day his or her tax liability arises or ceases, with the exception of a taxpayer under § 85 (2) a).

(3) Tax reductions for taxpayers using a vehicle as part of combined transport operation in accordance with § 93 shall be claimed in the tax declaration.

(4) A taxpayer who is a natural persons shall provide in the tax declaration his or her name, surname, permanent address, personal number or tax identification number, if any, and the date of birth; a taxpayer who is a legal entity shall provide in the tax declaration the trade or business name, the tax identification number and registered office. At the same time, the taxpayer shall provide all information required in the tax declaration form. Personal data under this paragraph are protected in accordance with a special regulation. 22)

§ 91

Advance tax payments and payment of the tax

(1) A taxpayer whose expected tax liability with a single tax administrator exceeds SKK 20 000 and is less than SKK 250 000 shall pay quarterly advance tax payments for the current taxation period amounting to a quarter of the expected tax liability. The quarterly advance tax payments are due by the end of the respective calendar quarter.

(2) A taxpayer whose expected tax liability with a single tax administrator exceeds SKK 250 000 shall pay monthly advance tax payments for the current taxation period amounting to a twelfth of the expected tax liability. The monthly advance tax payments are due by the end of the respective calendar month.

(3) A taxpayer whose expected tax liability with a single tax administrator does not exceed SKK 20 000 shall not pay advance tax payments for the current taxation period. Taxpayers under § 90 (2) shall not pay advance tax payments in the taxation period in which the tax liability arises.

(4) The expected tax liability is the sum of the annual tax rates for each vehicle subject to tax on 1 January of the current taxation period that is not exempt from tax.

(5) Taxpayers under (1) and (2) shall settle their annual tax liability within the deadline for the submission of the tax declaration.

(6) If the tax liability arises or ceases in the course of the taxation period, the taxpayer shall pay the proportionate amount of tax within the deadline for the submission of the tax declaration. The proportionate amount of tax shall be calculated as the product of one twelfth of the annual tax rate and the number of calendar months in which the vehicle was used for the conduct of business activities.

(7) The proportionate amount of tax calculated as the product of one three-hundred-and-sixty-fifth of the annual tax rate and the number of calendar days in which the vehicle was used for services other than services in the public interest shall be paid by the taxpayer within the deadline for the submission of the tax declaration.

(8) A change in the subject of the tax and commencement or cessation of an exemption from tax in the course of the taxation period has no impact on the payment of advance tax payments.

(9) If any changes occur in the circumstances used for the calculation of the expected tax liability, the tax administrator may establish that advance tax payments be paid in a different manner to that specified under (1) and (2). The tax administrator may also establish a different manner of payment of the advance tax payments on the taxpayer's request. There is no appeal against a decision of the tax administrator concerning a different manner of payment of the advance tax payments on the taxpayer's request.

(10) Advance tax payments are paid by the taxpayer to the tax office territorially competent on 1 January of the current taxation period.

(11) If the tax liability calculated in the tax declaration is higher than the advance tax payments paid, the taxpayer shall pay the difference within the deadline for the submission of the tax declaration. If the advance tax payments paid are higher than the tax liability calculated in the tax declaration, the difference shall be used in accordance with a special regulation. 45b)

Tax refund

§ 92

abolished through Act No. 538/2007 Coll. effective from 1 December 2007.

§ 93

(1) A 50% tax reduction shall be claimed by the taxpayer in a tax declaration submitted for vehicles used at least 60 times during the taxation period as part of combined transport operations.

(2) Combined transport means the transport of goods by road⁴⁶⁾ on the initial or final leg of the journey and, on the other leg, by rail or using inland waterway or maritime services.

(3) The use of roads⁴⁶⁾ for one leg of the combined transport operation shall not exceed the distance of 150 km as the crow flies from the port of loading and the closest combined transport terminal and from the terminal to the port of unloading.

(4) The use of a vehicle as part of combined transport operation under (1) shall be demonstrated by the taxpayer using a document confirmed by the relevant combined transport terminal.

§ 94

abolished through Act No. 538/2007 Coll. effective from 1 December 2007.

§ 95

Co-operation

The higher territorial unit shall send to the Tax Directorate of the Slovak Republic one copy of the generally binding regulation⁴⁴⁾ introducing the motor vehicle tax or changing the tax rates or conditions for exemption from tax no later than within five calendar days of the entry into force of the regulation.

§ 96

Interpretation of certain terms

(1) For the purpose of this Act, a commercial vehicle means a vehicle in the M2, M3, N1 through N3 and O1 through O4 categories. 38)

(2) The total weight of a vehicle is the sum of its curb weight and payload. In the case of an articulated vehicle combination, the total weight of a vehicle is the sum of the weights per each axle.

PART TWELVE

COMMON PROVISIONS

§ 97

Relationship to international treaties

The provisions of this Act shall not be applied if an international treaty ratified and promulgated in a manner defined by law stipulates otherwise.

§ 98

Local taxes under § 2 (1) a), b), e), f) and h) and local taxes under § 2 (3) can be introduced, abolished, the tax rates can be modified and exemptions from tax or tax reductions can be provided only effective from 1 January of the taxation period. In the case of the fees under § 2 (2), the rates, cases when reduction or remission of the fee can be requested, the method and deadline for claiming the reduction or remission of the fee, as well as documents to be provided by the fee payer to receive fee refunds can only be modified effective from 1 January of the taxation period.

§ 99

Tax administration

(1) Real estate tax under § 2 (1) a) is administered by the municipality in the territory of which the real estate is located.

(2) Local taxes under § 2 (1) b) through h) and the fees under § 2 (2) are administered by the municipality which has introduced them in its territory.

(3) Local taxes under § 2 (1) a) and the fee under § 2 (2) in Bratislava and Košice is administered by the city districts, if so established by the City Statute. 46a)

(4) The administration of local taxes under § 2 (1) and the fee under § 2 (2) cannot be delegated to other legal entities or natural persons.

(5) Motor vehicle tax is administered by the territorially competent tax office according to the place of registration of the vehicle on 31 December of the preceding year and, in the case of taxpayers under § 85 (1) d), according to the permanent address or registered office of the taxpayer. In the case of taxpayers under § 85 (2) a), the motor vehicle tax is administered by the territorially competent tax office according to the registered office of the employer. In the case of taxpayers under § 85 (2) b), the motor vehicle tax is administered by the territorially competent tax office according to the registered office of the permanent establishment or other organisational unit in the territory of the Slovak Republic. Changes in territorial competence in the course of the taxation period are not taken into consideration.

(6) If the territorial competence of the motor vehicle tax administrator under (5) cannot be determined, the procedure laid down in a special regulation^{46b)} is followed.

(7) For the purposes of refunds of motor vehicle tax overpayment and recovery of motor vehicle tax arrears in the event of a change in territorial competence, the tax office with which the motor vehicle tax overpayment or motor vehicle tax arrears have arisen shall be considered as the tax administrator.

§ 100

Budgetary distribution of local taxes

(1) Tax revenues under § 2 (1) and revenues from the fees under § 2 (2), including revenues from penalties and late payment fines relating to these taxes, shall be credited to the budget of the municipality which is the administrator of the tax.

(2) Tax revenues under § 2 (3), including revenues from penalties and late payment fines relating to this tax, shall be credited to the budget of the higher territorial unit in the territory of which the tax administrator is seated. The tax administrator shall transfer revenues for each calendar month to the higher territorial unit by the 15th day of the following calendar month.

§ 101

Rounding

(1) The tax base under § 7 shall be rounded down to whole crowns.

(2) Taxes, advance motor vehicle tax payments and fees under this Act shall be rounded down to whole crowns. Tax instalments under this Act shall be rounded in a manner so that the total thereof corresponds with the amount of the tax levied after rounding.

§ 102

Proceedings

Unless otherwise specified in this Act, proceedings on matters of local taxes and fees shall follow the general regulation on the administration of taxes and fees. 47)

PART THIRTEEN

TRANSITIONAL AND FINAL PROVISIONS

§ 103

(1) Municipalities and higher territorial units may, through a generally binding regulation, for the first time introduce local taxes pursuant to this Act effective no earlier than 1 January 2005. Municipalities shall introduce fees pursuant to this Act effective no earlier than 1 January 2005.

(2) Local taxes pursuant this Act, the taxation period of which is the calendar year, may be introduced by municipalities for 2005 through a generally binding regulation effective no later than 1 October 2005. If a municipality issues the generally binding regulation after 1 January 2005, a reasonable period shall be provided in 2005 for the submission of the tax declaration or for the notification obligation, which shall be no less than two months of the entry into force of the municipality's generally binding regulation; the tax levied shall be due within 15 days of delivery of the tax assessment, unless the tax administrator specifies a later date through a generally binding regulation, 11) depending on local circumstances.

(3) Local taxes introduced pursuant to (2) shall be due on a date specified in accordance with (2) in an amount corresponding with the proportionate amount of the annual tax for the remaining taxation period of 2005.

(4) Road tax revenues collected by tax offices from 1 December 2004, including revenues from penalties and late payment fines relating to this tax, shall be credited to the budget of the higher territorial unit in the territory of which the vehicle is registered and these revenues shall be transferred to the higher territorial unit by the tax offices.

§ 104

(1) Real estate taxpayers under this Act shall submit their first tax declaration by 28 February 2005 or within a period specified by the tax administrator pursuant to § 103 (2), with the exception of taxpayers whose tax exemptions and reductions remain in effect in accordance with (2) through (4). The tax for taxpayers obliged to submit their tax declaration by 28 February 2005 shall be levied by the tax administrator no later than on 30 September 2005. The tax levied shall be due within 15 days of receipt of the tax assessment.

(2) Exemptions from house tax under Ministry of Finance Decree No. 14/1968 Coll. concerning house tax exemptions as amended remain in force until the exemption period expires.

(3) Exemptions from tax on constructions granted under § 9 (1) g) through j) of Slovak National Council Act No. 317/1992 Coll. on Real Estate Tax as amended and exemptions from apartment tax under § 11c (1) of Slovak National Council Act No. 317/1992 Coll. on Real Estate Tax as amended remain in force until the exemption period expires.

(4) Land tax reductions granted by the tax administrator under § 12 (3) of Slovak National Council Act No. 317/1992 Coll. on Real Estate Tax as amended remain in force until the period specified by the tax administrator expires.

(5) Tax proceedings on matters of real estate tax in Bratislava and Košice commenced before 1 January 2005 shall be completed pursuant to the regulations currently in force.

(6) Tax proceedings commenced before 1 January 2005 in accordance with Slovak National Council Act No. 317/1992 Coll. on Real Estate Tax as amended, Slovak National Council Act No. 544/1990 Coll. on Local Fees as amended, National Council of the Slovak Republic Act No. 87/1994 Coll. on Road Tax as amended, with the exception of § 23 of National Council of the Slovak Republic Act No. 87/1994 Coll. on Road Tax, shall be completed pursuant to the regulations currently in force.

(7) The regulations currently in force shall apply to tax liabilities under Slovak National Council Act No. 317/1992 Coll. on Real Estate Tax as amended, Slovak National Council Act No. 544/1990 Coll. on Local Fees as amended and National Council of the Slovak Republic Act No. 87/1994 Coll. on Road Tax as amended, with the exception of § 23 of National Council of the Slovak

Republic Act No. 87/1994 Coll. on Road Tax for the 2004 taxation period and taxation periods prior to 2004 and situations which occurred prior to the entry into force of this Act.

(8) If a real estate subject to real estate tax is auctioned²¹⁾ in the course of the taxation period, the taxpayer shall be entitled to a refund of the proportionate amount of annual real estate tax paid according to the situation on 1 January of the relevant taxation period, starting from the month following the day in which the winning bidder became the owner of the real estate in question.

(9) In 2005, in the capital city of the Slovak Republic Bratislava, the real estate tax under § 2 (1) a) shall be administered for the tax administrator by the city district,⁴⁸⁾ in the territory of which the real estate is located. Real estate tax revenues for 2005, including real estate tax revenues from for 2004, shall be revenue of the 2005 budget of the relevant city district. The positive difference between real estate tax revenues for 2005 and real estate tax revenues for 2004 under the current regulations shall be transferred by the relevant city district to the capital city of the Slovak Republic Bratislava within 30 days of the due date for the tax payment or tax instalments.

(10) If motor vehicle tax is introduced by a higher territorial unit effective from 1 January 2005, natural persons or legal entities that are taxpayers under § 85 shall submit their tax declaration by 31 January 2005 and pay the tax within the periods and under conditions specified in § 91 for any vehicles subject to the tax and registered in the territory of the higher territorial unit on 1 January 2005.

(11) The tax administrator shall notify the Ministry of Finance of the Slovak Republic by 31 May 2005 of the total amount of real estate tax declared for the 2005 taxation period as established on the basis of tax declarations submitted as at 1 May 2005.

(12) The tax administrator shall notify the Ministry of Finance of the Slovak Republic by 31 May 2006 of the total amount of real estate tax declared for the 2006 taxation period as established on the basis of tax declarations submitted as at 1 May 2006.

§ 104a

(1) If local tax liability and fee payment liability arises before or on 31 December 2005, regulations in force by 30 November 2005 shall be followed; the same shall apply to the performance of the notification obligation.

(2) If a municipality which administered real estate tax in the 2005 taxation period imposed the tax on buildings in a manner including the protruding parts of the roof structure in the tax base, compliance with this Act shall be ensured no later than in the 2007 taxation period.

§ 104b

Transitional provisions concerning regulations in force from 1 December 2007

(1) If local tax liability, fee payment liability or the notification obligation arise before or on 31 December 2007, regulations in force by 30 November 2007 shall be followed. The nuclear facility tax for 2007 shall be levied in accordance with the regulations in force from 1 December 2007.

(2) In 2008, motor vehicle taxpayers shall pay advance tax payments in accordance with § 91 (1) and (2) as amended through the amendment effective from 1 December 2007 to the territorially competent tax administrator according to the place of registration of the vehicle on 1 January 2008.

(3) The first motor vehicle tax declaration in compliance with § 90 as amended through the amendment effective from 1 December 2007 shall be submitted by 31 January 2009.

§ 105

(1) This Act transposes the legal acts of the European Communities and the European Union as specified in Annex No. 3.

(2) The Ministry of Finance of the Slovak Republic shall notify the Commission of the replacement of the road tax with the motor vehicle tax.

§ 106

Repealing provisions

The following regulations are repealed:

1. Slovak National Council Act No. 544/1990 Coll. on Local Fees as amended by Slovak National Council Act No. 72/1992 Coll., Slovak National Council Act No. 317/1992 Coll., National Council of the Slovak Republic Act No. 44/1993 Coll., National Council of the Slovak Republic Act No. 122/1996 Coll., Act No. 219/1999 Coll., Act No. 339/2000 Coll., Act No. 58/2001 Coll., Act No. 223/2001 Coll., Act No. 560/2001 Coll., Act No. 463/2002 Coll., Act No. 24/2004 Coll., and Act No. 218/2004 Coll.,

2. Slovak National Council Act No. 317/1992 Coll. on Real Estate Tax as amended by National Council of the Slovak Republic Act No. 87/1993 Coll., National Council of the Slovak Republic Act No. 159/1993 Coll., National Council of the Slovak Republic Act No. 317/1993 Coll., National Council of the Slovak Republic Act No. 279/1995 Coll., National Council of the Slovak Republic Act No. 205/1996 Coll., Act No. 329/1997 Coll., Act No. 219/1999 Coll., Act No. 493/2001 Coll., and Act No. 476/2003 Coll.,

3. National Council of the Slovak Republic Act No. 87/1994 Coll. on Road Tax as amended by National Council of the Slovak Republic Act No. 304/1995 Coll., National Council of the Slovak Republic Act No. 386/1996 Coll., Act No. 335/1999 Coll., and Act No. 191/2004 Coll.,

4. Ministry of Finance of the Slovak Republic Decree No. 58/1993 Coll. implementing Slovak National Council Act No. 317/1992 Coll. on Real Estate Tax as amended by Decree No. 72/1994 Coll., Decree No. 142/1996 Coll., Decree No. 74/1997 Coll., Act No. 329/1997 Coll., and Decree No. 546/2003 Coll.

§ 107

Entry into force

This Act shall enter into force on 1 November 2004, with the exception of § 106, which shall enter into force on 1 January 2005.

Act No. 733/2004 Coll. shall enter into force on 1 January 2005, with the exception of points 11, 13 and 14, point 18, § 54b (1) b), c), e) through h), § 54c through 54i, points 19 through 22, which shall enter into force on 13 August 2005, and point 18 of § 54b (1) d), which shall enter into force on 1 July 2006.

Act No. 747/2004 Coll. shall enter into force on 1 January 2006, with the exception of Article XVII, Article XVIII, Article XIX and Article XX, which shall enter into force on 1 January 2005 and with the exception of Article I, § 45 (5), third sentence and Article XII point 1 (§ 21 (2) d)), point 3 (§ 71a) and point 4 (§ 72a), which shall enter into force on 1 February 2005.

Act No. 171/2005 Coll. shall enter into force on 1 May 2005.

Act No. 517/2005 Coll. shall enter into force on 1 December 2005.

Act No. 120/2006 Coll. shall enter into force on 1 January 2007.

Act No. 460/2007 Coll. shall enter into force on 1 January 2008.

Act No. 538/2007 Coll. shall enter into force on 1 December 2007.

Ivan Gašparovič signed in his own hand

Pavol Hrušovský signed in his own hand

Mikuláš Dzurinda signed in his own hand

1) § 2 of National Council of the Slovak Republic Act No. 182/1993 Coll. on the Ownership of Apartments and Non-residential Premises as amended by National Council of the Slovak Republic Act No. 151/1995 Coll.

2) For instance, National Council of the Slovak Republic Act No. 278/1993 Coll. on the Administration of State Property as amended and Act No. 111/1990 Coll. on State Enterprises as amended.

3) § 6 of Slovak National Council Act No. 138/1991 Coll. on the Property of Municipalities as amended.

4) Act No. 446/2001 Coll. on the Property of Higher Territorial Units as amended by Act No. 521/2003 Coll.

5) § 15 (1) and (2) of Slovak National Council Act No. 330/1991 Coll. on Land Consolidation, Settlement of Land Ownership Rights, Local Land Offices, the Land Fund, and Land Associations as amended.

6) § 34 of Slovak National Council Act No. 330/1991 Coll. as amended.

7) § 23 of Forests Act No. 61/1977 Coll.

8) Decree of the Geodesy, Cartography and Cadastre Office of the Slovak Republic No. 79/1996 Coll. implementing National Council of the Slovak Republic Act on the Real Estate Cadastre and on the Registration of Real Estate Ownership Rights and Other Rights (the Cadastre Act).

9) § 43 of Act No. 50/1976 Coll. on Territorial Planning and the Construction Code (the Construction Act) as amended.

10) Act No. 382/2004 Coll. on Expert Witnesses, Interpreters and Translators and on Amendment and Supplementation of Certain Laws. Ministry of Justice of the Slovak Republic Decree No. 492/2004 Coll. concerning the assessment of the general value of property.

11) § 6 of Slovak National Council Act No. 369/1990 Coll. on Municipalities as amended.

11a) § 43b (1) a) and b) of Act No. 50/1976 Coll. as amended by Act No. 237/2000 Coll.

11b) § 139b of Act No. 50/1976 Coll. as amended.

12) § 2 of Commercial Code No. 513/1991 Coll. as amended.

13) § 17 of Decree of the Ministry of Health of the Slovak Socialist Republic No. 46/1985 Coll. concerning the procedure in the event of death and funeral services.

14) Act No. 364/2004 Coll. on Waters and on Amendment of Slovak National Council Act No. 372/1990 Coll. on Offences as amended (the Waters Act).

15) National Council of the Slovak Republic Act No. 277/1994 Coll. on Healthcare as amended. National Council of the Slovak Republic Act No. 272/1994 Coll. on the Protection of People's Health as amended.

16) National Council of the Slovak Republic Act No. 215/1995 Coll. on Geodesy and Cartography as amended by Act No. 423/2003 Coll. Act No. 50/1976 Coll. as amended.

17) Act No. 70/1998 Coll. on the Energy Industry and on Amendment of Trade Licensing Act No. 455/1991 Coll. as amended.

18) Act No. 543/2002 Coll. on Nature and Landscape Protection as amended.

19) Act No. 599/2003 Coll. on Assistance in Material Distress and on Amendment and Supplementation of Certain Laws as amended.

20) Act No. 5/2004 Coll. on Employment Services and on Amendment and Supplementation of Certain Laws as amended.

21) For instance, Act No. 511/1992 Coll. on the Administration of Taxes and Fees and on Changes to the System of Territorial Financial Authorities as amended, Act No. 233/1995 Coll. on Court Executors and Execution Activities (the Execution Procedure Act) and on Amendment and Supplementation of Other Laws, Act No. 527/2002 Coll. on Voluntary Auctions and on Supplementation of Slovak National Council Act No. 323/1992 Coll. on Notaries and Notarial Activities (the Notarial Code) as amended, Act No. 328/1991 Coll. on Bankruptcy and Composition as amended.

22) Act No. 428/2002 Coll. on Personal Data Protection as amended.

22a) For instance, the Code of Civil Procedure and the Commercial Code.

23) § 2 of Ministry of Economy of the Slovak Republic Decree No. 419/2001 Coll. laying down the categorisation of accommodation facilities and the classification attributes for the division thereof into classes.

24) § 2 x) of National Council of the Slovak Republic Act No. 315/1996 Coll. on Road Traffic as amended by National Council of the Slovak Republic Act No. 450/2003 Coll.

25) § 2 f) of National Council of the Slovak Republic Act No. 315/1996 Coll. as amended.

26) Ministry of the Interior of the Slovak Republic Decree No. 300/1996 Coll. concerning the protection of the population's health in the manufacture, transport, storage and handling of hazardous substances.

26a) § 54a (4) of Act No. 223/2001 Coll. on Wastes and on Amendment and Supplementation of Certain Laws as amended by Act No. 733/2004 Coll.

27) §§ 3 through 7 of Act No. 253/1998 Coll. on the Notification of the Place of Residence by Nationals of the Slovak Republic and the Population Register of the Slovak Republic as amended by Act No. 369/1999 Coll.

28) Act No. 253/1998 Coll. on the Notification of the Place of Residence by Nationals of the Slovak Republic and the Population Register of the Slovak Republic. §§ 17 through 33 of Act No. 48/2002 Coll. on the Residence of Foreigners and on Amendment and Supplementation of Certain Laws as amended by Act No. 408/2002 Coll.

29) § 43a (2) of Act No. 50/1976 Coll. as amended by Act No. 237/2000 Coll.

30) § 9 d) of National Council of the Slovak Republic Act No. 162/1995 Coll. on the Real Estate Cadastre and on the Registration of Real Estate Ownership Rights and Other Rights (the Cadastre Act).

31) § 9 c) of National Council of the Slovak Republic Act No. 162/1995 Coll.

32) § 9 e) of National Council of the Slovak Republic Act No. 162/1995 Coll.

33) § 9 f) of National Council of the Slovak Republic Act No. 162/1995 Coll.

34) § 2 of Act No. 61/1977 Coll.

35) § 9 h) of National Council of the Slovak Republic Act No. 162/1995 Coll.

36) For instance, § 6 of National Council of the Slovak Republic Act No. 182/1993 Coll. as amended by Act No. 158/1998 Coll.

37) § 6 (2) of Act No. 446/2001 Coll. § 1 (1) of National Council of the Slovak Republic Act No. 278/1993 Coll. as amended. § 6 of Slovak National Council Act No. 138/1991 Coll. as amended.

38) § 3 (3) of Act No. 725/2004 Coll. on the Conditions for the Operation of Vehicles on Roads and on Amendment and Supplementation of Certain Laws.

39) § 6 (1) and (2) of Income Tax Act No. 595/2003 Coll. as amended.

40) § 96 of Act No. 315/1996 Coll.

40a) Footnote repealed through Act No. 538/2007 Coll. effective from 1 December 2007.

41) § 3 (1) of Act No. 725/2004 Coll.

42) §§ 23 and 112 of Act No. 725/2004 Coll.

43) § 16 of Act No. 595/2003 Coll. as amended.

§ 21 of the Commercial Code .

44) § 8 Act No. 302/2001 Coll. on the Self-Government of Higher Territorial Units (Self-Governing Regions Act) as amended.

45) Act No. 579/2004 Coll. on the Emergency Medical Service and on Amendment and Supplementation of Certain Laws as amended by Act No. 351/2005 Coll.

45a) Ordinance of the Government of the Slovak Republic No. 367/2006 Coll. concerning the technical requirements for the reduction of emissions from spark-ignition engines and diesel engines of motor vehicles as amended by Governmental Ordinance No. 179/2007 Coll.

Ordinance of the Government of the Slovak Republic No. 583/2006 Coll. concerning the technical requirements for the reduction of pollutant emissions from diesel engines and spark-ignition engines fuelled with natural gas or liquefied petroleum gas as amended by Governmental Ordinance No. 165/2007 Coll.

Minister of Foreign Affairs Decree No. 176/1960 Coll. concerning the Agreement on the Adoption of Uniform Conditions of Approval and Reciprocal Recognition of Approval for Motor Vehicle Equipment and Parts.

Communication of the Ministry of Foreign Affairs of the Slovak Republic No. 245/1996 Coll. concerning the submission of the notification of succession of the Slovak Republic to the Agreement on the Adoption of Uniform Conditions of Approval and Reciprocal Recognition of Approval for Motor Vehicle Equipment and Parts.

45b) § 63 of Slovak National Council Act No. 511/1992 Coll. as amended.

46) Act No. 135/1961 Coll. on Roads (the Road Act) as amended.

46a) § 30 of Slovak National Council Act No. 377/1990 Coll. on the Capital City of the Slovak Republic Bratislava as amended. § 25 of Slovak National Council Act No. 401/1990 Coll. on the City of Košice as amended.

46b) § 3 of Slovak National Council Act No. 511/1992 Coll. as amended.

47) Slovak National Council Act No. 511/1992 Coll. as amended.

48) Slovak National Council Act No. 377/1990 Coll. on the Capital City of the Slovak Republic Bratislava as amended.