

**ACT**

**No. 250/2022**

**of 15 June 2022**

**amending the Act No. 442/2012 Coll. on international assistance  
and cooperation in tax administration, as amended,  
and laying down amendments to certain laws**

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

**Article I**

**The Act No. 442/2012 Coll. on international assistance and cooperation in tax administration, as amended by Act No. 359/2015 Coll., Act No. 300/2016 Coll., Act No. 43/2017 Coll. and Act No. 305/2019 Coll., shall be amended as follows:**

**1.** Footnote 3 shall read as follows:

“<sup>3)</sup> Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016), as amended.”

**2.** In Article 2, new Subsections (n) and (o) shall be added, reading as follows:

“n) joint audit means an enquiry jointly conducted by the competent authorities of two or more Member States and linked to one or more natural persons or entities of common or complementary interest to the competent authorities with regard to their tax obligations;

o) breach of personal data protection means a breach of security that leads to accidental or illegal destruction, loss, alteration or inappropriate or unauthorised provision or use of or access to transmitted, stored or otherwise processed personal data.”.

**3.** In Article 6, new Sections 2 to 4 shall be added after Section 1, reading as follows:

“(2) The request for information shall mainly include the reason for the request and a detailed description of the required information for tax administration purposes.

(3) The request for information shall include a description of the information requested for tax administration purposes of which the competent authority of the Slovak Republic or the competent authority of another Member State believes at the time the request is made that, in accordance with its national law, there is a reasonable possibility that the requested information shall be relevant to the administration of taxes of an identified and identifiable natural person or entity and are justified for the purposes of enquiry.

(4) Where the request relates to a group of taxpayers that cannot be identified individually, it shall in particular include

- a) a detailed description of the common feature determining the group of taxpayers;
- b) reference to the special law<sup>6a</sup>) in the field of taxes and reasons on the basis of which the members of the group can reasonably be considered to be acting in breach of the law;

- c) the expected benefit of the requested information for determining whether or not a breach of the law referred to in Subsection (b) occurred; and
- d) information on the involvement of a third party that contributed to the potential non-compliance with the law referred to in Subsection (b) by the members of the group, if it is necessary with regard to the content of the request.”.

The former Sections 2 to 10 shall be denoted as Sections 5 to 13.

Footnote 6a shall read as follows:

“<sup>6a</sup>) For example, Act No 595/2003, as amended.”.

**4.** In Article 6 (6), the words “a specific” shall be deleted.

**5.** In Article 6 (8) the words “no later than within six months” shall be replaced by the words “without undue delay, no later than within three months”.

**6.** In Article 6 (9), the number “in Section 5” shall be replaced by the words “in Section 8”

**7.** In Article 6 (10), the words “in Sections 5 and 6” shall be replaced by the words “in Sections 8 and 9”.

**8.** In Article 6 (12), the words “in Sections 5 and 6” shall be replaced by the words “in Sections 8 and 9” and the following sentence shall be added at the end: “The time limit for the additional provision of information shall not exceed six months from the date of receipt of the request.”.

**9.** In Article 7 (1), a new Subsection (f) shall be added, reading as follows:  
“(f) royalties.<sup>11a</sup>)”.

Footnote 11a shall read as follows:

<sup>11a</sup>) Points one, two and four in Article 16 (1) (e) of the Act No 595/2003, as amended.”.

**10.** In Article 7, Section 2 shall read as follows:

“(2) The competent authority of the Slovak Republic shall inform the European Commission about the types of information listed in Section 1 which it shall provide to the competent authorities of the Member States.”.

**11.** In Article 7, a new Section 4 shall be inserted after Section 3, reading as follows:

“(4) The competent authority of the Slovak Republic shall provide to the competent authority of another Member State the tax identification number or the identification number used for tax purposes of a natural person or entity having permanent residence or registered office in that Member State whenever this number is available.”.

The former Section 4 shall be denoted as Sections 5.

**12.** In Article 8 (1), the words “immediately after the issuance, change or renewal of an advance cross-border rulings and” shall be inserted after the comma following the words “Slovak Republic shall”.

**13.** In Article 8 (2) (b), the word “content” shall be deleted and the words “and other information necessary for the assessment of potential tax risk” shall be inserted after the word “transactions”.

**14.** In Article 11, Sections 1 and 2 shall read as follows:

“(1) The competent authority of the Slovak Republic may request the competent authority of the Member State that an official of the competent authority of the Slovak Republic may be present in the premises of the competent authority of the requested Member State and attend the enquiry carried out by the competent authority of the Member State, including enquiries carried out through the use of electronic means of communication, to the extent allowed by the nature of the action, and ask questions of natural persons during their examination by the competent authority of the Member State, and examine records kept by the competent authority of the Member State; for this purpose, the competent authority of the Slovak Republic shall issue a written authorisation to the official concerned in which the official’s name, surname, service card number, position and validity of the authorisation shall be indicated.

(2) If the competent authority of the Slovak Republic receives a request from the competent authority of the Member State regarding the presence of officials of the competent authority of the Member State in the territory of the Slovak Republic, the competent authority of the Slovak Republic shall notify the requesting competent authority of the Member State of its approval for or refusal of such presence, including the reasons for refusal, where applicable, within 60 days from the date of receipt of the request. After giving the notice of approval, the competent authority of the Slovak Republic shall agree with the competent authority of the Member State on the conditions under which the authorised official of the competent authority of the Member State may cooperate with the tax administrator<sup>6)</sup> or with the competent authority of the Slovak Republic to the extent provided in Section 1.”.

**15.** In Article 12 (3), the words “without undue delay” shall be replaced by the words “within 60 days from the date of receipt acceptance of this proposal”.

**16.** A new Article 12a shall be inserted after Article 12, including a heading, reading as follows:

**“Article 12a  
Joint audit**

(1) The competent authority of the Slovak Republic may request the competent authority of the Member State to conduct a joint audit.

(2) If the competent authority of the Slovak Republic receives a request from the competent authority of the Member State to conduct a joint audit it shall notify the requesting competent authority of the Member State of its agreement to conduct a joint audit or refusal to participate in a joint audit, including the reasons for refusal, where applicable, within 60 days from the date of receipt of the request.

(3) If the competent authority of the Slovak Republic agrees to conduct a joint audit, it shall agree with the competent authority of the Member State on the conduct of a joint audit of a one or more natural persons or entities in the territory of the Slovak Republic or in the territory of the Member State that are of a common or complementary interest to the competent authorities with regard to their tax obligations. Such agreement shall also include the language arrangements to apply during the joint audit.

(4) The competent authority of the Slovak Republic shall appoint a representative to be responsible for the supervision of the joint audit and its coordination in the Slovak Republic.

(5) An official of the competent authority of the Slovak Republic may participate in the joint audit under the conditions specified in the agreement referred to in Section 3; for this purpose, the competent authority of the Slovak Republic shall issue a written authorisation to the official concerned in which the official’s name, surname, service card number, position and validity of

the authorisation shall be indicated. An authorised official who is present during a joint audit conducted in another Member State shall be required to comply with the laws of the Member State in which the joint audit takes place.

(6) An official of the competent authority of another Member State who is present during a joint audit conducted in the Slovak Republic shall be required to comply with the provisions of a special law,<sup>1)</sup> to conduct the joint audit in accordance with Article 11 and not to exceed the scope of the powers granted to them under the laws of their Member State during the joint audit.

(7) For a joint audit taking place in the territory of the Slovak Republic, the provisions of the special law<sup>1)</sup> shall be applied *mutatis mutandis*. The time limit for carrying out a tax audit provided in the special law<sup>1)</sup> shall not apply to a joint audit.

(8) The joint audit shall begin on the date specified in the notice of commencement of the joint audit.

(9) The competent authority of the Slovak Republic and the competent authority of the Member State conducting the joint audit shall, shall endeavour during the joint audit to reach an agreement in connection with the tax situation of a natural person or entity based on the results of the joint audit. The facts agreed upon and the findings of the joint audit shall be incorporated in a final report to be prepared by the competent authorities involved.

(10) The joint audit shall be completed by preparing a final report.

(11) On the basis of mutual agreement, the competent authority of the Slovak Republic or the competent authority of the Member State shall inform the audited natural person or entity about the result of the joint audit and send them a copy of the final report within 60 days from its preparation. If the joint audit took place in the territory of the Slovak Republic and the final report is drawn up in a language other than Slovak, the competent authority of the Slovak Republic shall send the audited natural person or entity a copy of the final report together with a Slovak version of the final report.

(12) The tax administrator may use the findings stated in the final report in the administration of taxes under a special law<sup>1)</sup>, or in double taxation avoidance proceedings under a special law.<sup>12e)</sup>”.

Footnote 12e shall read as follows:

<sup>12e)</sup> Act No 11/2019 on the tax dispute resolution rules.”.

**17.** The heading of Article 14 shall read as follows: “Treatment of Information and Documents”.

**18.** In Article 14 (1) (a), the following words shall be added at the end of point one: “value added tax and other indirect taxes;”.

**19.** In Article 14, new Sections 5 to 7 shall be added after Section 4, reading as follows:

(5) The competent authority of the Slovak Republic may communicate to the competent authorities of all other Member States a list of other purposes for which information and documents may be used, other than those referred to in Section 1:

(6) If a list of purposes is communicated to the competent authority of the Slovak Republic by the competent authority of a Member State, as referred to in Section 5, information and documents received by the competent authority of the Slovak Republic may be used for the purposes included in such list without a consent referred to in Section 4.

(7) The competent authority of the Slovak Republic may grant the competent authority of another Member State or the competent authority of a contracting state consent to the use of

summary statistical data concerning the automatic exchange of information with the Slovak Republic.”.

The former Sections 5 and 6 shall be denoted as Sections 8 and 9.

**20.** In Section 17 (1), a new Subsection (b) shall be added after Subsection (a), reading as follows:

“ (b) a detailed description of the common feature determining the group of taxpayers where the application relates to a group of taxpayers;”.

The former Subsection (b) shall be denoted as Subsection (c).

**21.** In Article 17 (3), the words “Article 13 and Article 20 (3)” shall be replaced by the words “Article 13, Article 14 (5) and (6), Article 20 (3) and Article 21 (2)”.

**22.** A new Article 19a shall be inserted after Article 19, including a heading, reading as follows:

**“Article 19a  
Personal Data Protection and Personal Data Breach Procedures**

(1) For the purposes of this Act, any intermediary, reporting platform operator, as defined in Article 22h (e), and the Financial Directorate shall be considered to be data controllers whose rights, obligations and responsibilities in the processing of personal data are governed by a special law.<sup>3)</sup>

(2) Any intermediary and reporting platform operator shall be obliged to inform each individual concerned that information relating to that individual shall be collected and transferred in accordance with this Act and provide to such individual concerned all information that the individual concerned is entitled to from the data controller in sufficient time for that individual to exercise his/her data protection rights under a special law<sup>3)</sup> before the transfer of information.

(3) In order to ensure the proper and accurate assessment and recovery of tax and enforcement of liability for breach of tax obligations, the Financial Directorate shall postpone or limit the provision of information under a special law<sup>21a)</sup> and limit the right of access under a special law<sup>21b)</sup>, in full or in part, to the data necessary for the accurate assessment and recovery of tax and enforcement of liability for breach of tax obligations.

(4) The limitation of the rights of the individual concerned under Section 3 shall last during the tax assessment and recovery and enforcement of liability for breach of tax obligations. The Financial Directorate shall notify the individual concerned of the limitation of their rights under Section 3 and the reasons therefor and duration thereof; the foregoing shall not apply if such notification could prevent, or substantially impede, the correct assessment and recovery of tax and the enforcement of liability for breach of tax obligations. After the end of the limitation referred to in the first sentence, the Financial Directorate shall provide to the individual concerned all necessary information and the opportunity to fully exercise the right of access.

(5) If the Financial Directorate restricts the rights of the individual concerned under Section 3, it shall inform the individual concerned about the possibility of filing a petition to initiate proceedings under a special law<sup>21c)</sup>, including the possibility of exercising the right to have the

legality of the Financial Directorate's action under Sections 3 and 4 verified by the Office for Personal Data Protection of the Slovak Republic.

(6) In the application of the limitation of rights of the individual concerned under Section 3, the Financial Directorate shall be required to store the personal data of the individual concerned in a secure manner in accordance with a special law <sup>3)</sup> and the internal rules of the Financial Directorate in order to prevent misuse of personal data or illegal access to personal data or transfer of personal data. The Financial Directorate shall document the factual reasons or legal reasons on the basis of which the rights were limited under Section 3 and review the lawfulness of the reasons periodically for the duration of the limitation of the individual concerned rights.

(7) The controller referred to in Section 1 shall process the data referred to in Article 2 (i), Article 7 (1), Article 8f and Article 22i (1) 1 for the purposes of this Act, as provided in Article 1 (a), for ten years from the end of the calendar year in which the data were reported.

(8) Upon detection of a breach of personal data protection, the Financial Directorate shall without undue delay notify the European Commission and the Co-ordinating body as well as the measures taken to remedy deficiencies for the purposes of the international Convention. The foregoing is without prejudice to the reporting obligations laid down in the special law.<sup>3)</sup>

(9) If the Financial Directorate cannot without undue delay and properly prevent the continuation of the breach of personal data protection, it shall without undue delay ask the European Commission by a written notice to suspend access to the European Union's CCN communication network.

(10) After ensuring the protection of personal data, the Financial Directorate shall without undue delay notify the European Commission and the Co-ordinating body of this fact for the purposes of the international Convention.

(11) If the breach of personal data protection occurred at the competent authority of another Member State, the Financial Directorate may suspend the exchange of information in relation to the Member State concerned by giving a written notice to the European Commission and the Member State concerned.

(12) In case of a breach of personal data protection pursuant to Section 11, the Financial Directorate may request the European Commission to verify whether the Member State concerned has successfully implemented the necessary measures to ensure the protection of personal data.”

Footnotes 21a to 21c shall read as follows:

<sup>21a)</sup> Article 13 and Article 14 (1) of the Regulation (EU) No 2016/679

<sup>21b)</sup> Article 15 of the Regulation (EU) 2016/679

<sup>21c)</sup> Article 100 of the Act No 18/2018 on personal data protection and on amendments to certain laws.

**23.** In Article 20, a new Section 6 shall be inserted, reading as follows:

“(6) The competent authority of the Slovak Republic shall provide to the European Commission on annual basis statistical data on the numbers of the different types of automatic exchange pursuant to Articles 7 to 8a and Articles 22a to 22o and the special law <sup>12b)</sup> with the Member States and information on costs, benefits and changes related to the exchanges made.”.

24. In Article 21, a new Section 4 shall be inserted, reading as follows:

“(4) The provisions concerning the content of a request for information pursuant to Article 6 Sections (2) to (4) shall apply *mutatis mutandis* to the contracting states.”.

25. After Article 22g, Articles 22h to 22p with headings shall be inserted, reading together with the heading above Article 22h as follows:

**“International tax administration assistance and cooperation in the area of  
automatic exchange of information reported by platform operators**

**Article 22h  
Term Definitions**

For the purposes of the automatic exchange of information reported by platform operators, the terms below shall be understood to have the following meanings:

- a) platform means any software, including a website or a part thereof and applications, including mobile applications, accessible by users and allowing sellers to be connected to other users for the purpose of carrying out a relevant activity, directly or indirectly, for the benefit of such users, including any arrangement for the collection and payment of the consideration in respect of the relevant activity;
- b) excluded platform means a platform incorporating software that without any further intervention in carrying out a relevant activity allows exclusively any of the following:
  1. processing of payments in relation to the relevant activity;
  2. users to list or advertise the relevant activity; or
  3. redirecting or transferring of users to a platform;
- c) platform operator means an entity that contracts with sellers to make available all or part of a platform to such sellers;
- d) excluded platform operator means a platform operator that demonstrates to the competent authority of the Slovak Republic in accordance with Article 22m (7) that the platform is not used by any reportable sellers;
- e) reporting platform operator means a platform operator, other than an excluded platform operator, that
  1. is established in the Slovak Republic and is in any of the following situations:
    - 1a. it is subject to taxation in the Slovak Republic on the basis of its seat or place of effective management;
    - 1b. it is founded or established under the laws of the Slovak Republic;
    - 1c. it has its place of management in the Slovak Republic; or
    - 1d. it has a permanent establishment in the territory of the Slovak Republic and is not a qualified platform operator of a qualified non-Member State;
  2. is not established in the Slovak Republic or in another Member State and facilitates the carrying out of the relevant activity by reportable sellers or the relevant activity involving the rental of immovable property located in the Slovak Republic and is not a qualified platform operator of a qualified non-Member State;
- f) qualified non-Member State platform operator means a platform operator for which all relevant activities that it facilitates are also qualified relevant activities and that is a tax resident of a qualified non-Member State or, where such platform operator does not have a residence for tax purposes in a qualified non-Member State, it fulfils any of the following conditions:
  1. it is incorporated under the laws of a qualified non-Member State; or

2. its place of management, including effective management, is in a qualified non-Member State;
- g) qualified non-Member State means a state outside the European Union that has in effect a qualifying competent authority agreement with the competent authorities of all Member States which are identified as reportable jurisdictions in a list published by the non-Member State;
  - h) qualifying competent authority agreement means an agreement between the competent authority of the Slovak Republic and a non-Member State that requires the automatic exchange of information equivalent to that specified in Article 22i (1) and confirmed by the European Commission;
  - i) relevant activity means an activity carried out for consideration, except an activity that the seller carries out as an employee of a platform operator or an entity related to a platform operator, and being any of the following:
    - 1. the rental of immovable property, including both residential and commercial property, as well as rental of any other immovable property and parking spaces;
    - 2. personal services;
    - 3. sale of goods;
    - 4. rental of any mode of transport;
  - j) qualified relevant activity means a relevant activity covered by the automatic exchange pursuant to a qualifying competent authority agreement;
  - k) consideration means compensation in any form, net of any fees, commissions or taxes withheld or charged by the reporting platform operator, that is paid or credited to a seller in connection with the relevant activity, the amount of which is known or reasonably knowable by the platform operator.
  - l) personal service means a service involving time- or task-based work performed by one or more natural persons, acting either independently or on behalf of an Entity, and which is carried out at the request of a user either online or in person after having been facilitated via a platform.
  - m) seller means a platform user, either a natural person or an entity, that is registered on the platform at any moment during the reportable period and carries out a relevant activity;
  - n) active seller means any seller that either provides a relevant activity during the reportable period, or is paid or credited consideration in connection with a relevant activity during the reportable period;
  - o) reportable seller means any active seller, other than an excluded seller, that is a tax resident of a Member State, including the Slovak Republic, or that rented out immovable property located in a Member State, including the Slovak Republic;
  - p) excluded seller means a seller
    - 1. that is a government entity;
    - 2. that is an entity the stock of which is regularly traded on an established securities market or a related entity of an entity the stock of which is regularly traded on an established securities market;
    - 3. that is an entity for which the platform operator facilitated more than 2 000 relevant activities by means of the rental of immovable property in respect of a property listing during the reportable period; or
    - 4. for which the platform operator facilitated less than 30 relevant activities by means of the sale of goods and for which the total amount of consideration paid or credited did not exceed EUR 2 000 during the reportable period;
  - r) related entity of another entity means an entity being in a relationship with another entity where one entity controls the other entity, or the two entities are under common control;



control includes direct or indirect ownership of more than 50% of the vote and value in an Entity. In indirect participation, the fulfilment of the requirement for the holding of more than 50% of the right of ownership in the capital of the other Entity shall be determined by multiplying the rates of holding through the successive tiers; a person holding more than 50% of the voting rights shall be deemed to hold 100%;

- s) government entity means
  1. the Government of the Slovak Republic, including central government bodies, local government bodies, territorial self-government bodies, or a legal entity in which the state or a territorial self-government body has a 100% holding, or another legal person or organisation founded or established by any of the above;
  2. the government of a Member State or a non-Member State, any territorial or administrative unit of a Member State or a non-Member State, or any agency or organisation in which the Member State or non-Member State, or a territorial or administrative unit, agency or organisation has a 100% holding;
- t) Taxpayer Identification Number means a Taxpayer Identification Number issued by a Member State, or a functional equivalent in the absence of a Taxpayer Identification Number.
- u) VAT Identification Number means the unique number that identifies a taxable person or a non-taxable legal entity that is registered for value added tax purposes.
- v) primary address means the address that is the primary residence of a seller who is a natural person, as well as the address that is the registered office of a seller that is an entity.
- w) reportable period means the calendar year in respect of which reporting is being completed pursuant to Article 22i;
- x) property listing means a set of immovable property units or their parts located at the same street address, owned by the same owner and offered for rent on a platform by the same seller.
- y) financial Account Identifier means the unique identifying number or reference available to the platform operator of the bank account or other similar payment services account to which the consideration is paid or credited.
- z) goods means any tangible property.

## **Article 22i**

### **Requirements for reporting information reportable by platform operators**

(1) The reporting platform operator shall report to the competent authority of the Slovak Republic the following information:

- a) the name, registered office address, Taxpayer Identification Number and, where relevant, individual identification number allocated pursuant to Article 22j (6) of the reporting platform operator, as well as the business name (s) of the platform (s) in respect of which the reporting platform operator is reporting;
- b) with respect to each reportable seller that carried out a relevant activity, other than immovable property rental:
  1. the information items required to be collected pursuant to Article 22k Sections (2) to (5);
  2. the Financial Account Identifier, insofar as it is available to the reporting platform operator and the competent authority of the Member State where the reportable seller is resident within the meaning of Article 22k (6) has not published that it does not intend to use the Financial Account Identifier for this purpose

3. where different from the name of the reportable seller, the name of the holder of the financial account to which the consideration is paid or credited, to the extent available to the reporting platform operator, as well as any other financial identification information available to the reporting platform operator with respect to that financial account holder;
  4. each Member State in which the reportable seller is resident pursuant to Article 22k (6);
  5. the total Consideration paid or credited during each quarter of the reportable period and the number of relevant activities in respect of which it was paid or credited;
  6. any fees, commissions or taxes withheld or charged by the reporting platform operator during each quarter of the reportable period;
- c) with respect to each reportable seller that carried out a relevant activity involving immovable property rental:
1. the information items required to be collected pursuant to points four and six in Subsection (b);
  2. the address of each property listing item, determined on the basis of the procedures set out in Article 22k (8) and the respective land registration number, or its equivalent under the national law of the Member State where it is located, where available;
  3. the total Consideration paid or credited during each quarter of the reportable period and the number of relevant activities provided in respect of each property listing item;
  4. where available, the number of days each property listing item was rented during the reportable period and the type of each property listing item.

(2) A reporting platform operator referred to in point one in Article 22h (e) shall provide the information set out in Section 1 for the reportable period concerned to the competent authority of the Slovak Republic no later than 31 January of the year following the calendar year in which the seller was identified as a reportable seller. The Financial Directorate shall publish the electronic report form on its website.

(3) A reporting platform operator shall not be required to submit a report pursuant to Section 2 if it electronically submits to the competent authority of the Slovak Republic a statement confirming that the information pursuant to Section 1 has already been reported by another reporting platform operator. The Financial Directorate shall publish the electronic declaration form on its website.

(4) Where the reporting platform operator meets any of the conditions under point one in Article 22h (e) in more than one Member State, it shall elect one of those Member States in which it shall fulfil the reporting requirements. The reporting platform operator shall be obliged to notify the competent authority of the Slovak Republic pursuant to Article 22j (1) and also to the competent authorities of the other Member States concerned of its election. If the reporting platform operator elects the Slovak Republic, the steps provided in Sections 2 and 3 shall apply.

(5) A reporting platform operator referred to in point two in Article 22h (e) that is registered in the Slovak Republic under Article 22j (6) shall provide the information set out in Section 1 for the reportable period concerned to the competent authority of the Slovak Republic no later than 31 January of the year following the calendar year in which the seller was identified as a reportable seller. The Financial Directorate shall publish the electronic report form on its website.

(6) A reporting platform operator referred to in point two in Article 22h (e) shall not be required to provide the information set out in Section 1 with respect to qualified relevant activities that

are covered by a qualifying competent authority agreement which already provides for the automatic exchange of equivalent information with a Member State on reportable sellers that are tax residents of that Member State.

(7) A Reporting Platform operator shall also provide the information set out in Sections 1 (b) and 1 (c) to the reportable seller to which it relates no later than 31 January of the year following the calendar year in which the seller is identified as a reportable seller.

(8) The information with respect to the consideration paid or credited shall be reported in the currency in which it was paid or credited. In case the consideration was paid or credited in a form other than referred to in the first sentence, it shall be reported in euros and the respective amount shall be converted or valued in a manner that is consistently determined by the reporting platform operator.

(9) The information about the consideration and other amounts shall be reported in respect of the quarter of the reportable period in which the consideration was paid or credited.

### **Article 22j** **Notification by and registration of a reporting platform operator**

(1) A reporting platform operator referred to in Article 22i (4) shall be obliged to electronically notify the competent authority of the Slovak Republic of the Member State it has elected for the fulfilment of the requirements for reporting the information set out in Article 22i, no later than 15 days after the date on which it became a reporting platform operator referred to in point one in Article 22h (e). In case of any change to the information stated in the notification, the reporting platform operator shall be obliged to notify those changes to the competent authority of the Slovak Republic by electronic means within 15 days from the date they occurred. The Financial Directorate shall publish the electronic report form on its website.

(2) Immediately after starting to carry out the activities as a platform operator, a reporting platform operator referred to in point two in Article 22h (e) that decided to register in the Slovak Republic shall be obliged to apply for registration by electronic means to Bratislava Tax Office as the tax administrator. The Financial Directorate shall publish the registration application form on its website.

(3) A reporting platform operator referred to in point two in Article 22h (e) shall provide the following information in the registration application pursuant to Section 2:

- a) registered name or business name;
- b) postal address;
- c) electronic addresses, including websites;
- d) all allocated tax identification numbers;
- e) a statement containing information on the identification of the reporting platform operator that applies special schemes for the purposes of the value added tax;<sup>23a)</sup>
- f) the Member States in which in which the reportable seller is resident pursuant to Article 22k (6);

(4) In case of any changes to the information provided during the registration under Sections 2 and 3, including changes that result in the revocation of registration, the reporting platform operator referred to in point two to in Article 22h (e) shall notify the changes by electronic

means to Bratislava Tax Office as the tax administrator within 15 days from the date they occurred.

(5) Bratislava Tax Office as the tax administrator shall deliver documents to the reporting platform operator referred to in point two to in Article 22h (e) that applied for registration under Section 2 in writing to the electronic address provided in the registration application under Section 3. The deemed date of delivery shall be the date the data message was sent to that electronic address.

(6) Bratislava Tax Office as the tax administrator shall register a reporting platform operator referred to in point two in Article 22h (e) within 15 days from the date of submission of the registration application or from the date of elimination of the deficiencies of the submission, if it meets the conditions for registration according to Sections 2 and 3. Bratislava Tax Office as the tax administrator shall allocate to the reporting platform operator referred to in point two in Article 22h (e) an individual identification number.

(7) The competent authority of the Slovak Republic shall electronically notify the individual identification number to the competent authorities of the Member States through the register of the European Commission.

(8) The competent authority of the Slovak Republic shall request the European Commission to delete a reporting platform operator referred to in point two in Article 22h (e) with an individual identification number allocated in the Slovak Republic from the register if

- a) the reporting platform operator referred to in point two in Article 22h (e) has notified Bratislava Tax Office as the tax administrator that it no longer carries out any activities as a platform operator;
- b) it can reasonably be assumed that the reporting platform operator referred to in point two in Article 22h (e) has ended its activity despite the fact that the notification referred to in Subsection (a) has not been delivered;
- c) the reporting platform operator referred to in point two in Article 22h (e) has ceased to meet the conditions set out in point two in Article 22h (e); or
- d) Bratislava Tax Office as the tax administrator has cancelled the registration under Article 22m (3).

(9) Where Bratislava Tax Office as the tax administrator has revoked the registration of a reporting platform operator referred to in point two in Article 22h (e) under Article 22m (3), this tax administrator shall allow re-registration if the reporting platform operator referred to in point two in Article 22h (e) submits to this tax administrator by electronic means a declaration of the adoption of measures necessary to correct the deficiencies that caused the cancellation of registration, including a detailed description of the measures taken, and pays the fine imposed under Article 22n.

(10) A reporting platform operator referred to in point two in Article 22h (e) shall be obliged to report the facts set out in Article 22i (5) and Article 22j (2) to (4) and (9) to Bratislava Tax Office as the tax administrator by electronic means, whereas the method of delivery of documents set out in the special law <sup>23b)</sup> shall not apply to such reporting.

**Article 22k**  
**Due diligence procedures for the purposes of automatic exchange of information reported by platform operators**

(1) A reporting platform operator shall be obliged to carry out due diligence procedures for the purposes of automatic information exchange and to fulfil the requirements for reporting information set out in Article 22i.

(2) A reporting platform operator shall collect the following information for each seller that is a natural person and is not an excluded seller:

- a) name and surname;
- b) primary address;
- c) all tax identification numbers allocated to the seller, including all Member States that have allocated the tax identification numbers; or, where there is no tax identification number, the seller's place of birth;
- d) the seller's VAT Identification Number, if available;
- e) date of birth.

(3) A reporting platform operator shall collect the following information for each seller that is an entity and is not an excluded seller:

- a) registered name or business name;
- b) primary address;
- c) all tax identification numbers allocated to the seller, including all Member States that have allocated the tax identification numbers;
- d) the seller's VAT Identification Number, if available;
- e) business identification number or registration number;
- f) information with respect to the existence of any permanent establishment through which relevant activities are carried out, where available, indicating each respective Member State where such permanent establishment is located.

(4) Where it is possible to use direct confirmation of the identity and residence of the seller through an identification service made available by a Member State or the European Union, the reporting platform operator shall not be required to obtain the information set out in Sections 2 Subsections (b) to (e) and according to Section 3 Subsections (b) to (f).

(5) A reporting platform operator shall not be required to obtain information set out in Section 2 (c), Section 3 (c) and Section 3 (e) if

- a) the Member State of the seller's tax residence does not allocate tax identification numbers, business identification numbers or registration numbers; or
- b) the Member State of the seller's tax residence does not require the collection of the tax identification number allocated to the seller.

(6) For the purposes of automatic exchange of information reported by platform operators, the reporting platform operator shall determine the seller's tax residence according to the primary address, unless Section 7 states otherwise. If the Member State in which the seller has a primary address differs from the Member State whose competent authority allocated the tax identification number to the seller, the seller shall also be a tax resident of the Member State in which the tax identification number was allocated. If the seller has provided information about the existence of a permanent establishment under Section 3 (f), the seller shall also be a tax resident of the relevant Member State in which the permanent establishment is located.

(7) A reporting platform operator shall consider a seller to be a tax resident of each Member State confirmed by an electronic identification service made available by a Member State or the European Union pursuant to Section 4.

(8) Where the seller is engaged in a relevant activity involving the rental of immovable property, the reporting platform operator shall collect the address of each property listing item and, where issued, the respective land registration number or its equivalent under the national law of the Member State where it is located, if available. Where the reporting platform operator facilitated more than 2 000 relevant activities by means of the rental of property listing items for the same seller that is an entity, the reporting platform operator shall collect supporting documents, data or information documenting that that the property listing item is owned by the same owner.

(9) In determining whether a seller that is an entity is an excluded seller pursuant to point one and point two in Article 22h (p), a reporting platform operator may rely on publicly available information, or confirmation from the seller that is an entity.

(10) In determining whether a seller is an excluded seller pursuant to point three and point four in Article 22h (p), a reporting platform operator may rely on its available records.

(11) A reporting platform operator shall determine whether the information collected pursuant to Section 2, Section 3 Subsections (a) to (e) and Sections 8 to 10 is reliable using all information and documents available to the reporting platform operator in its records, as well as any electronic interface made available by a Member State or the European Union free of charge to ascertain the validity of the tax identification number and/or VAT Identification Number.

(12) For the completion of the due diligence procedures pursuant to Section 15, a reporting platform operator may determine whether the information collected pursuant to Section 2, Section 3 Subsections (a) to (e) and Sections 8 to 10 is reliable using information and documents available to the reporting platform operator in its electronically searchable records.

(13) Where the reporting platform operator reasonably believes that any of the information items referred to in Sections 2 to 5 or Section 8 may be inaccurate by virtue of information provided by the competent authority of a Member State in a request concerning a specific seller, it shall request the seller to correct the information items that were found to be incorrect and to provide supporting documents, data or information.

(14) A reporting platform operator shall complete the due diligence procedures set out in Sections 1 to 13 by 31 December of the reportable period.

(15) For sellers that were already registered on the platform as of 1 January 2023 or as of the date on which an entity becomes a reporting platform operator, the reporting platform operator shall be obliged to complete the due diligence procedures set out in Sections 1 to 13 by 31 December of the second reportable period.

(16) A reporting platform operator may rely on the due diligence procedures conducted in respect of previous reportable periods if

- a) the information about the seller according to Sections 2 and 3 has been obtained and verified or confirmed within the last 36 months; and

- b) the reporting platform operator has no reason to believe that the information obtained under Sections 2 to 5 and 8 to 10 is unreliable or incorrect.

(17) A reporting platform operator may elect to complete the due diligence procedures pursuant to Sections 1 to 16 in respect of active sellers only.

(18) A reporting platform operator may rely on a third party service provider to fulfil the due diligence obligations. Compliance with the due diligence procedures shall remain the responsibility of the reporting platform operator.

(19) Where the platform operator fulfils the due diligence obligations for a reporting platform operator with respect to the same platform pursuant to Section 18, such platform operator shall carry out the due diligence procedures pursuant to the rules laid down in Sections 1 to 18. Compliance with the due diligence procedures shall remain the responsibility of the reporting platform operator.

**Article 22l**  
**Scope and conditions of automatic exchange of information**  
**reported by platform operators**

(1) The competent authority of the Slovak Republic shall, by means of automatic exchange, and within the time limit laid down in Section 5, communicate to the competent authority of the Member State in which the reportable seller is resident pursuant to Article 22k (6) and where the reportable seller provides immovable property rental services, and the competent authority of the Member State in which the immovable property is located, the following information set out in Sections 2 and 3.

(2) Information referred to in Section 1 shall include the

- a) name, registered office address and Taxpayer Identification Number and individual identification number allocated pursuant to Article 22j (6) of the reporting platform operator, as well as the business name of the platform in respect of which the reporting platform operator is reporting;
- b) name and surname of the reportable seller that is a natural person, and the registered name or business name of the reportable seller that it is an entity;
- c) primary address of the reportable seller;
- d) tax identification numbers of the reportable seller, all Member States that have allocated the tax identification numbers; or, where there is no tax identification number, the place of birth of the seller if it is a natural person;
- e) business identification number or registration number of the reportable seller, if it is an entity;
- f) VAT Identification Number of the reportable seller, if available;
- g) date of birth of the reportable seller, if it is a natural person;
- h) Financial Account Identifier of the account to which the consideration is paid or credited, insofar as it is available to the reporting platform operator and the competent authority of the Member State where the reportable seller is resident within the meaning of Article 22k (6) has not informed the competent authorities of all other Member States that it does not intend to use the Financial Account Identifier for this purpose;
- i) where different from the name of the reportable seller, name of the holder of the financial account to which the consideration is paid or credited, to the extent available to the

- reporting platform operator, as well as any other financial identification information available to the reporting platform operator with respect to that financial account holder;
- j) list of all Member States in which the reportable seller is a tax resident under Article 22k (6);
  - k) total consideration paid or credited during each quarter of the reportable period and the number of relevant activities in respect of which it was paid or credited; and
  - l) any fees, commissions or taxes withheld or charged by the reporting platform operator during each quarter of the reportable period;
- (3) Where the reportable seller provides immovable property rental services, the competent authority of the Slovak Republic shall communicate the following information in addition to the information set out in Section 2:
- a) the address of each property listing item, determined on the basis of the procedures set out in Article 22k (8) and the respective land registration number, or its equivalent under the national law of the Member State where it is located, where available;
  - b) the total consideration paid and credited during each quarter of the reportable period and the number of relevant activities provided in respect of each property listing item;
  - c) where available, the number of days each property listing item was rented during the reportable period and the type of each property listing item.
- (4) If the competent authority of the Slovak Republic finds out that the information reported under Sections 2 and 3 is incomplete or inaccurate, it shall, through the tax administrator, invite the reporting platform operator to correct or amend the information, provided that the provisions of the special law<sup>1)</sup> shall apply *mutatis mutandis*.
- (5) The competent authority of the Slovak Republic to which the information set out in Sections 2 and 3 was reported shall communicate this information to the competent authorities of the Member States referred to in Section 1 within two months from the end of the reportable period to which the requirements for reporting information regarding the reporting platform operator relates.

### **Article 22m**

#### **Provisions for the effective implementation of automatic exchange of information reported by the platform operators**

- (1) A seller shall be obliged to cooperate with the reporting platform operator in collecting information pursuant to Article 22k. Where the seller does not provide the information required under Article 22k after two reminders following the initial request by the reporting platform operator, but not prior to the expiration of 60 days, the reporting platform operator shall close the account of the seller and prevent the seller from re-registering on the platform, or withhold the payment of the consideration to the seller for as long as the seller does not provide the information requested.
- (2) The reporting platform operator shall be obliged to report the information set out in Articles 22i and 22k to the competent authority of the Slovak Republic by electronic means within the time limit laid down in Article 22i and in such manner and in such format as the Financial Directorate publishes on its website.
- (3) Where the reporting platform operator referred to in point two in Article 22h (e) does not fulfil the reporting obligation under Article 22i (5) after two written reminders from Bratislava



Tax Office as the tax administrator, this tax administrator shall revoke the registration of that platform operator. The registration shall be revoked no later than 90 days after the date of receipt of the first reminder, but not earlier than 30 days after the receipt of the second reminder. The revocation of registration shall not affect the imposition of a fine under Article 22n.

(4) A reporting platform operator shall keep records of the fulfilment of obligations under Articles 22i and 22k and retain the records for a period of at least five years, but no longer than ten years after the end of the reportable period to which they relate.

(5) Compliance with the obligations laid down in Articles 22i to 22k shall be supervised by the Financial Directorate or the tax office in accordance with the procedures laid down in the special law.<sup>1)</sup>

(6) The information collected under Article 22i (1) on sellers that are tax residents of the Slovak Republic shall be used for tax administration purposes in accordance with the special law.<sup>1)</sup>

(7) An excluded platform operator shall be obliged to demonstrate to the competent authority of the Slovak Republic by means of an electronic declaration submitted no later than 15 January of the year following the end of the reportable period that the platform is not used by any reportable sellers. The Financial Directorate shall publish the declaration form on its website. The competent authority of the Slovak Republic shall disregard a declaration submitted after this date and the platform operator shall be deemed a reporting platform operator for the relevant reportable period for which the declaration was supposed to be submitted.

(8) Where the platform operator is deemed to be an excluded platform operator, the competent authority of the Slovak Republic shall notify the competent authorities of all other Member States accordingly, including any subsequent changes, insofar as the excluded platform operator has provided the demonstration under Section 7 in the Slovak Republic.

(9) The competent authority of the Slovak Republic shall immediately inform the European Commission of each reporting platform operator referred to in point two in Article 22h (e) that is not registered in the territory of the Slovak Republic pursuant to Article 22j (2), nor in another Member State.

(10) If a reporting platform operator referred to in point two in Article 22h (e) does not fulfil a reporting obligation in the territory of the European Union, the competent authority of the Slovak Republic shall agree with the competent authorities of the Member States on joint coordination in ensuring compliance with the registration obligation of the reporting platform operator referred to in point two in Article 22h (e).

## **Article 22n** **Penalties**

(1) Bratislava Tax Office as the tax administrator shall impose on a reporting platform operator a fine for non-compliance

- a) with the reporting obligation under Article 22j (1) in an amount of up to EUR 3,000 even repeatedly;
- b) registration obligation under Article 22j (2) in an amount of up to EUR 5,000 even repeatedly;

- c) obligation to report information to the competent authority of the Slovak Republic under Article 22i and the due diligence procedures laid down in Article 22k in an amount of up to EUR 10,000 even repeatedly.

(2) The special law<sup>1)</sup> shall apply to the imposition of fines.

#### **Article 22o**

(1) The Ministry may submit a reasoned request to the European Commission for an assessment of the equivalence of information that is automatically exchanged under an agreement between the competent authority of the Slovak Republic and a non-Member State and the information reportable under Article 22i (1).

(2) The Ministry shall cooperate with the European Commission in assessing the equivalence of information.

(3) The Ministry shall issue a list of qualified non-Member States for the purposes of Article 22h (g) and publish the list on its website.

#### **Article 22p**

(1) A reporting platform operator shall also be obliged to fulfil the obligations laid down in Article 22i, Article 22k and Article 22m in respect of reportable sellers that are tax residents of a qualified non-Member State based on a qualifying competent authority agreement.

(2) For the purposes of automatic exchange of information based on a qualifying competent authority agreement, as referred to in Section 1, the reporting platform operator shall consider a seller to be a tax resident of the qualified non-Member State in which the seller has its primary address.

(3) The competent authority of the Slovak Republic shall communicate the information set out in Article 22l (2) in respect of relevant activities referred to in points two to four in Article 22h (i) to the competent authority of the qualified non-Member State of which the reportable seller is a tax resident, as referred to in Section 2, through the automatic exchange of information within the period laid down in Article 22l (5).

(4) The competent authority of the Slovak Republic shall communicate the information set out in Article 22l Sections 2 and 3 in respect of relevant activities referred to in point one in Article 22h (i) through the automatic exchange of information within the period laid down in Article 22l (5) to the competent authority of the qualified non-Member State in which

- a) the reportable seller has tax residence pursuant to Section 2;
- b) the seller provides immovable property rental services;
- c) the property is located.

(5) For the purposes of the transfer of personal data to a qualified non-Member State, the rules provided in the special law<sup>23c)</sup> shall apply to the obligations laid down in Sections 1 and 4.”.

Footnotes 23a to 23c shall read as follows:

<sup>23a)</sup> Articles 68a and 68b of the Act No 222/2004 on value added tax, as amended.

<sup>23b)</sup> Article 13 (5) and (6) of the Act No 563/2009.

<sup>23c)</sup> Chapter V of the Regulation (EU) No 2016/679.”.

**26.** A new Article 24d shall be inserted after Article 24c, including a heading, reading as follows:

**“Article 24d  
Transitional provisions concerning the legislation effective as of 01 January 2023**

(1) The competent authority of the Slovak Republic shall inform the European Commission of at least two types of information listed in Article 7 (1), as in effect from 1 January 2023, which it shall provide to the competent authorities of the Member States with respect to the tax periods of 2023 and 2024.

(2) The competent authority of the Slovak Republic shall notify the European Commission by the end of 2023 of at least four types of information listed in Article 7 (1), as in effect from 1 January 2023, which it shall provide to the competent authorities of the Member States with respect to tax periods starting after 31 December 2024.

(3) The provision of Article 7 (4), as in effect from 1 January 2023, shall be used for the first time for the tax period starting on or after 1 January 2024.

(4) The provision of Article 221 (5) shall be applied for the first time with respect to the reportable period starting on 1 January 2023.”.

**27.** In Annex 2, a new point seven shall be added, reading as follows:

“7. Council Directive (EU) 2021/514 of 22 March 2021 amending Directive 2011/16/EC on administrative cooperation in the field of taxation (OJ L 104. 25.3.2021).”.

**Article II**

**Act No. 563/2009 Coll. on tax administration (Tax Procedure Code) and on amendments to certain laws, as amended by Act No. 331/2011 Coll., Act No. 332/2011 Coll., Act No. 384/2011 Coll., Act No. 546/2011 Coll., Act No. 69/2012 Coll., Act No. 91/2012 Coll., Act No. 235/2012 Coll., Act No. 246/2012 Coll., Act No. 440/2012 Coll., Act No. 218/2013 Coll., Act No. 435/2013 Coll., Act No. 213/2014 Coll., Act No. 218/2014 Coll., Act No. 333/2014 Coll., Act No. 361/2014 Coll., Act No. 130/2015 Coll., Act No. 176/2015, Act No. 252/2015 Coll., Act No. 269/2015 Coll., Act No. 393/2015 Coll., Act No. 447/2015 Coll., Act No. 125/2016 Coll., Act No. 298/2016 Coll., Act No. 339/2016 Coll., Act No. 267/2017 Coll., Act No. 344/2017 Coll., Act No. 177/2018 Coll., Act No. 213/2018 Coll., Act No. 368/2018 Coll., Act No. 35/2019 Coll., Act No. 221/2019 Coll., Act No. 369/2019 Coll., Act No. 390/2019 Coll., Act No. 46/2020 Coll., Act No. 198/2020 Coll., Act No. 296/2020 Coll., Act No. 312/2020 Coll., Act No. 416/2020 Coll., Act No. 421/2020 Coll., Act No. 45/2021 Coll., Act No. 395/2021 Coll., Act No. 408/2021 Coll. and Act No. 39/2022 Coll. shall be amended as follows:**

**1.** In Article 68a (1), the following sentence shall be inserted at the end of the Article:

“The tax administrator may also issue the assessment order after delivery of the final joint audit report pursuant to special law<sup>43aa)</sup> to the taxable entity, unless a tax audit or tax determination using aids or assessment proceedings is or are taking place.”.

Footnote 43aa shall read as follows:

<sup>43aa</sup>) Article 12a of the Act No. 442/2012 Coll., as amended by the Act No. 250/2022 Coll.

**2.** In the Annex, a new point five shall be added, reading as follows:

“5. Council Directive (EU) 2021/514 of 22 March 2021 amending Directive 2011/16/EC on administrative cooperation in the field of taxation (OJ L 104. 25.3.2021).”.

### **Article III**

**The Act No. 359/2015 Coll. on the automatic exchange of financial account information in the field of taxation and on amendments to certain laws, as amended by the Act No. 300/2016 Coll., Act No. 305/2019 Coll. and Act No. 416/2020 Coll., shall be amended as follows:**

**1.** Footnote 13 shall read as follows:

“<sup>13</sup>) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016), as amended.”.

**2.** In the Annex, a new point three shall be added, reading as follows:

“3. Council Directive (EU) 2021/514 of 22 March 2021 amending Directive 2011/16/EC on administrative cooperation in the field of taxation (OJ L 104. 25.3.2021).”.

### **Article IV**

This Act shall come into effect on 01 January 2023, except Article I Section 16 and Article II, which shall come into effect on 01 January 2024.