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THE SPEAKER
OF THE NATIONAL COUNCIL OF THE SLOVAK
REPUBLIC
promulgates

full wording of the Act No. 466/2009 Coll. on International Assistance for the Recovery of Certain Financial Claims and on amendments and supplements to certain laws, as results from amendments and supplements of the Act No. 531/2011 Coll.

ACT

on International Assistance for the Recovery of Certain Financial Claims and on amendments and supplements to certain laws

The National Council of the Slovak Republic has resolved upon the following Act:

General provisions

Article 1

This Act lays down the procedure and conditions under which international assistance for the recovery of certain financial claims (hereinafter referred to as 'claim') is provided, requested and received

Article 2

For the purposes of this Act,

- a) 'international assistance for the recovery of claim' shall be understood as the exchange of information necessary for the recovery of claim, delivery of written documents related to recovery of claim, recovery of claim, securing of claim or other actions related to recovery of claim on reciprocal basis between the competent authority of the Slovak Republic, and
1. the competent authority of a Member State of the European Union (hereinafter referred to as the 'Member State') in compliance with special regulations¹⁾ or
 2. the competent authority of a contracting state on the basis of an international treaty ratified and declared in a manner as stipulated by the law (hereinafter referred to as an 'international treaty'),
- b) 'competent authority of the Member State' shall be understood as an authority which is competent, pursuant to the Member State's legislation, to provide, request or receive international assistance for the recovery of claim in compliance with a special regulation¹⁾

- c) 'competent authority of the Slovak Republic', in the case of claims pursuant to the
1. Article 3 (a) points (1) and (2), and (b), shall be understood as the Ministry of Finance of the Slovak Republic (hereinafter referred to as the 'Ministry of Finance') or other state administration authority for taxes, fees and customs designated by the Ministry²⁾;
 2. Article 3 (a) point (3) through (5), shall be understood as the Ministry of Agriculture and Rural Development of the Slovak Republic (hereinafter referred to as the 'Ministry of Agriculture and Rural Development') or an authority designated by it⁴⁾;
- d) 'competent authority of a contracting state' shall be understood as an authority which is competent, in compliance with an international treaty, to provide, request or receive international assistance for the recovery of claim;
- e) 'recovery authority' shall be understood as a tax office, customs office, Ministry of Agriculture and Rural Development or an authority designated by it⁴⁾;
- f) import duty and payment with equal effect as the customs' shall be understood as a duty to be paid upon import of goods⁵⁾ and payment to be paid upon import of goods⁵⁾ introduced in compliance with the Common Agriculture Policy or in compliance with special measures applied to certain goods⁵⁾ which are a result of agricultural products processing;
- g) export duty and payment with equal effect as customs' shall be understood as a duty to be paid upon export of goods⁵⁾ and payment to be paid upon export of goods⁵⁾ introduced in compliance with the Common Agriculture Policy or in compliance with special measures applied to certain goods⁵⁾ which are a result of agricultural products processing;
- h) 'Member State's instrument permitting enforcement' shall be understood as an instrument issued pursuant to a legal regulation

¹⁾ Commission Implementing Regulation (EU) No. 1189/2011 of 18 November 2011 laying down detailed rules in relation to certain provisions of Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (Official Journal of the European Union, L 302, 18 November 2011).

²⁾ Act No. 333/2011 Coll. on State Administration Authorities for taxes, fees and customs, as amended.

³⁾ Act No. 543/2007 Coll. on Competencies of State Administration Authorities in the provision of support to agriculture and the development of rural areas, as amended.

⁴⁾ Article 2 (f) of Act No. 199/2004 Coll., the Customs Act and on amendments and supplements to certain Acts as amended by Act No. 672/2006 Coll.

of the Member State on the basis of which a claim is being recovered in this Member State;

- i) 'Member State's uniform instrument permitting enforcement' shall be understood as an instrument made on the basis of the instrument permitting enforcement stated in (h) on the basis of which a claim is to be recovered.

Article 3

International assistance for the recovery of claim in relation to

a) Member States shall be applied to claims related to

1. all taxes, duties of any kind, import duty or export duty collected by the Member State, its territorial unit or its administrative unit including local authorities, or those collected on behalf of the Member State or on behalf of the European Union, except for obligatory social security levies^{5a}) and fees of a contractual nature;
2. interest, penalty interest, compensatory interest, interest on delayed payment, fine, penalty or costs related to claims on taxes, fees and duties specified in the point (1), except for criminal sanctions imposed on the basis of criminal prosecution and other sanctions of a criminal nature and sanctions pursuant to special regulations^{6a});
3. compensations, interventions and other measures forming a part of the system of total or partial funding of the European Agricultural Guarantee Fund or the European Fund for Rural Development, including any sums received in relation to these activities^{6a});
4. levies and other fees laid down in compliance with common sugar market organisation;
5. interest, fine, penalty and costs related to claims pursuant to point (3) and (4) except for criminal sanctions imposed on the basis of criminal prosecution and other sanctions of a criminal nature and sanctions pursuant to special regulations⁶);

b) Member States shall be applied to claims related to taxes, duties or other payments stipulated in international treaty.

Scope of powers of the competent authority
of the Slovak Republic

Article 4

(1) The Ministry of Finance may designate other state administration authority for taxes, fees and customs to provide, request or receive international assistance for the recovery of claim pursuant to the Article 3 (a) point (1) and (2), and the Article 3 (b).

(2) When providing, requesting or receiving international

assistance for the recovery of claim, the Ministry of Finance and a other state administration authority for taxes, fees and customs designated by it shall comply with this Act, an international treaty or special regulations⁷), unless stipulated otherwise in the paragraph (3).

(3) When recovering claim, the tax office and the customs office shall comply with special regulations⁷), unless stipulated otherwise in this Act.

(4) Tax administrator, i.e. a municipality, may ask the Financial Directorate of the Slovak Republic (hereinafter referred to as the 'Financial Directorate') to provide international assistance for the recovery of claim; to that end, the tax administrator, i.e. a municipality, is obliged to provide any information and written documents to the Financial Directorate which are necessary for requesting international assistance for the recovery of claim.

(5) The Financial Directorate is authorized to ask the tax administrator, i.e. a municipality, to provide other information necessary for requesting international assistance for the recovery of claim; the tax administrator, i.e. a municipality, is obliged to provide all information in the requested extent without any undue delay.

Article 5

(1) The Ministry of Agriculture and Rural Development may authorize an authority to provide, request or receive international assistance for the recovery of claim pursuant to the Article (3) (a) point (3) through (5).

(2) When providing, requesting or receiving international assistance for the recovery of claim, the Ministry of Agriculture and Rural Development or an authority designated by it shall comply with this Act, unless stipulated otherwise in the paragraph (3).

(3) When recovering claim, the Ministry of Agriculture and Rural Development or an authority designated by it shall comply with special regulations⁹).

Article 5a

If the competent authority of the Slovak Republic is delivered a request pursuant to the Articles 6 through 8 or the Article 10, and it does not have the necessary material competence to handle it, it shall without any undue delay forward it to an authority of the Slovak Republic with the necessary material competence, and it shall notify the competent authority of the Member State which has sent the request.

^{5a)} Act No. 461/2003 Coll. on Social Insurance, as amended.

⁶⁾ E.g. the Criminal Code, the Act of the Slovak National Council 372/1990 Coll. on Offences, as amended.

^{6a)} Article 7 of the Act No. 543/2007 Coll., as amended.

⁷⁾ Article 61 of the Act No. 199/2004 Coll. as amended by the Act No. 518/2005 Coll. Act No. 563/2009 Coll. on Tax Administration (Code of Tax procedure) and on amendments and supplements to certain Acts, as amended.

⁸⁾ Article 2 (4) (i) of the Act No. 431/2002 Coll. on Accounting as amended by the Act No. 561/2004 Coll.

⁹⁾ The Act of the National Council of the Slovak Republic No. 233/1995 Coll. on Court Officers and Distraintment Activities (Distraintment Code) and on amendments and supplements to certain acts, as amended.
Act No. 71/1967 Coll. on Administrative Proceedings (Administrative Procedure Code), as amended.

International assistance for the recovery
of claim in relation to Member States

Article 6

(1) If it receives a request for provision of information, the competent authority of the Slovak Republic shall provide the competent authority of the Member State with any information necessary for the recovery of claim.

(2) The competent authority of the Slovak Republic shall provide the competent authority of a Member State with any information necessary for the recovery of claim, if the request for provision of information contains in particular

- a) the name, surname and address of the person who has failed to settle a claim of the Member State or a claim of a contracting state (hereinafter referred to as 'principal debtor') or of a person responsible for settling the claim of the principal debtor pursuant to a legal regulation of the Member State (hereinafter referred to as 'co-debtor') or of a person holding assets⁸⁾ of the principal debtor or of the co-debtor (hereinafter referred to as a 'third person'), as for natural person, or the business name or the name and address of the registered office of the principal debtor, co-debtor or a third person, as for a legal person, and other data necessary for identification of such person which the competent authority of the Member State has access to;
- b) identification of the claim and its amount.

(3) The competent authority of the Slovak Republic shall reject the request pursuant to the paragraph (1), if

- a) it is not authorized to obtain the requested information to recover a similar claim in the Slovak Republic;
- b) provision of the requested information would lead to a breach of a business secret, breach of confidentiality obligation pursuant to a special regulation¹⁾, it would pose a threat to national safety, lead to unauthorized manipulation with confidential information, or it would be in conflict with public order in any other way.

(4) The competent authority of the Slovak Republic shall notify the competent authority of the Member State of the rejection of the request pursuant to the paragraph (3), and shall state the reasons for having done so.

(5) The competent authority of the Slovak Republic may request any information necessary for the recovery of claim from the competent authority of the Member State; the paragraph (2) shall apply accordingly to this request.

Article 7

(1) On request of the competent authority of the Member State, the competent authority of the Slovak Republic shall ensure that written documents related to the claim or the recovery of claim are delivered, pursuant to special regulations¹³⁾, to the principal debtor, co-debtor or a third person.

(2) The competent authority of the Slovak Republic shall ensure that all written documents related to the claim or

the recovery of claim are delivered, if the request for delivery of documents contains in particular

- a) name, surname and address of the principal debtor, co-debtor or a third person, as for natural person, or business name or name and address of the registered office of the principal debtor, co-debtor or a third person, as for legal person, and other data necessary for identification of such person which the competent authority of the Member State has access to;
- b) type and subject of the document to be delivered;
- c) identification of the claim and its amount.

(3) The following shall be attached to the request pursuant to the paragraph (2)

- a) original copy of the document related to the claim or the recovery of claim or its certified copy;
- b) uniform form for delivery of documents pursuant to a special regulation^{14a)}, containing, but not limited to, the following information:
 1. a) name, surname and address of the principal debtor, co-debtor or a third person, as for natural person, or business name or name and address of the registered office of the principal debtor, co-debtor or a third person, as for legal person, and other data necessary for identification of such person;
 2. purpose of and time limit for the delivery of the document;
 3. description of the attached document pursuant to (a), nature and amount of the claim;
 4. name, address and other contact data of the authority which elaborated the document, and name and address of the authority which can provide further information related to the delivered document or the possibility to apply a legal remedy if it is not the authority which elaborated the document.

(4) The competent authority of the Slovak Republic shall, without any undue delay, inform the competent authority of the Member State on how its request has been handled, in particular it shall announce the date when the documents will be delivered to the addressee and of the form of their delivery.

(5) The competent authority of the Slovak Republic may ask the competent authority of the Member State to deliver any documents related to the claim or recovery of the claim to the principal debtor, co-debtor or a third person, if it cannot deliver the document pursuant to a special regulation⁷⁾ or if such delivery would give rise to inappropriate difficulties; paragraphs (2) and (3) shall apply accordingly to this request.

Article 8

(1) The competent authority of the Slovak Republic shall ensure recovery of any claim of the Member State on the basis of a request of the competent authority of the Member State for its recovery.

(2) The competent authority of the Slovak Republic shall ensure recovery of claim of the Member State, if the request for recovery of claim contains in particular

¹¹⁾ E.g. Act No. 586/2003 Coll. on Advocacy and on amendments and supplements to the Act No. 455/1991 Coll. on Trade Licensing (Trade Licensing Act) as amended, as amended.

¹²⁾ Article 2 (a) of the Act No. 215/2004 Coll. on the Protection of Classified Information and on amendments and supplements to certain laws.

¹³⁾ Articles 24 and 26 of the Act No. 71/1967 Coll. as amended by the Act No. 527/2003 Coll. Article s30 through 35 of the Act No. 563/2009 Coll. as amended by the Act No. 331/2011 Coll.

^{14a)} Article 10 and Annex I of the (EU) Regulation No. 1189/2011.

- a) name, surname and address of the principal debtor, co-debtor or a third person, as for natural person, or business name or name and address of the registered office of the principal debtor, co-debtor or a third person, as for legal person, and other data necessary for identification of such person;
 - b) identification of the Member State's instrument permitting enforcement;
 - c) identification of the claim and its amount, including a penalty interest, compensatory interest, interest on delayed payment, fine, penalty or costs related to the claim, specified in EUR, and, if the currency of the Member State is not EUR, in the relevant Member State's currency;
 - d) date of delivery of the document to the principal debtor, co-debtor or a third person by the competent authority of the Slovak Republic or the competent authority of the Member State;
 - e) the date starting from which a claim may be recovered, and the period in which the right to recover the claim expires or lapses pursuant to regulations in force in the Member State;
 - f) declaration of the relevant Member State's authority that
 - 1. no legal remedy has been applied against the Member State's instrument permitting enforcement;
 - 2. the recovery of claim has been performed, but it does not lead to full settlement of the claim.
- (3) The following documents shall be attached to the request for recovery of claim
- a) Member State's uniform instrument permitting enforcement in the form of a standard form pursuant to a special regulation^{15a)} containing
 - 1. all data necessary for identification of the Member State's instrument permitting enforcement;
 - 2. claim description;
 - 3. period referred to by the claim and periods related to the recovery of claim;
 - 4. amount of the claim and its individual components, including the interest;
 - 5. name, surname and address of the principal debtor, co-debtor or a third person, as for natural person, or business name or name and address of the registered office of the principal debtor, co-debtor or a third person, as for legal person, and other data necessary for identification of such person;
 - 6. name, address and other contact data of the authority responsible for determining the amount of the claim, and name and address of the authority where further information may be obtained related to the claim or the possibility to apply legal remedies or other measures against the claim, if these may not be obtained at the authority responsible for determining the amount of the claim;
 - b) other documents related to the claim.

- (4) The competent authority of the Slovak Republic
 - a) may, on the basis of an instrument permitting enforcement issued in the Slovak Republic, send to the competent authority of the Member State a request for recovery of claim, to which paragraphs (2) and (3) shall apply accordingly, if
 - 1. the debtor holds no assets in the Slovak Republic;
 - 2. the recovery would not lead to a full recovery of claim, or it would give rise to inappropportionate difficulties; or
 - 3. it is informed that the principal debtor holds assets in the requested Member State;
 - b) shall without any undue delay inform the competent authority of the Member State about facts related to the recovery of claim which it has found out after the request for recovery of claim was filed.
- (5) When converting the amount of a claim of the Slovak Republic to a currency of the Member State other than EUR, in the request for recovery of claim pursuant to the paragraph (4), the competent authority of the Slovak Republic shall use a referential exchange rate determined and declared by the European Central Bank¹⁶⁾ on the day when the request for recovery of claim was signed.

Article 8a

When applying the procedure pursuant to the Article 8 (4) (a), the competent authority of the Slovak Republic shall calculate an interest on delayed payment from the outstanding amount of the claim from the day it arose until the day preceding the day when the request was sent, pursuant to the Article 8 (4), to the competent authority of the Member State; provisions of a special regulation^{16a)} shall apply accordingly to the calculation of an interest on delayed payment. The interest on the outstanding amount shall be considered as assessed on the day when the request is sent to the competent authority of the Member State pursuant to the Article 8 (4).

Article 9

- (1) Claim of the Member State shall be recovered equally as claim of the Slovak Republic¹⁷⁾ and its recovery shall have no preference over the recovery of claim of the Slovak Republic.
- (2) If no taxes or duties are collected in the territory of the Slovak Republic, the collection of which the competent Member State has requested, they shall be recovered as tax arrears in personal income tax.
- (3) For the purposes of recovery of claim, a uniform instrument permitting enforcement shall be considered as an instrument permitting enforcement issued pursuant to a special

^{15a)} Article 16 and Annex II of the Regulation (EU) No. 1189/2011.

¹⁶⁾ Article 12, (12.1) of the Protocol on the Statute of the European System of Central Banks and of the European Central Bank (Official Journal of the European Union, C 321E, 29 December 2006).

Article 111 (1) through (3) of the Treaty on establishing the European Community in its current wording (Official Journal of the European Union, C 321E, 29 December 2006).

^{16a)} Article 59 of the Act No. 199/2004 Coll. as amended by the Act No. 466/2009 Coll.

Article 31 of the Act No. 523/2004 on Budgetary Rules of Public Administration and on amendments and supplements to certain laws, as amended.

Article 156 of the Act No. 563/2009 Coll., as amended.

¹⁷⁾ Act No. 71/1967 Coll., as amended.

Act of the National Council of the Slovak Republic No. 233/1995 Coll., as amended.

Article 61 of the Act No. 199/2004 Coll. as amended by the Act No. 518/2005 Coll.

Act No. 563/2009 Coll., as amended.

regulation¹⁸⁾ from the day the request was delivered pursuant to the Article 8, and shall not be subject to recognition pursuant to a special regulation.¹⁹⁾

(4) If the competent authority of the Slovak Republic has been delivered a notification of the competent authority of the Member State, the principal debtor or co-debtor that a legal remedy has been applied against a Member State's uniform instrument permitting enforcement by the principal debtor or co-debtor, the recovery authority shall postpone^{19a)} the recovery of claim in the extent in which the claim has been contested, until a notification of the competent authority of the Member State is received stating that a lawful decision has been made regarding the legal remedy. Upon a reasoned request of the competent authority of the Member State, the recovery authority shall continue recovering the claim on the basis of the Member State's instrument permitting enforcement against which a legal remedy has been applied. If it is discovered later that the recovery of claim on the basis of the Member State's instrument permitting enforcement, against which a legal remedy had been applied, was unlawful, the Article 14 (2) shall be applied.

(5) The competent authority of the Slovak Republic shall deliver all information and documents related to recovery of claim to the recovery authority without any undue delay. The recovery authority shall be entitled to request additional information and documents through the competent authority of the Slovak Republic.

(6) The competent authority of the Slovak Republic shall without any undue delay inform the competent authority of the Member State about any action taken to recover the claim; for this purpose, the recovery authority shall without any undue delay inform the competent authority of the Slovak Republic about any action taken to recover the claim.

(7) The recovery authority may permit the principal debtor or co-debtor to defer the payment of the claim or to settle it in instalments only with an agreement of the competent authority of the Member State. During the deferral period of the payment of the claim, as specified in the Article 3 (a), point (1) and (2), or during its settlement in instalments, the principal debtor or co-debtor shall pay an interest pertaining to the Member State; when permitting deferral of the payment of the claim, as specified in the Article 3 (a), point (1) and (2), or its settlement in instalments, a special regulation shall be applied.²²⁾

(8) The recovery authority shall permit deferral of recovery of claim pursuant to special regulations⁷⁾, if the principal debtor or co-debtor has been granted a deferral of the payment of the claim or its settlement in instalments pursuant to the paragraph (7).

(9) From the delivery date of the request pursuant to the Article 8, the principal debtor or co-debtor shall pay interest on late payment for any delayed settlement of the claim specified in the Article 3 (a) point (1); while assessing interest on late payment for any delayed settlement of claim, special regulations shall apply.²³⁾ The recovery authority shall remit the recovered amount of claim including interest on late payment pursuant to the paragraph (7), to the competent authority of the Member State in EUR.

(10) If the principal debtor or co-debtor has filed a legal remedy against the Member State's instrument permitting enforcement or a Member State's uniform instrument permitting enforcement to the competent authority of the Slovak Republic, the competent authority of the Slovak Republic shall inform the principal debtor or co-debtor on which competent authority of the Member State he/she shall file the legal remedy to.

(11) If the principal debtor or co-debtor has applied a legal remedy against execution performed by the recovery authority, special regulations²⁴⁾ shall be complied with in the decision-making on legal remedy.

(12) If a legal remedy has been applied against a decision issued in the Slovak Republic, on the basis of which the competent authority of the Slovak Republic requested international assistance for the recovery of claim, the competent authority of the Slovak Republic shall without any undue delay inform the competent authority of the Member State about the applied legal remedy and about the extent in which the claim has not been contested by the legal remedy. The competent authority of the Slovak Republic shall without any undue delay inform the competent authority of the Member State about the result of the proceedings regarding the legal remedy. If legal regulations in force in the Member State allow recovery of claim on the basis of a decision against which a legal remedy has been applied, the competent authority of the Slovak Republic may ask the competent authority of the Member State to continue in the recovery of claim on the basis of the decision issued in the Slovak Republic against which a legal remedy has been applied. If it is discovered later that it was unlawful to recover a claim on the basis of a decision against which a legal remedy had been applied, the Article 14 (2) shall be applied.

(13) If the competent authority of the Slovak Republic or the competent authority of the Member State has initiated procedure to reach a mutual agreement^{24a)}, and if a result of such procedure may have an impact on the claim regarding which international assistance for recovery was requested

¹⁸⁾ Act No. 71/1967 Coll., as amended.
Article 61 of the Act No. 199/2004 Coll. as amended by the Act No. 518/2005 Coll.
Act No. 563/2009 Coll., as amended.

¹⁹⁾ Articles 250w through 250y of the Civil Procedure Code.

^{19a)} Article 56 of the Act of the National Council of the Slovak Republic No. 233/1995 Coll., as amended.
Article 95 of the Act No. 563/2009 Coll., as amended by the Act No. 331/2011 Coll.

²⁰⁾ Act of the National Council of the Slovak Republic No. 233/1995 Coll., as amended.

²²⁾ Article 57 of the Act No. 563/2009 Coll. as amended by the Act No. 331/2011 Coll.

²³⁾ Article 59a of the Act No. 199/2004 Coll. as amended by the Act No. 466/2009 Coll.
Article 232 of the Council Regulation (EEC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code (Special edition of the Official Journal of the European Union, Chapter 2/vol. 4, Official Journal of the European Communities, L 302, 19 October 1992) in its current wording.
Article 156 of the Act No. 563/2009 Coll., as amended.

²⁴⁾ Articles 50, 55 through 60 of the Act of the National Council of the Slovak Republic No. 233/1995 Coll., as amended.
Article 91 of the Act No. 563/2009 Coll.

^{24a)} E.g. the Agreement between the Slovak Republic and the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (Notification No. 238/2003 Coll.).

, the recovery of claim shall be postponed^{19a)} until this procedure is finished; this shall not apply if it may be reasonably assumed that a fraud has been committed or the claim shall not be enforceable.

Article 9a

(1) If the competent authority of the Slovak Republic changes or withdraws its request for recovery of claim, it shall without any undue delay notify the competent authority of the Member State thereof, and include the reasons for the change or withdrawal of this request.

(2) If the procedure pursuant to the Article 9 (12) results in a change in the instrument permitting enforcement of the competent authority of the Slovak Republic, the competent authority of the Slovak Republic shall send a changed uniform instrument permitting enforcement to the competent authority of the Member State.

(3) If the competent authority of the Member State notifies the competent authority of the Slovak Republic of a change in the request for recovery of claim, and sends the changed uniform instrument permitting enforcement, the competent authority of the Slovak Republic shall recover the claim on the basis of the changed instrument permitting enforcement, while any measures for recovery of claim, or preliminary measures already adopted by the competent authority of the Slovak Republic on the basis of the uniform instrument permitting enforcement, may still be applied on the basis of the changed uniform instrument permitting enforcement; this shall not apply if the change in the request has been caused by invalidity of the Member State's instrument permitting enforcement or of the uniform instrument permitting enforcement.

Article 10

(1) The recovery authority shall secure the claim on the basis of a request of the competent authority of the Member State. The recovery authority may secure a claim even without a request of the competent authority of the Member State, if there is a reasonably assumed that the claim whose recovery has been postponed pursuant to the Article 9 (4) shall not be enforceable.

(2) When securing the claim of the Member State, regarding claims pursuant to

a) the Article 3 (a) point (1) and (2), and the Article 3 (b), the recovery authority shall establish a lien pursuant to special regulations²⁵⁾,

b) the Article 3 (a) point (3) through (5), the recovery authority shall comply with a special regulation.²⁰⁾

(3) The competent authority of the Slovak Republic may ask the competent authority of the Member State to secure any claim of the Slovak Republic.

(4) Provisions of Articles 8, 9 or 11 shall apply accordingly to the request for securing claim.

Article 11

(1) The competent authority of the Slovak Republic shall reject any claim pursuant to the Article 8 or 10 if it has been proved during the recovery of claim that the recovery of claim could have adverse effects on the principal debtor or co-debtor, who is a natural person,

²⁵⁾ Article 56a of the Act No. 199/2004 Coll. as amended by the Act No. 518/2005 Coll. Articles 81 and 82 of the Act No. 563/2009 Coll.

or on members of his/her family.

(2) The competent authority of the Slovak Republic shall reject any request

a) pursuant to the Article 8, if the total amount of the claim is lower than € 1,500,

b) pursuant to the Articles 6 through 8 or 10, if more than five years elapsed between the due date of the claim, pursuant to the legal regulation of the Member State, and the date when the request of the competent authority of the Member State was delivered to the competent authority of the Slovak Republic.

(3) If a legal remedy was applied in the period pursuant to the paragraph 2 (b) against the Member State's instrument permitting enforcement, or if the competent authority of the Member State permitted deferral of the payment or settlement in instalments, the 5-year period shall start lapsing again from the date starting from which it is not possible to apply a legal remedy anymore, or from the date following after the last day of the due date; in such case the competent authority of the Slovak Republic shall only accept the request, pursuant to the Articles 6 through 8 or 10, if not more than 10 years have elapsed since the initial due date of the claim in the relevant Member State.

(4) The competent authority of the Slovak Republic shall inform the competent authority of the Member State on the reasons for rejection of the request pursuant to paragraphs (1) through (3).

Common provisions regarding international assistance for the recovery of claims
in relation to Member States

Article 12

(1) Legal regulations in force in the Member State in which the claim arose shall apply to the period for recovery of claim. Any actions influencing the periods of limitations shall be considered as performed even when performed by the recovery authority or the competent authority of the Member State.

(2) The competent authority of the Slovak Republic shall inform the competent authority of the Member State on any facts which have an effect on the period for recovery of claim.

Article 13

(1) Request pursuant to the Articles 6 through 8 or 10 and all related written documents shall be submitted in the official language or in one of the official languages of the Member State whose competent authority has been requested to provide international assistance for the recovery of a claim, unless agreed otherwise by the competent authority of the Slovak Republic and the competent authority of the Member State.

(2) The competent authority of the Slovak Republic may deliver any written documents, which it has been asked to deliver by the competent authority of the Member State pursuant to the Article 7, in its state language.

(3) If original copies of written documents or certified copies of written documents related to the claim or its recovery are attached to the request pursuant to the Articles 6 through 8 or 10,

the competent authority of the Slovak Republic may ask the competent authority of the Member State for translation of these documents into the state language or a different language they have agreed upon.

Article 14

(1) Unless stipulated otherwise in paragraphs (2) and (3), any costs incurred in relation to provision of international assistance for the recovery of the claim shall not be reimbursed from the Member State, and any costs incurred by the Member State whose competent authority has been asked for international assistance for the recovery of the claim, shall not be reimbursed.

(2) The Slovak Republic, through the competent authority of the Slovak Republic, shall reimburse any costs to the Member State, whose competent authority has been asked for international assistance for the recovery of the claim, related to unlawful recovery of claim, if caused by the competent authority of the Slovak Republic. The Slovak Republic, through the competent authority of the Slovak Republic, shall be entitled to ask the Member State, through the competent authority of the Member State, for reimbursement of costs related to unlawful recovery of claim, if caused by the competent authority of the Member State.

(3) If the recovery of claim implies difficulties, high costs, or is related to fight against organized crime, the competent authority of the Slovak Republic may agree with the competent authority of the Member State on reimbursement of costs connected to the recovery of such claim.

Article 15

(1) Request pursuant to the Articles 6 through 8 or 10, including all written documents attached thereto, shall be sent to the competent authority of the Member State, or received from the competent authority of the Member State by electronic means through the communication network of the European Community CCN/CSI;²⁷⁾ this shall not apply if the information has been obtained during direct involvement in international assistance pursuant to the Article 16a.

(2) If the paragraph (1) cannot be applied, the competent authority of the Slovak Republic shall send or receive any request and other written documents pursuant to the paragraph (1) by post.

(3) A standard form shall be used for electronic delivery comprising particulars are laid down in a special regulation.²⁸⁾

Article 16

(1) The competent authority of the Slovak Republic may only disclose the information and documents received from the competent authority of the Member State to

- a) the principal debtor, co-debtor or third person specified in the request pursuant to the Articles 6 through 8 or 10;
- b) employees of the competent authority of the Slovak Republic or employees of the recovery authority, only for the purposes related to the recovery of claim;
- c) the court for the purposes of court proceedings in the matter of the recovery of claim, or court officer for the purposes of the recovery of claim.

(2) If the competent authority of the Slovak Republic finds out that the information obtained from the competent authority of the Member State pursuant to this Act may be useful for a third Member State in order to apply measures for the recovery of claim or precautionary measures in relation to claims recovered pursuant to this Act, it may provide this information to the third Member State applying the procedure as stipulated by this Act. The competent authority of the Slovak Republic shall inform the competent authority of the Member State, which provided the information, about its intention to provide such information.

(3) If the competent authority of the Member State notifies the competent authority of the Slovak Republic of its intention to provide a third Member State with the information which it has obtained in international assistance for the recovery of claim from the competent authority of the Slovak Republic, the competent authority of the Slovak Republic may object against provision of such information within 10 days from the day when it was informed about this intention by the competent authority of the Member State.

(4) If the information obtained while providing or requesting international assistance for the recovery of claim contain personal data, a special regulation²⁹⁾ shall apply to its protection.

Article 16a

(1) In order to support international assistance for the recovery of claim, the competent authority of the Slovak Republic may ask the competent authority of the Member State to allow that, under conditions agreed upon with the competent authority of the Member State, an authorized employee of the competent authority of the Slovak Republic may

- a) be present during actions of the competent authority of the Member State;
- b) provide assistance to employees of the competent authority of the Member State during court proceedings in the relevant Member State;
- c) perform other actions in line with conditions agreed upon.

(2) Upon request of the competent authority of the Member State, the competent authority of the Slovak Republic shall agree on conditions under which an authorized employee of the competent authority of the Member State may cooperate with the competent authority of the Slovak Republic in the extent as specified in the paragraph (1).

(3) For the purposes of the paragraph (2), the authorized employee of the competent authority of the Member State shall demonstrate the mandate of the competent authority of the Member State specifying his/her identity and function.

²⁷⁾ Article 2 of the (EU) Regulation No. 1189/2011.

²⁸⁾ Annexes I and II of the (EU) Regulation No. 1189/2011.

²⁹⁾ Act No. 428/2002 Coll. on Personal Data Protection, as amended.

Article 17

(1) The Ministry of Finance shall annually submit a notification to the European Commission containing information about the number of requests received or sent pursuant to the Articles 6 through 8 or 10, about the amounts of claims and about the recovered amounts of claims in relation to which international assistance for recovery was required. To that end, the Financial Directorate and the competent authority designated by the Ministry of Agriculture and Rural Development shall be obliged to provide this information to the Ministry of Finance.

(2) The Financial Directorate shall inform the European Commission about what authorities of the Slovak Republic are designated to provide, request or receive international assistance for the recovery of claim, and the contact data of the person authorized to agree on the reimbursement of costs pursuant to the Article 14 (3); to that end, the Ministry of Agriculture and Rural Development shall provide the Financial Directorate with all necessary information.

(3) If the competent authority of the Slovak Republic concludes a bilateral or multilateral agreement for the purpose of a larger scope of mutual international assistance for the recovery of claim, it shall without any undue delay notify the European Commission thereof. The competent authorities of Member States may use electronic means of the communication network of the European Union (CCN/CSI²⁷) to provide such assistance.

Article 18

International assistance for the recovery of claim in relation to contracting states

(1) When providing, requesting or receiving international assistance for the recovery of claim pursuant to the Article 3 (b) on the basis of an international treaty, this Act and special regulations³¹) shall be complied with accordingly, unless stipulated otherwise in the international treaty.

(2) If the claim of the Slovak Republic needs to be converted in a currency of the contracting state other than EUR, the referential exchange rate shall be used which was determined and declared by the European Central Bank¹⁶) on the day the request, pursuant to the Article 8, was signed. If the European Central Bank does not determine or declare a referential exchange rate for a currency of the contracting state other than EUR, the referential exchange rate determined and declared by the National Bank of Slovakia³²) on the day when the request, pursuant to the Article 8, was signed, shall be used for conversion.

(3) If any claim is recovered pursuant to an international treaty, the enforceability of the instrument permitting enforcement shall be acknowledged by competent court pursuant to a special regulation.¹⁹⁾

Transitional and final provisions

Article 19

The provisions of this Act shall also be complied with if the competent authority of the Member State or the competent authority of a contracting state delivered a request pursuant to the Articles 6 through 8 or 10 until 14 December 2009, and the provision of, request for and receiving of international assistance for the recovery of claim shall take place after 14 December 2009.

Article 19a

Transitional provisions related to amendments effective from 1 January 2012

(1) Legal acts and decisions executed and issued by the competent authority of the Slovak Republic pursuant to the previous regulation in a wording effective until 31 December 2011 shall be considered as legal acts and decisions executed and issued by the competent authority of the Slovak Republic pursuant to the regulation effective from 1 January 2012.

(2) Proceedings lawfully unsettled until 31 December 2011 shall be terminated pursuant to the regulation effective from 1 January 2012.

(3) The Member State's instrument permitting enforcement pursuant to the previous regulation in a wording effective until 31 December 2011 shall be considered as a uniform instrument permitting enforcement pursuant to the regulation effective from 1 January 2012.

Article 20

This Act transposes the legally binding acts of the European Union specified in the Annex.

Article 21

The Act No. 446/2002 Coll. on Mutual Assistance in collection of certain financial claims, as amended by the Act No. 223/2004 Coll., the Act No. 679/2004 Coll., the Act No. 76/2007 Coll. and the Act No. 465/2008 Coll. is hereby repealed.

Article 22

This Act shall become effective on 15 December 2009. The Act No. 531/2011 Coll. (Article I), amending and supplementing the Act No. 466/2009 Coll. on International Assistance for the Recovery of Certain Financial Claims and on amendments and supplements to certain laws, amending and supplementing the Act No. 76/2007 Coll. on International Assistance and Cooperation in Tax Administration and on amendments and supplements to certain laws became effective on 1 January 2012.

Pavol Paška, signed
by hand

³⁰⁾ Article 29 and Annexes IV and V of the Commission Regulation (EC) No. 1179/2008.

³¹⁾ Act No. 199/2004 Coll., as amended.
Act No. 563/2009 Coll., as amended.

³²⁾ Article 28 (2) of Act of the National Council of the Slovak Republic No. 566/1992 Coll. on the National Bank of Slovakia as amended by the Act No. 659/2007 Coll.

Annex
to the Act No. 466/2009 Coll.

LIST OF TRANSPOSED LEGALLY BINDING ACTS OF THE EUROPEAN UNION

1. Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (Official Journal of the European Union, L 84, 31 March 2010).
2. Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation and taxation of insurance premiums (Special edition of the Official Journal of the European Union, Chapter 9/vol. 1; Official Journal of the European Communities, L 336, 27 December 1977) as amended by the Council Directive 79/1070/EEC of 6 December 1979 (Special edition of the Official Journal of the European Union, chapter 9/vol. 1; Official Journal of the European Communities, L331, 27 December 1977), Council Directive 92/12/EEC of 25 February 1992 (Special edition of the Official Journal of the European Union, Chapter 9/vol. 1; Official Journal of the European Communities, L 76, 23 March 1992), Council Directive 2003/93/EC of 7 October 2003 (Special edition of the Official Journal of the European Union, Chapter 9/vol. 1; Official Journal of the European Union, L 264, 15 October 2003), Council Directive 2004/56/EC of 21 April 2004 (Special edition of the Official Journal of the European Union, Chapter 9/vol. 2; Official Journal of the European Union, L 127, 29 April 2004), Council Directive 2004/106/EC of 16 November 2004 (Official Journal of the European Union, L 359, 4 December 2004 and the Council Directive 2006/98/EC of 20 November 2006 (Official Journal of the European Union, L 363, 20 December 2006).