

Slovak National Council Act No. 145/1995 Coll.
on Administrative Fees as amended by

Slovak National Council Act No. 123/1996 Coll., Slovak National Council Act No. 224/1996 Coll., Act No. 70/1997 Coll., Act No. 1/1998 Coll., Act No. 232/1999 Coll., Act No. 3/2000 Coll., Act No. 142/2000 Coll., Act No. 211/2000 Coll., Act No. 468/2000 Coll., Act No. 553/2001 Coll., Act No. 96/2002 Coll., Act No. 118/2002 Coll., Act No. 215/2002 Coll., Act No. 237/2002 Coll., Act No. 418/2002 Coll., Act No. 457/2002 Coll., Act No. 465/2002 Coll., Act No. 477/2002 Coll., Act No. 480/2002 Coll., Act No. 190/2003 Coll., Act No. 217/2003 Coll., Act No. 245/2003 Coll., Act No. 450/2003 Coll., Act No. 469/2003 Coll., Act No. 583/2003 Coll., Act No. 5/2004 Coll., Act No. 199/2004 Coll., Act No. 204/2004 Coll., Act No. 347/2004 Coll., Act No. 382/2004 Coll., Act No. 434/2004 Coll., Act No. 533/2004 Coll., Act No. 541/2004 Coll., Act No. 572/2004 Coll., Act No. 578/2004 Coll., Act No. 581/2004 Coll., Act No. 633/2004 Coll., Act No. 653/2004 Coll., Act No. 656/2004 Coll., Act No. 725/2004 Coll., Act No. 5/2005 Coll., Act No. 8/2005 Coll., Act No. 15/2005 Coll., Act No. 93/2005 Coll., Act No. 171/2005 Coll., Act No. 308/2005 Coll., Act No. 331/2005 Coll., Act No. 341/2005 Coll., Act No. 342/2005 Coll., Act No. 473/2005 Coll., Act No. 491/2005 Coll., Act No. 538/2005 Coll., Act No. 558/2005 Coll., Act No. 572/2005 Coll., Act No. 573/2005 Coll., Act No. 610/2005 Coll., Act No. 14/2006 Coll., Act No. 15/2006 Coll., Act No. 24/2006 Coll., Act No. 117/2006 Coll., Act No. 124/2006 Coll., Act No. 126/2006 Coll., Act No. 224/2006 Coll., Act No. 342/2006 Coll., Act No. 672/2006 Coll., Act No. 693/2006 Coll., Act No. 21/2007 Coll., Act No. 43/2007 Coll., Act No. 95/2007 Coll., Act No. 193/2007 Coll., Act No. 220/2007 Coll., Act No. 279/2007 Coll., Act No. 295/2007 Coll., Act No. 309/2007 Coll., Act No. 342/2007 Coll., Act No. 343/2007 Coll., Act No. 344/2007 Coll., Act No. 355/2007 Coll., Act No. 358/2007 Coll., Act No. 359/2007 Coll., Act No. 460/2007 Coll., Act No. 517/2007 Coll., Act No. 537/2007 Coll., Act No. 548/2007 Coll., Act No. 571/2007 Coll., Act No. 577/2007 Coll., Act No. 647/2007 Coll., Act No. 661/2007 Coll., Act No. 92/2008 Coll., Act No. 112/2008 Coll., Act No. 167/2008 Coll., Act No. 214/2008 Coll., Act No. 264/2008 Coll., Act No. 405/2008 Coll., Act No. 408/2008 Coll., Act No. 451/2008 Coll., Act No. 465/2008 Coll., Act No. 495/2008 Coll., Act No. 514/2008 Coll., Act No. 8/2009 Coll., Act No. 45/2009 Coll., Act No. 188/2009 Coll., Act No. 191/2009 Coll., Act No. 274/2009 Coll., Act No. 292/2009 Coll., Act No. 304/2009 Coll., Act No. 305/2009 Coll., Act No. 307/2009 Coll., Act No. 465/2009 Coll., Act No. 478/2009 Coll., Act No. 513/2009 Coll., Act No. 568/2009 Coll., Act No. 570/2009 Coll., Act No. 594/2009 Coll., Act No. 67/2010 Coll., Act No. 92/2010 Coll., Act No. 136/2010 Coll., Act No. 144/2010 Coll., Act No. 514/2010 Coll., Act No. 556/2010 Coll., Act No. 39/2011 Coll., Act No. 119/2011 Coll., Act No. 200/2011 Coll., Act No. 223/2011 Coll., Act No. 254/2011 Coll., Act No. 256/2011 Coll., Act No. 258/2011 Coll., Act No. 324/2011 Coll., Act No. 342/2011 Coll., Act No. 363/2011 Coll., Act No. 381/2011 Coll., Act No. 392/2011 Coll., Act No. 404/2011 Coll., Act No. 405/2011 Coll., Act No. 409/2011 Coll., Act No. 519/2011 Coll., Act No. 547/2011 Coll., Act No. 49/2012 Coll., Act No. 96/2012 Coll., Act No. 251/2012 Coll., Act No. 286/2012 Coll., Act No. 336/2012 Coll., Act No. 339/2012 Coll., Act No. 351/2012 Coll., Act No. 439/2012 Coll., Act No. 447/2012 Coll., Act No. 459/2012 Coll., Act No. 8/2013 Coll., Act No. 39/2013 Coll., Act No. 40/2013 Coll., Act No. 72/2013 Coll., Act No. 75/2013 Coll., Act No. 94/2013 Coll., Act No. 96/2013 Coll., Act No. 122/2013 Coll., Act No. 144/2013 Coll., Act No. 154/2013 Coll., Act No. 213/2013 Coll., Act No. 311/2013 Coll., Act No. 319/2013 Coll., Act No. 347/2013 Coll., Act No. 387/2013 Coll., Act No. 388/2013 Coll., Act No. 474/2013 Coll., Act No. 506/2013 Coll., Act No. 35/2014 Coll., Act No. 58/2014 Coll., Act No. 84/2014 Coll., Act No. 152/2014 Coll., Act No. 162/2014 Coll., Act No. 182/2014 Coll., Act No. 204/2014 Coll., Act No. 262/2014 Coll., Act No. 293/2014 Coll., Act No. 335/2014 Coll., Act No. 399/2014 Coll., Act No. 40/2015 Coll., Act No. 79/2015 Coll., Act No. 120/2015 Coll., Act No. 128/2015 Coll., Act No. 129/2015 Z. z, Act No. 247/2015 Coll., Act No. 253/2015 Coll., Act No. 259/2015 Coll., Act No. 262/2015 Coll., Act No. 273/2015 Coll., Act No. 387/2015 Coll., Act No. 403/2015 Coll. (only the articulated bill)

The National Council of the Slovak Republic enacted the following act:

Art. 1
Initial Provisions

This Act regulates administrative fees (hereinafter only the "Fees"), paid for acts and proceedings by state administration authorities, higher territorial units, municipalities, state archive 1) and the DataCentre (hereinafter only the "Administration Authority").

Art. 2

Subject Matter of the Fees

Subject to fees are acts and proceedings by administration authorities, listed in the scale of administrative fees (hereinafter only the "Scale of Fees"). The Scale of Fees is attached as an integral part of this Act.

Art. 3

Payer

(1) The payer is a legal entity or a natural person who initiated the act or proceedings, unless this Act states otherwise.

(2) If there are more payers, they are liable to pay the fee jointly and severally.

Art. 4

Exemption from the Fees

(1) The following legal entities and natural persons are exempt from the fees:

- a) state authorities, municipalities, higher territorial units and organizations fully financed from the state budget, with the exception of items 10 and 11 of the Scale of Fees, unless this Act states otherwise,
- b) the Slovak Land Fund in acts and proceedings conducted in the name of the Slovak Republic with the exception of items 10 and 11 of the Scale of Fees, unless this Act states otherwise,
- c) diplomatic representatives appointed in the Slovak Republic, professional consuls and other persons enjoying privileges and immunities under international law 2), provided that reciprocity is guaranteed.

(2) In addition to persons under paragraph (1) exemption from fees applies also to courts, prosecution, investigative, prosecuting and adjudicating bodies, notaries acting in the capacity of a judicial commissioner under special regulation, 1a) distrainers upon conduct of distraint proceedings under special regulation 1b), Slovak Red Cross upon performance of duties under special regulation 1c) and 100% star-owned legal entities for the purpose of verification of data provided by persons included in the program of state aid granted to people who became unable to repay their housing loans as a result of the economic crisis.

(3) Exemption from fees applies to acts related to execution of generally binding legal regulations:

- a) on social security including pension security and health (medical) insurance, state social benefits and social assistance,
- b) on offences, 3)
- c) on free access to information.

(4) Acts and proceedings performed in consequence of a natural disaster shall also be exempt from fees.

(5) Additionally, exemption from fees shall also apply to acts which are defined as such by an international treaty or an international agreement by which the Slovak Republic is bound.

Art. 5

Fee Base Determined by a Percentage Rate

(1) Fee bases determined by percentage rates are given in the relevant item of the Scale of Fees.

(2) A payer shall report the price of the subject matter of the act to the Administration Authority being in charge of collection of the fee. If the payer does not report the price, even after being called upon to do so, the Administration Authority will determine the price at the payer's costs.

(3) Fee base determined by a percentage rate shall be rounded down to the nearest euro.

Art. 6 Fee Rate

(1) In the Scale of Fees, the fee rate is set either as a fixed amount or as a percentage rate on a fee base.

(2) If acts and proceedings are performed based on a motion filed by electronic means or via an Integrated Service Point 5) and unless this Act stated otherwise for separate items of the Scale of Fees, the fee rate shall be 50% on the fee set by the Scale of Fees; however, in such case the fee shall not be reduced by more than EUR 70. If the motion includes attachments, then the reduced fee rate under the first sentence shall apply only if the attachments are in electronic form.

(3) If a fee rate under the Scale of Fees is determined for number of pages, including parts of pages, and the act is performed electronically, the whole act is then subject to fee rate set in the Scale of Fees, otherwise the fee rate in the lowest amount set by the Scale of Fees shall apply, provided that such amount is given in the Scale of Fees; and in such case no account is taken of the number of pages. The provision of paragraph (2) shall not apply.

(4) If the fee rate refers to a proceeding, it shall mean proceeding in one instance.

Art. 6a Rounding of Fees

The calculated fee shall be rounded, unless Art. 7 par. 9 states otherwise, to eurocents; if the amount exceeding a whole number is

a) less than 50, the fee is rounded down to the nearest euro,

b) equals 50, no rounding is applied,

c) higher than 50, the fee is rounded down to the nearest half-euro.

Art. 7 Payment of Fees

(1) Fees shall be paid in cash, by payment card, postal order, SMS payment or by transfer from an account kept with a bank or a branch of a foreign bank. Technical equipment of a legal entity which is in 100% owned by the state and acts as an operator of the system (hereinafter only the "System Operator"), fees shall be paid in cash, by payment card or by SMS payment, provided that the Administration Authority is equipped for receiving such payments. Fees can be paid in cash if the relevant Administration Authority is equipped for receiving cash payments and provided that in one separate case the fee does not exceed EUR 300. If the Administration Authority is involved in the central fee registration system, fees paid by postal order or by transfer from an account kept with a bank or a branch of a foreign bank shall be paid to the account of the System Operator.

(2) Fees can also be paid through an integrated service point or an accredited payer under a special regulation. 6ab)

(3) The Administration Authority involved in the central fee registration system shall enable installation and operation of technical equipment for making and processing payment of fees in accordance with the contract made between the System Operator and the Administration Authority; in such case the general regulation on the administration of state-owned property 6ac) shall not apply. The terms of installation and operation of the technical equipment for making and processing payment of fees shall be regulated by the contract between the System Operator and the Administration Authority; the System Operator and the Administration Authority shall enter into such contract using the template approved by the Ministry of Finance of the Slovak Republic. The template of the contract under the second sentence is available at the website of the Ministry of Finance of the Slovak Republic.

(4) Fees for acts and proceedings conducted by municipalities and higher territorial units shall be paid by transfer from an account kept with a bank or a branch of a foreign bank, by postal order, in cash, via Integrated Service Point or through an accredited payer under special regulation. 6ab)

(5) Fees for acts and proceedings conducted by the Industrial Property Office of the Slovak Republic and the Ministry of Justice Slovak Republic as the publisher of the Commercial Journal under special regulation 6aa) shall be paid by transfer from an account kept with a bank or a branch of a foreign bank, by postal order, via Integrated Service Point or through an accredited payer under special regulation. 6ab)

(6) The fees shall be paid in EUR, unless this Act states otherwise. The payer shall make the payment using the identification data, in particular, the account number, variable symbol, if such data are announced to the payer by the Administration Authority.

(7) Foreign missions shall collect fees in cash, by transfer from an account kept with a bank or a branch of a foreign bank or by postal order. The fees are collected in EUR or in the currency of the state where the foreign mission is seated, converted from EUR using the reference exchange rate determined and announced by the European Central Bank or the National Bank of Slovakia 6a) on the day preceding the first calendar day of the month in which the fee is collected or the amount of the fee is announced. A foreign mission can accept a payment made in a currency of a state other than the one in which the foreign mission is seated.

(8) Payers who are foreign nationals⁷⁾ can pay fees collected at a border crossing of the Slovak Republic in a foreign currency.

(9) Conversion of EUR to a foreign currency and vice versa shall be done using the reference exchange rate determined and announced by the European Central Bank or the National Bank of Slovakia, 6a) as a rate valid for the first day in the month in which the fee is collected or the amount of the fee is announced to the payer. After converted, the fees are rounded up to the nearest basic unit of the foreign currency.

(10) A payment made via an Integrated Service Point or an accredited payer under special regulation 6ab) is regarded as paid on the day of receiving a secured information of the payment under special regulation. 7aa)

Art. 8

Commencement of the Fee Liability and Maturity of Fees

(1) The fees set in the Scale of Fees as a fixed amount shall be paid without a request and are due upon filing a motion aimed at performing an act or conduct of proceedings, unless otherwise stated for relevant items of the Scale of Fees. The liability to pay the fee arises as the motion is filed. If the fee is not paid upon filing the motion or if it is not paid in the required amount, it shall be due within 15 days from receiving a written request from the Administration Authority to pay the fee.

(2) The fees set in the Scale of Fees as a percentage rate shall be paid before the act is performed, upon written request, unless otherwise stated for relevant items of the Scale of Fees, and shall be due within 15 days from receiving a written request for payment, unless otherwise stated for relevant items of the Scale of Fees.

Art. 9
Consequences of a Failure to Pay the Fee

Upon failure to pay the fees due under Art. 8 hereof, the Administration Authority shall not perform the act and/or shall discontinue the proceedings. No appeals shall lie from the decision on discontinuation of the fee owing to a failure to pay the fee.

Art. 10
Refund of the Fee

(1) An Administration Authority shall decide on refund of a fee in full amount, if the act could not be performed or the proceedings could not be conducted without any fault on the side of the payer within the time limit defined under special regulation or by the payer's request, if the fee is paid without the payer's obligation to do so, unless otherwise stated for relevant items of the Scale of Fees. For the purpose of this Act, the deadline set by a special regulation is regarded as met if, on the last day of the time limit, the Administration Authority:

- a) submits the deliverables subject to fee for postal transport,
- b) sends the deliverables subject to fee electronically in accordance with a special regulation 7ab) or
- c) hands over to the payer the deliverables subject to fee.

(2) Upon payer's request, an Administration Authority shall decide on refund of an amount paid by a payer in excess of the due amount (hereinafter only the "Overpayment").

(3) The fee/overpayment shall be refunded

- a) by the Administration Authority which collected the fee and is not involved in the central fee registration system, within 30 days from the date of final validity of the decision on refund of the fee/overpayment,
- b) by the System Operator within 30 days from the date of receiving the transcript of the valid decision on refund of the fee/overpayment; the Administration Authority which is involved in the central fee registration system shall send the transcript of the valid decision on refund of the fee/overpayment to the System Operator without an undue delay.

(4) If the Administration Authority or the System Operator do not refund the fee/overpayment by the deadline under paragraph (3), then the Administration Authority or the System Operator shall pay to the payer a default interest on the fee/overpayment, which should have been refunded, in the amount equal to three times the basic interest rate of the European Central Bank valid as at the day of refund of the fee/overpayment. If the rate equal to three times the basic interest rate of the European Central Bank is less than 5%, then, when determining the interest rate, 5% p.a. rate shall be used instead of three times the basic interest rate of the European Central Bank. The default interest is charged for each day of delay in refund of the fee/overpayment until the actual refund.

(5) If an act is not performed or proceedings are not conducted for reasons on the side of the payer, the Administration Authority ca, upon the payer's request decide on refund of the fee, however, not more than 65% of the paid fee; the provisions of paragraphs (3) and (4) shall apply accordingly. The fee which is to be refunded shall be rounded up to the nearest eurocent.

(6) A decision on refund of a fee/overpayment shall include the following details

- a) identification of the Administration Authority, which decided on refund of the fee/overpayment,
- b) issue date of the decision,
- c) detailed identification of the payer,

- d) permanent residence (registered office) of the payer,
- e) statement including the decision in the matter, indicating the provision, under which the fee/overpayment is refunded,
- f) method of payment of the fee,
- g) registration number of the fee, if such fee is assigned by the central fee registration system,
- h) the fee/overpayment, which is to be refunded, or the payer's account number kept with the bank or a branch of a foreign bank, to which the fee/overpayment is to be refunded,
- i) signature of the Administration Authority's employee in charge, indicating the name, surname and position,
- j) imprint of the official stamp.

(7) No appeals shall lie from the decision on refund of the fee/overpayment. The decision becomes final and conclusive on the date of delivery.

(8) For matters related to the Commercial Journal, after the payer's prior approval and after notifying the payer of the amount of the paid fee to be refunded under paragraphs (1), (2) or (5), the Administration Authority can refund the fee by postal order to the payer's account or by transfer from an account kept with the bank or a branch of a foreign bank, even without issuing a decision, which shall be indicated by the Administration Authority in the file.

(9) An Administration Authority shall not issue a decision to refund a fee/overpayment, if the amount to be refunded does not exceed EUR 1.70. That shall not apply if subject to the refund is the fee under paragraph (1).

(10) A fee paid in a foreign currency by a foreign national at a border crossing of the Slovak Republic shall be refunded by the tax office competent based on the registered office of the Administration Authority which performed the act or conducted the proceedings, within 30 days from delivery of the transcript of the final and conclusive decision on refund of the fee/overpayment; the provisions of paragraph (4) shall apply accordingly.

(11) The entitlement for refund of a fee/overpayment shall terminate after the lapse of three years from the end of the calendar year, in which the fee was paid.

Art. 11
Cancelled since 1.1.2012

Art. 12
Time Periods

- (1) A deadline is met if on the last day of the deadline
- a) the fee is paid at the post office,
 - b) the fee is paid either cash or by a payment card at the Administration Authority's premises,
 - c) the payer submits a valid confirmation of payment of the fee from the System Operator's technical equipment installed at a post office,
 - d) the fee is debited from the payer's account kept by a bank or a branch of a foreign bank,
 - e) The payer proves delivery of an SMS confirming payment of the fee.

(2) If a fee is paid via an Integrated Service Point or through an accredited payer under special regulation 6ab), then the deadline is met if a secured information of settlement under special regulation 7aa) is delivered not later than on the last day of the term.

(3) Unless paragraph (1) states otherwise, deadlines are governed by provisions of the general regulation on administrative proceedings. 7a)

Art. 13

Termination of the Administration Authority's Right and the Payer's Obligation

(1) The Administration Authority's right to collect and the payer's obligation to pay the fee terminates after the lapse of three years from the end of the calendar year in which the acts were performed or the proceedings were conducted, or in which other facts occurred giving rise to the right to collect or obligation to pay the fee.

(2) The Administration Authority's right to collect and the payer's obligation to pay the difference between the paid fee and the amount set in the Scale of Fees (hereinafter only the "Additional Payment") shall terminate after the lapse of three years from the end of the calendar year in which the original fee was paid.

(3) The right of the Administration Authority to exact the fee or the additional payment shall terminate after the lapse of three years from the end of the calendar year in which the fee or the additional payment was due (Art. 8).

(4) If an Administration Authority performs an act for collection of a fee or an additional payment or exaction thereof and notifies the payer thereof, the new three-year period starts from the end of the calendar year in which the act is performed.

(5) The Administration Authority's right to exact a fee or an additional payment shall terminate after the lapse of ten years from the beginning of the term under paragraph (1).

Art. 14

Exaction of Fees

A due fee or additional payment is exacted in accordance with the generally binding regulation on administrative proceedings 7b) by the Administration Authority which performed the act or conducted the proceedings; if the Administration Authority is a district authority, the due fee or additional payment shall be exacted by the Ministry of Interior of the Slovak Republic.

Art. 15

Controls over Fees

(1) The Financial Directorate of the Slovak Republic performs controls 7c) at tax offices and customs offices for correctness and timeliness in collection of fees, correct form and method of payment of fees and correctness and completeness of related records; tax offices and customs offices, which are not involved in the central fee registration system, are subject to controls 7c) of correctness and timeliness in collection of fees and correctness and completeness of records for fees which are an income to the state budget.

(2) Tax offices perform controls 7c) at administration authorities falling under their local competence, with the exception of paragraph (1), for correctness and timeliness in collection of fees, correct form and method of payment of fees and correctness and completeness of related records; administration authorities, which are not involved in the central fee registration system, are subject to controls 7c) of correctness and timeliness in collection of fees and correctness and completeness of records for fees which are an income to the state budget.

(3) Local government authorities perform controls 7d) of correctness and timeliness in collection of fees, correct form and method of payment of fees and correctness and completeness of records for fees being their income.

(4) The Financial Control Administration 7e) performs governmental audit of registration, clearing and refund of fees by the System Operator.

Art. 15a Records

(1) Through the System Operator the Ministry of Finance of the Slovak Republic keeps central register of fees which are an income to the state treasury.

(2) The administration authorities, which are involved in the central fee registration system do not archive fee payment confirmations issued by the System Operator's technical equipment, if the information system used by the Administration Authority enables checking the fees in accordance with Art. 15.

(3) The administration authorities, which are not involved in the central fee registration system are obliged to keep records of performed acts and proceedings subject to fees, numbers and relevant fee rates and amounts collected for the acts and proceedings.

Art. 16 Penalties

(1) A tax office can impose a penalty of up to EUR 166 on the Administration Authority, which fails to eliminate defects detected by a control within by a required deadline; the amount of the penalty shall depend on severity and potential consequences of the Administration Authority's action. The penalty can be imposed repeatedly if the first penalty resulted in no remedy.

(2) Proceedings on imposing the penalty are subject to the generally binding regulation on administrative proceedings. 8)

(3) The penalties are an income to the state budget of the Slovak Republic.

Art. 17 Budgetary Distribution of Income from Fees

(1) Fees are an income to the state treasury, budgets of higher territorial units or municipal budgets depending on which Administration Authority performed the act or conducted the proceedings.

(2) The collected fees, which are an income to the state treasury, shall be transferred by the administration authorities, which are not involved in the central fee registration system, within 15 working days from payment of the fee to the account of the local competent tax office. The administration authorities, which are involved in the central fee registration system, shall transfer the collected fees, within 15 working days from payment of the fee to the account of the System Operator. Foreign missions of the Slovak Republic shall clear the collected fees in the amount converted in accordance with Art. 7 par. 9, using the advance payment account to the Ministry of Foreign and European Affairs of the Slovak Republic, which shall, by the end of the following month, transfer the total amount of collected fees to the account of the competent local tax authority.

(3) The System Operator shall transfer total amount of collected fees to the treasury income account by the end of the month following after the month in which the amounts were collected.

(4) Cancelled since 1.1.2016.

Art. 18

Proceedings

(1) Proceedings in fees-related matters are subject to the generally binding regulation on administrative proceedings, 8) unless this Act states otherwise.

(2) If the Scale of Fees defines other exemptions than those stated in Art. 4, the Administration Authority shall not issue a decision on exemption, instead only a note shall be made to the file with giving the reason.

(3) An Administration Authority will not issue a decision and will only make a note in the file with giving the reason, if, under the Scale of Fees the Administration Authority is authorised to:

- a) waive collection of the fee,
- b) reduce the fee, or
- c) increase the fee.

Art. 18a System Operator

(1) The System Operator shall

- a) ensure technical equipment and proper conditions for making and processing of fee payments,
- b) ensure keeping records of fee payments,
- c) ensure accounting and transfer of financial funds to the state treasury,
- d) make it possible for the payer to check the payment made and the use of the payment for the required act or proceedings,
- e) perform other tasks resulting from the agreement made pursuant to paragraph (2).

(2) The Ministry of Finance of the Slovak Republic and the System Operator shall enter into an agreement to agree upon details of the obligations pursuant to paragraph (1), which are a service in public interest under a special regulation. 8ac) The agreement under the first sentence shall contain terms and details required by a special regulation, 8ac) in particular the scope and duration of liabilities under the service in public interest, the method of calculation of the compensation for the service in public interest, control and revision of the amount of compensation granted for the service in public interest and measures to prevent excess compensation for a service in public interest and refund thereof. The agreement under the first sentence shall be published by the Ministry of Finance of the Slovak Republic in the Central Register of Contracts. 8ad)

Art. 19 Transitional Provision

Fees for acts and proceedings started or filed before effective date of this Act shall be collected and exacted in accordance with the presently existing regulations, unless otherwise stated for separate items of the Scale of Fees.

Art. 19a

Fees for acts and proceedings started before effective date of this Act are subject to the presently existing regulations.

Art. 19b Transitional Provision

Fees for acts and proceedings started before effective date of this Act are subject to the presently existing regulations.

Art. 19c
Transitional Provision

Acts and proceedings started before 1 January 2001 are subject to fees under presently existing regulations, including fees falling due after 1 January 2001.

Art. 19d
Transitional Provision

Acts and proceedings started before 1 January 2004 are subject to fees under presently existing regulations, including fees falling due after 1 January 2004.

Art. 19e
Transitional Provision

If a motion for an act or proceedings was filed by 31 December 2004, the fees shall be collected in accordance with items 10 and 11 of the Scale of Administrative Fees in accordance with the presently existing regulations.

Art. 19f
Transitional Provisions on Amendments Effective from 1 January 2009

(1) If the fee base under Art. 5 denominated in Slovak Crowns, after 1 January 2009 it shall be converted to EUR using the conversion rate and shall be rounded down to the nearest euro.

(2) If the base of a fee or a part thereof is comprised of amounts denominated both in Slovak Crowns and in EUR, after 1 January 2009 the amounts in Slovak Crowns shall be converted to EUR using the conversion rate and shall be rounded down to the nearest eurocent. Total amount of the fee base shall be calculated by adding up all amounts and rounding down to the nearest euro.

(3) If the request to pay the fee is issued before 1 January 2009, after 1 January 2009 during the period of the dual cash monetary circulation 8aa) the fee, with the exception given in paragraph (4) below, shall be paid in the amount converted to EUR using the conversion rate and rounded under a special regulation 8ab) or in Slovak Crowns. After the lapse of the dual cash monetary circulation, the fee shall be paid in the amount converted to EUR using the conversion rate and rounded under a special regulation. 8ab)

(4) If the request to pay the fee is issued before 1 January 2009, after 1 January 2009 during the period of the dual cash monetary circulation 8aa) which is to be paid in fee stamps, shall be paid by fee stamps in Slovak Crowns or by fee stamps in EUR in the amount of the fee converted to EUR using the conversion rate and rounded under Art. 5 par. 3 second sentence, as amended as of 1 January 2009. After the lapse of the dual cash monetary circulation, the fee shall be paid in fee stamps in EUR in the amount of the fee converted to EUR using the conversion rate and rounded under Art. 5 par. 3 second sentence, as amended as of 1 January 2009.

(5) A fee collected in Slovak Crowns, which is to be refunded after 1 January 2009, shall be refunded, or a part thereof, after 1 January 2009, in the amount equal to the fee or a pro rata part thereof paid in Slovak Crowns converted to EUR using the EUR conversion rate and rounded up to the nearest eurocent.

Art. 19g
Transitional Provisions on Amendments Effective as of 1 January 2012

If proceedings in fees-related matters started and have not been closed upon valid and conclusive judgement by 31 December 2011 in accordance with Slovak National Council Act No. 511/1992 Coll. on Tax and

Fees Administration, and on amendments in the system of territorial revenue authorities as amended, such proceedings shall be closed in accordance with the aforementioned regulation.

Art. 19ga

Transitional Provisions on Amendments Effective as of 1 October 2012

If a motion for an act or proceedings is filed by 30 September 2012, the fees shall be collected in accordance with regulations being in force until 30 September 2012.

Art. 19gb

Transitional Provisions on Amendments Effective as of 1 December 2013

(1) If a motion for an act or proceedings is filed in accordance with regulations being in force until 30 November 2013, the fees shall be collected in accordance with regulations being in force until 30 November 2013. Proceedings in fees-related matters which were started and have not been closed upon valid and conclusive judgement by 30 November 2013, shall be closed in accordance with the aforementioned regulation 30 November 2013.

(2) A 100% state-owned legal entity being in charge of distribution, sale, exchange and repurchase of fee stamps under Act No. 264/2008 Coll. on Fee Stamps and on changes and amendments to certain acts, as amended, is the System Operator under this Act effective from 1 December 2013.

(3) Effective from 1 December 2013, control of fees performed under regulations effective by 30 November 2013 shall be subject to provisions of Art. 15 par. 1 and 2 in the wording effective until 30 November 2013.

Art. 19h

Transitional Provision on Amendments Effective as of 1 July 2014

Until 31 December 2014 payers can pay fees by stamp fees issued by 30 June 2014 under a regulation being in force until 30 June 2014.

Art. 19i

Transitional Provision on Amendments Effective as of 2 January 2015

If a motion for an act or proceedings is filed by 1 January 2015, the fees shall be collected in accordance with regulations being in force until 1 January 2015.

Art. 19j

Transitional Provisions on Amendments Effective as of 1 January 2016

(1) If a motion for an act or proceedings is filed in accordance with regulations effective until 31 December 2015, the fees shall be paid and collected in accordance with regulations being in force until 31 December 2015. Proceedings in fees-related matters which were started and have not been closed upon valid and conclusive judgement by 31 December 2015, shall be closed in accordance with regulations being in force until 31 December 2015, unless otherwise stated in paragraph (2).

(2) Rounding of the fees, coding of fee payments and refunds of fees or overpayments are subject to Art. 6a, Art. 7 par. 6 and Art. 10 par. 3 as amended since 1 January 2016, including proceedings in fees-related matters which started before 31 December 2015.

Art. 20

Repealing Provision

The following is hereby repealed:

1. Slovak National Council Act No. 320/1992 Coll. on Administrative Fees as amended by Slovak National Council Act No. 181/1993 Coll. and Slovak National Council Act No. 58/1995 Coll.,

2. Ministry of Finance of the Slovak Republic Decree No. 321/1993 Coll., which determines administrative fees levied by Slovak embassies from foreign exchange non-residents.

Art. 21
Entry into Force

This Act shall enter into force on 1 August 1995.

Michal Kováč (signed)
Ivan Gašparovič (signed)
Vladimír Mečiar (signed)

1) Art. 4 par. 2 a) of Act No. 395/2002 Coll. on Archives and Registries and on amendments to certain acts.

1a) Art. 38 of the Code of Civil Procedure.

1b) Slovak National Council Act No. 233/1995 Coll. on Court Distrainers and Distraint Procedures (the Distraint Rules) and on changes and amendments to certain acts, as amended.

1c) Art. 5 par. 1 Act No. 460/2007 Coll. on Slovak Red Cross and on Protection of the Red Cross Sign and Title and on changes and amendments to certain acts.

2) Ministry of Foreign Affairs Decree No. 157/1964 Coll. on Vienna Convention and of Diplomatic Contacts.
Ministry of Foreign Affairs Decree No. 32/1969 Coll. on Vienna Convention and on Consular Contacts.
Ministry of Foreign Affairs Decree No. 40/1987 Coll. on the Special Missions Convention.

3) Art. 79 of Slovak National Council Act No. 372/1990 Coll. on Offences, as amended.
Ministry of Interior of the Slovak Republic Decree No. 393/1990 Coll., specifying a lump sum representing the expenses of the procedure on contraventions.

4) Act No. 215/2002 Coll. on Electronic Signature and on changes and amendments to certain acts, as amended.

5) Art. 7 Act No. 305/2013 Coll. on the Electronic Form of Governance Conducted by Public Authorities and on changes and amendments to certain acts (the e-Government Act).

6a) Art. 28 par. 2 of Slovak National Council Act No. 566/1992 Coll. as amended by Act No. 659/2007 Coll.
Art. 12 par. 12.1 Protocol on the Statute of the European Central Banks System and the European Central Bank (OJ EU C 321E, 29.12.2006).
Art. 111 par. 1 through 3 of the Treaty Establishing the European Community, as amended (OJ EU C 321E, 29.12.2006).

6aa) Art. 4 par. 4 Act No. 200/2011 Coll. on the Commercial Journal and on changes and amendments to certain acts.

6ab) Art. 41 Act No. 305/2013 Coll.

6ac) Slovak National Council Act No. 278/1993 Coll. on Administration of State Property, as amended.

7) Slovak National Council Act No. 202/1995 Coll.

Foreign Exchange Act and the Act changing and amending Slovak National Council Act No. 372/1990 Coll. on Offences, as amended.

7a) Art. 27 Act No. 71/1967 Coll. on Administrative Proceedings (Administrative Procedure Code) as amended by Act No. 527/2003 Coll.

7aa) Art. 43 a 44 Act No. 305/2013 Coll.

7ab) For example: Art. 2 and 8 of Act No. 275/2006 Coll. on Information Systems of Public Administration and on changes and amendments to certain acts, as amended.

7b) Art. 78 Act No. 71/1967 Coll. as amended by Act No. 527/2003 Coll.

7c) Act No. 502/2001 Coll. on Financial Controls and Internal Audits and on changes and amendments to certain acts, as amended.

7d) Art. 18 of Slovak National Council Act No. 369/1990 Coll. on Municipalities, as amended.

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

Slovak National Council Act No. 401/1990 Coll. on Košice City, as amended.

Art. 19c Act No. 302/2001 Coll. on Self-Government of Higher Territorial Units (Self-Governing Regions Act), as amended.

7e) Art. 3 c) Act No. 440/2000 Coll. on Financial Control Administrations, as amended.

8) Act No. 71/1967 Coll. as amended.

8a) Art. 106 par. 3 Act No. 131/2002 Coll. on Universities, and on changes and amendments to certain acts.

8aa) Art. 3 Act No. 659/2007 Coll. on the Introduction of the Euro Currency in the Slovak Republic and on changes and amendments to certain acts.

8ab) Art. 2 Act No. 659/2007 Coll. as amended by Act No. 270/2008 Coll.

8ac) Art. 106 of the Treaty on Functioning of the European Union.

Commission Decision No. 2012/21/EU of 20 December 2011 on the application of Article 106(2) of the Treaty on the Functioning of the European Union to State aid in the form of public service compensation granted to certain undertakings entrusted with the operation of services of general economic interest (OJ EU L 7, 11.1.2012).

8ad) Art. 5a par. 8 Act No. 211/2000 Coll. on Free Access to Information and on changes and amendments to certain acts (Act on Free Access to Information) as amended.

8b) Act No. 578/2004 Coll. on Health Care. Providers, Health Service Personnel, Health Care Professional Associations and on changes and amendments to certain acts, as amended.

8c) For example: Act No. 455/1991 Coll. on Trade Licensing (Trade Licensing Act), as amended, Act No. 725/2004 Coll. on the Conditions of Vehicles Operation in Road Traffic and on changes and amendments to certain acts, as amended, Act No. 56/2012 Coll. on Road Traffic, as amended.