Slovak National Council Act No. 71/1992 Coll. on Court Fees and the Fee for a Copy from the Criminal Record, as amended by

Slovak National Council Act No. 89/1993 Coll., Slovak National Council Act No. 150/1993 Coll., Slovak National Council Act No. 85/1994 Coll., Slovak National Council Act No. 232/1995 Coll., Act No. 12/1998 Coll., Act No. 457/2000 Coll., Act No. 162/2001 Coll., Act No. 418/2002 Coll., Act No. 531/2003 Coll., Act No. 215/2004 Coll., Act No. 382/2004 Coll., Act No. 420/2004 Coll., Act No. 432/2004 Coll., Act No. 341/2005 Coll., Act No. 621/2005 Coll., Act No. 24/2007 Coll., Act No. 273/2007 Coll., Act No. 330/2007 Coll., Act No. 511/2007 Coll., Act No. 264/2008 Coll., Act No. 465/2008 Coll., Act No. 71/2009 Coll., Act No. 503/2009 Coll., Act No. 136/2010 Coll., Act No. 381/2011 Coll., Act No. 286/2012 Coll., ruling No. 297/2012 Coll. of the Constitutional Court of the Slovak Republic, Act No. 64/2013 Coll., Act No. 125/2013 Coll., Act No. 347/2013 Coll., Act No. 357/2013 Coll., Act No. 204/2014 Coll., Act No. 87/2015 Coll., Act No. 253/2015 Coll., Act No. 267/2015 Coll., Act No. 273/2015 Coll., Act No. 390/2015 Coll., Act No. 402/2015 Coll., Act No. 438/2015 Coll. (only the articulated wording of the Act)

Slovak National Council enacted the following Act:

Art. 1 Subject Matter of Court Fees

- (1) Court fees (hereinafter only the "Fees") are collected for separate actions or proceedings conducted by courts, if carried out upon motion of and for actions conducted by state administration authorities, courts and public prosecution (hereinafter only the "Act Subject to Fees") as stated in the Scale of Court Fees and a fee for a copy from the Criminal Record (hereinafter only the "Scale of Fees"), attached as an Annex hereto.
- (2) Fees are also charged for acts and actions conducted without a motion for the benefit of the payer, if it is the explicitly stated in the Scale of Fees.

Art. 2 Payers

- (1) The payers include:
- a) claimant of the Act Subject to Fees, if under the Scale of Fees filing of the claim is subject to fee,
- b) a party to out-of-court settlement, 1)
- c) both parties to proceedings for settlement of community property of spouses or one of them based on the court decision,
- d) debtor in bankruptcy or out-of-court settlement proceedings,
- e) heirs in probate proceedings.
- f) the obligor and the obligee in distraint proceedings. 1a)
- (2) If a payer is exempt from the Fee and the court satisfied the payer's motion, the fee or a pro rata portion thereof shall be paid by the defendant depending on the outcome of the proceedings, unless the defendant is also exempt from the Fee. That liability, however, shall not apply to respondents in proceedings for divorce or annulment of marriage or determination whether or not a marriage exists, if the court so decides or if the court decides on refund of legal costs to the payer.
- (3) If more payers become subject to the liability to jointly pay the Fee under paragraph (1) above, they shall pay it jointly and severally.
- (4) In appellate proceedings, the payer shall be the one who filed the appeal; and in case of review of an appeal, the payer shall be the one who filed the motion for review of an appeal. The payer shall also be the one who filed an appeal against decision of an administration authority and lost the case.

Art. 3 Jurisdiction

Fees are collected by: a) courts, 1b)

- b) court state administration authorities, 1c)
- c) prosecution authorities,
- d) cancelled from 1.12.2013.

Art. 4 Exemption from the Fee

- (1) Exemption from the Fee applies to legal proceedings concerning the following matters:
- a) guardianship, care of minor children, adoptions and marriage licences,
- b) legal capacity,
- c) health insurance, social insurance and social security, retirement pension saving, supplementary pension saving, state social benefits, monetary contributions to compensate social consequences of a severe disability, ID card of a person with severe disability, ID card of a person with severe disability, social services, 3b) active measures on the labour market 3c) and provision of healthcare,
- d) execution of judgements and distraint proceedings to collect receivables from legal and notarial fees, financial sanctions, fines and legal fees exacted by the state,
- e) settlement of obligations under Collective Agreements,
- f) correction of errors and elimination of irregularities in lists of voters,
- g) mutual parent-children duty to support and maintain,
- h) the grant of permission to take or detain a person in a medical institution,
- i) idleness of a public administration authority,
- j) protection from illegal intervention of a public administration authority,
- k) cancelled from 1.10,2012.
 - (2) The following entities are exempt from tax:
- a) the Slovak Republic, state budgetary organizations, state dedicated funds, 3aa) Slovak Land Fund for actions and proceedings conducted on behalf of the Slovak Republic, National Labour Office and the Social Insurance Company.
- b) municipalities and higher territorial units in proceedings involving matters of public and socially beneficial interest,
- c) foundations and charitable, humanitarian, environmental organizations and consumer protection associations
- d) a claimant in proceedings for compensation in case of an industrial accident and occupational diseases, in proceedings for determination of invalidity of termination of an employment or a civil service and upon filing claims from invalid termination of an employment or a civil service,
- e) a claimant in proceedings for determination of a duty to maintain and support, in proceedings for increase of alimony, and in proceedings for exercise of the interest on late payment of alimonies and in proceedings for recognition or declaration of enforceability of a third-party decision on duty to maintain and support, 3cb)
- f) an unmarried mother in proceedings regarding allowance for the maintenance and settlement of certain expenses related to pregnancy and childbirth,
- g) a prosecutor in proceedings initiated upon the prosecutor's motion and in proceedings which the prosecutor entered.
- h) a minor child in proceedings for determination or denial of paternity and in proceedings for admissibility of denial of paternity,
- ch) a claimant in proceedings for compensation of a loss, including loss on things incurred in relation to a bodily harm.
- i) a claimant in proceedings for compensation of a loss or a non-proprietary loss incurred by the claimant as a result of a criminal act.
- i) a claimant in proceedings on action for the discharge of an obligated party's debt,
- k) professional soldiers of the Armed Forces of the Slovak Republic, members of the Police, members of the Corps of Prison and Court Guard of the Slovak Republic, members of the National Security Authority and members of the Slovak Intelligence Service and customs officers in proceedings for reviewing the decision of official authorities regarding termination of service relationship including related benefits under special regulations, 3d)
- I) a claimant filing a petition for bankruptcy, a petition to permit a restructuring or a petition to permit discharge from debts,

- m) an administrator under special law, 3f) for actions other than assertion of claims from receivables assigned to an insolvent company after declared bankrupt,
- n) a claimant in proceedings for exclusion of assets from the list of the bankrupt's estate assets under special law, 3f)
- o) a claimant in proceedings for exclusion of assets from the list of the bankrupt's estate under special law, 3g)
- p) a claimant in proceedings for exclusion of a thing from distraint proceedings under special law, 3h)
- r) a claimant in proceedings for determination of a denied receivable under special law, 3f)
- s) diplomatic representatives appointed in the Slovak Republic, professional consuls and other persons which enjoy privileges and immunities under international law, provided that they are not nationals of the Slovak Republic, and on condition that reciprocity is guaranteed. The exemption shall not apply to fees collected for Acts Subject to Fees regarding real estate and motions for commencement of proceedings (appellate proceedings), if the subject matter of the dispute is a real estate,
- t) a claimant under Art. 16 par. 1 of Slovak National Council Act No. 293/1992 Coll. on regulation of certain types of title to real estate.
- u) a claimant in proceedings under Act No. 87/1991 Coll. on out-of-court rehabilitation, as amended, and in other proceedings, if so stated by special regulations, 4)
- v) a foreigner in proceedings for granting an asylum, 4a)
- z) a claimant in proceedings under Art. 5 par. 5 Act No. 503/2003 Coll. on restitution of ownership to land and on the change and amendment to Slovak National Council Act No. 180/1995 Coll. on certain measures for land ownership arrangements, as amended by Act No. 217/2004 Coll.,
- za) a consumer seeking protection of his/her rights under a special regulation. 4aa)
- (3) The exemption from the fee also applies to a party whom was admitted an entitlement for legal assistance under a special regulation. 4ab)
- (4) The exemption under paragraphs (1) and (2) also refers to appellate proceedings, review of an appeal, renewal of proceedings and enforcement of a decision or distraint proceedings.

Art. 5 Commencement and Termination of the Fee Liability

- (1) A liability to pay fees arises by:
- a) filing a motion, an appeal or a motion to review an appeal or a request to perform an Act Subject to Fee, if the payer is the petitioner or the appellant,
- b) approving an out-of-court settlement in out-of-court mediation,
- c) making a record of the filing before court.
- d) issuing a decision of inheritance,
- e) realization of assets subject to bankruptcy proceedings; provided that it is a fee for bankruptcy proceedings under a special regulation, 3f)
- f) filing a plea of prejudice in bankruptcy proceedings or restructuring proceedings under a special regulation; 3f) if the matter has been brought before a higher court, the fee cannot be exacted from the payer,
- g) filing a plea of prejudice by a party to a proceeding under a special regulation, 4b)
- h) in other cases, by entering into force of a court decision by which the fee liability has been imposed in relation to the judgement in rem.
- (2) By a valid and final court ruling on discontinuance of proceedings owing to a failure to pay the court fee, the fee liability terminates in full amount.
- (3) The fee liability for filing a plea of prejudice in bankruptcy proceedings or restructuring proceedings under a special regulation 3f) terminates in full amount, if the payer withdraws the plea before the case is submitted to a higher court. If the payer is declared bankrupt under a special regulation 3f) and the administrator continues the proceedings on behalf of the payer, the fee liability terminated in the not yet settled amount.

Art. 6 Fee Rate

(1) The fee rate is stated in the Scale of Fees as a percentage on the fee base (hereinafter only the "Percentage Rate") or as a fixed amount. Unless this Act states otherwise, the fee for filing an appeal is five euros and a fee for review of an appeal is EUR 10.

- (2) If a fee rate is defined for proceedings, it shall mean proceedings on one instance. A fee under the same rate is also charged both in appellate proceedings on merits of the case. The fee for review of appeal is charged in the amount equal to double the fee stated in the Scale of Fees.
- (3) Proceedings on a remedial measure against a court decision in proceedings under Part Five of the Code of Civil Procedure are subject to a fee pursuant to paragraph (2).
- (4) If actions and proceedings are conducted based on an electronic filing, or a filing made through a uniform contact point 3a) or an integrated service point 5ac) and, unless this Act states otherwise for specific items of the Scale of Fees, the fee rate in matters related to the Commercial Register is 50% on the fixed amount set in the Scale of Fees and the fee rate in other matters shall be 50% of the fee rate set in the Scale of Fees, reduced by not more than EUR 70. If the filing includes any enclosures, which shall be attached to the motion under special law 4c), then the first sentence shall apply only if the enclosures are in an electronic form. The fact that a motion to record is not submitted including the enclosures, which will be issued only after the filing is delivered to the uniform contact point or the integrated service point, shall have no impact on reduction of the fee rate.
- (5) If the fee rate in the Scale of Fees is determined per number of pages, including parts thereof, and the act is performed in an electronic form, then the whole act is subject to the fee rate stated in the Scale of Fees, otherwise the fee rate in the lowest amount stated in the Scale of Fees shall apply, if any such amount is defined by the Scale of Fees and in such case the number of pages is not taken into account. The provision of paragraph (4) on fee reduction shall not apply.
- (6) The provision of paragraph (4) on fee reduction shall not apply to the sixth and any further filing made by the same petitioner to the same court in a calendar year.

Art. 7 Fee Base upon Percentage Rate

- (1) Upon a percentage rate, the fee base is the price of the subject matter of the Act Subject to Fee. If it is impossible to determine the fee base this way, then the fee base shall be the price usual for that place at the time of filing the motion for the Act Subject to Fee. If the fee base is a price of property, then the price shall mean the price determined under special regulations. 5)
- (2) The price of related interest, fees and charges shall be included in the fee base only if the related interest, fees and charges is a separate subject matter of the Act Subject to Fee.
- (3) The payer shall indicate the price of the subject matter of the Act Subject to Fee. If the payer fails to do so or if the payer reports an obviously low price, the price will be determined by the court.
- (4) If the subject matter of the Act Subject to Fee is a repeated performance, then the fee base is the sum of prices of all repeated performances.
- (5) If the performance is repeated for an indefinite time, for a lifetime or a time exceeding three years, then as the price of the performance can be regarded three times the price of the annual performance, unless stated otherwise. The same applies to price of rights which can be repeatedly executed.
- (6) For a contractual fine which is a recurring performance for an indefinite time, the price of the annual performance shall be regarded as the price of the performance.
- (7) If, after filing the motion, the subject matter of the Act Subject to Fee is extended, additional fee shall be charged. In appellate proceedings, additional fee shall be charged only if the price of the subject matter of the Act Subject to Fee is increased upon request. If, after filing the motion, the subject matter of the Act Subject to Fee is limited, the pro rata portion of the fee shall be refunded before the first hearing.
- (8) In proceedings for settlement of community property of spouses after divorce, the fee base is the price of all things falling under community property of the spouses and other values which are subject to settlement in the proceedings.
- (9) In proceedings for cancellation and settlement of a common property, the fee base is the price of the share required by the petitioner.
- (10) In appellate proceedings, the fee base is the price claimed in the appeal. The same applies to review of appeal.
 - (11) The fee base is rounded down to the nearest euro.
- (12) If the fee base is denominated in a foreign currency, it shall be converted to euros using the reference conversion rate determined and announced by the European Central Bank or the National Bank of

Slovakia, 5aaa) as a rate valid for the first day in the month in which the fee falls due, or in which the court decided on the amount of the fee.

Art. 7a Rounding of Fees

The calculated fee shall be rounded to eurocents; if the amount exceeding a whole number is

- a) lower 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. 8 Maturity of Fees

- (1) The fee for filing a motion or a petition, a fee for filing a plea of prejudice in bankruptcy proceedings or restructuring proceedings under a special regulation 3f) and a fee for probate proceedings are due at the moment when the fee liability arises.
- (2) The fee for making an official record of the filing, an appeal or an application for appellate review of a decision, is due right after making the official record thereof.
- (3) The fee for bankruptcy proceedings under a special regulation 3f) is due on the date of resolution to distribute the proceeds of the sale, based on which the fee is calculated, and the fee shall be included as a receivable from the bankrupt's assets in the distribution of the proceeds used as the basis for calculation of the fee.
- (4) Other fees shall be payable within three days after the decision imposing the fee liability or the decision approving the out-of-court settlement takes full legal force.

Art. 9 Payment of the Fee

- (1) Fees collected by courts, court state administration authorities and prosecution authorities 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, if the authority is equipped for receiving such payments. Fees can be paid in cash if the courts, court state administration authorities and prosecution authorities are equipped for receiving cash payments and provided that in one separate case the fee does not exceed EUR 300, except for item 17, which can be paid in cash even when it exceeds EUR 300. If the court, court state administration authority and/or prosecution authority is a part of 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 a uniform contact point, 3a) an accredited payer, 5ab) integrated service point 5ac) or the System Operator.
- (3) The authorities stated in Art. 3 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 authorities stated in Art. 3; in such case the general regulation on the administration of state-owned property 5ad) 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 authorities stated in Art. 3; the System Operator and the authorities stated in Art. 3 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) The fee shall be paid to the court which conducted the proceedings of the first instance or to the court which made the act subject to the fee.
- (5) In appellate proceedings, the fee shall be paid to the court against whose decision is challenged by the appeal.
- (6) In proceedings for review of an appeal, the fee shall be paid to the court which decided the case in the first instance.

- (7) In proceedings on actions or remedial measures against decisions of public administration authorities the fee shall be paid to the court performing the Act Subject to Fee.
- (8) In proceedings for reopening of a case, the fee shall be paid to the court which is to decide the motion in the first instance.
- (9) The fees are collected in EUR. The payer shall make the payment using the identification data, in particular, the account number, variable symbol, if the authorities mentioned in Art. 3 notify the payer of such data.
- (10) The fees collected in matters regarding the Commercial Register and fees for court actions regarding the Commercial Register as stated in the Annex, which were performed based on filings made using electronic means shall be paid using the electronic payment portal of the public administration.

Art. 10 Consequences of a Failure to Pay the Fee

- (1) Upon failure to pay a fee which fell due by filing the motion to start the proceedings or review an appeal, the court of the first instance will call upon the payer to pay the fee by the deadline, which, as a rule is within den days from receiving the request to pay; if, despite the request, the fee is not paid by the set deadline, 5a*) the court shall discontinue the proceedings. In the request, the payer shall be informed of the consequences of a failure to pay the fee. Before ordering the proceedings, the court will call upon the payer to pay the fee which fell due by filing the motion to start the proceedings, so that the period from payment of the fee until the proceedings, issuance of a compulsory payment order or an order imposing a duty to perform or a decision without ordering a trial 5b) is not longer than two months; the President of the Court can prolong the period for serious reasons.
 - (2) The court of first instance shall not discontinue the proceedings if:
- a) the court already started to act on merits of the case.
- b) the fee liability arose for a payer whom the court appointed a guardian as either the residence of the payer is unknown or a mail sent to the payer's address abroad has not been delivered,
- c) the subject matter of the motion got extended or a counterclaim is filed in the same matter after the court started to act on merits of the case,
- d) the filing is a remedial measure against a decision made by administration authorities, 6)
- e) the amount of the fee requested contradicts the regulation under this Act,
- f) the fee liability arose to a payer by filing a motion for emergency ruling.
- (3) The court of first instance shall cancel the resolution on discontinuation of proceedings owing to a failure to pay the court fees if the payer pays the court fee by the end of the period for filing an appeal. The court of first instance shall also cancel the resolution on discontinuation of proceedings owing to a failure to pay the court fees if the proceedings were discontinued under a special regulation 3f) and the administrator continues on behalf of the payer.
- (4) In case of a motion to perform the Act Subject to Fee by court state administration authorities and prosecution authorities or upon motion to perform an act by the court as stated in Part II of the Scale of Court Fees, the act will not be performed and the motion will become ineffective although the payer later pays the fee; that shall not apply for fees under item 20a. In the request for payment of the fee, the payer shall be informed of the aforementioned consequences. The fee liability terminates on the day when the motion to perform the act becomes ineffective.
- (5) If the fee for filing a plea of prejudice in bankruptcy proceedings or restructuring proceedings under a special regulation 3f) is not paid, the court of first instance shall take no account of the plea and shall not submit the case for decision by a superior court. The court of first instance shall inform the payer thereof in the request to pay the fee.
- (6) If, by the deadline for filing appeals against a resolution to discontinue the proceedings owing to a failure to pay the court fee an application is filed for exemption from the liability to pay the court fees and the court grants the exemption, or a part thereof, the resolution to discontinue the proceedings shall be cancelled. If only partial exemption is granted, the court will call upon the payer to pay the court fees in the extent not covered by the exemption.

- (1) A fee shall be refunded if it is paid by the one who was not liable to pay the fee or if it is paid based on an erroneous court decision. A fee shall be refunded if the court returns the motion to the petitioner owing to lack of jurisdiction. The fee for filing a plea of prejudice shall be refunded if the plea is filed on reasonable grounds; if in such case the fee has not yet been paid, the court shall cancel the resolution imposing the fee liability. The court receiving the unreasonably paid fee shall decide to refund the fee without a motion to that effect.
- (2) If the paid fee exceeds the amount that should have been paid by more than EUR 1.70, the fee shall be refunded.
- (3) The fee falling due by filing the motion to start the proceedings, filing an appeal or an application for appellate review of a decision shall be refunded if the proceedings is discontinued, if the filing, including appeal or an application for appellate review of a decision is withdrawn before the first hearing irrespective of whether or not a compulsory payment order or an order imposing a duty to perform has been issued; that shall not apply if the application for appellate review of a decision is rejected because it is directed against a decision without remedy. If a motion to start divorce proceedings is withdrawn after the first hearing in the relevant court instance, half of all paid fees shall be refunded. In proceedings for reviewing a decision of decisions of a public administration authority, the fee shall be refunded if the motion to start the proceedings is withdrawn before hearing of the case, or if the proceedings are discontinued because the party is not properly represented in the proceedings.
- (4) In addition to the fee in divorce proceedings and the fee to be refunded pursuant to paragraph (1), the fee, or a part thereof (overpayment) shall be paid back reduced by 1%, however, not less than EUR 6.70. If a motion is withdrawn before payment of the fee, the fee is not imposed.
- (5) The fee shall be refunded in full amount if the request to review settlement of a complaint under special regulations 7) is acknowledged as justified.
 - (6) The authorities mentioned in Art. 3, which
- a) are not involved in the central fees registration system shall, without an undue delay, send a transcript of the valid and conclusive decision on refund of the fees or overpayment to the tax office with local jurisdiction based on the payer's residence or seat and the court shall refund the fee/overpayment within 30 days from the date of receiving the transcript of the valid and conclusive decision on refund of the fees or overpayment; if the court state administration authority or a prosecution authority does not issue a decision, the authority shall send a written notification of the way of settlement of the complaint under special law 7) and the tax office shall refund the fee within 30 days from receiving the written notification,
- b) are involved in the central fees registration system, shall, without an undue delay, send a transcript of the valid and conclusive decision on refund of the fees or overpayment to the System Operator, and the System Operator shall refund the fee/overpayment within 30 days from the date of receiving the transcript of the valid and conclusive decision on refund of the fees or overpayment; if the court state administration authority or a prosecution authority does not issue a decision, the authority shall send a written notification of the way of settlement of the complaint under special law 7) and the System Operator shall refund the fee within 30 days from receiving the written notification.
- (7) If parties terminate the proceedings by approving an out-of-court settlement before the trial on the merits started, 90% of all paid fees shall be refunded to the parties. If parties terminate the proceedings by approving an out-of-court settlement after the trial on the merits started, 50% of all paid fees shall be refunded to the parties. If parties resolved a part of the dispute by an out-of-court settlement in out-of-court proceedings, 30% of the fees paid in the proceedings shall be refunded to the parties in accordance with Part Three of the Code of Civil Procedure. In case of unpaid fees in the same amount, the court shall not collect the fee and shall cancel the resolution imposing the fee liability accordingly. Provisions of paragraphs (3) and (4) shall not apply.
- (8) If proceedings are discontinued after the defendant's assets are declared bankrupt under a special law, 6a) all fees shall be refunded to the petitioner without any reduction, and fees that have not been paid by the date of discontinuation of the proceedings shall not be further collected.
- (9) A fee for protest shall be refunded if the motion to commence proceedings is withdrawn before the trial on the merits started or if the proceedings are discontinued before the trial on the merits started. If fees have not been paid yet, the court shall not collect the fee and shall cancel the resolution imposing the fee liability in full amount.
 - (10) The fee under item 18a c) shall be refunded if the appeal is at least partly justified.

- (11) The decision on refund of fees shall provide identification data of the payer and the amount of the fee/overpayment that shall be refunded. The decision shall also indicate the number of the account to which the fee/overpayment is to be refunded.
- (12) The fee that is to be refunded under paragraphs (4), (7) through (10) shall be rounded up to the nearest eurocent.
- (13) If the tax office or the System Operator do not refund the fee/overpayment by the deadline stated in paragraph (6), the tax office or the System Operator shall pay to the payer a default interest on the fee/overpayment that should have been refunded, in the amount of 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.

Art. 11a

Special Provisions on Payment of the Fee and Maturity of the Fee upon filing a motion for registration via a Uniform Contact Point

- (1) Fees collected through a Uniform Contact Point shall be paid by
- a) payment card,
- b) in cash, or
- c) electronically via the central public administration portal.
- (2) Upon filing a motion for registration via a Uniform Contact Point under a special law, the fee is due at the moment of filing to motion to the Uniform Contact Point.
- (3) If payment of a fee under s special law 7b) is a prerequisite verified before the registration court makes the entry, then collection of the fee through a Uniform Contact Point in the statutory amount is regarded as meeting the requirement, if the payment is made at the moment of submitting the motion for registration to the registration court via the Uniform Contact Point. That is without prejudice to provisions of this Act and the special law 7c) on consequences of a failure to pay the fees or payment of an incorrect amount.
 - (4) Cancelled since 1.11.2015.

Art. 11b

Special Provisions on Time Periods for Payment of Fees via Integrated Service Point or an Accredited Payer

- (1) If fees are paid through an accredited payer 5ab) or via Integrated Service Point, 5ac) the fee is regarded as paid on the day of receiving a secured information of the payment under a special regulation. 7e)
- (2) Upon payment made through an accredited payer 5ab) or via Integrated Service Point 5ac) the deadline for payment of the fee is met if the secured information of payment under a special regulation 7e) is delivered not later than on the last day of the time limit.

Art. 12 Proceedings

- (1) Fees-related matters are decided by the authority authorised to make the Act Subject to Fees. Matters related to fees for proceedings before appellate court shall be decided by the court whose decision is challenged by the appeal, unless the fee is decided by the appellate court. An incorrect decision on fee liability in appellate proceedings shall be changed or cancelled by the appellate court even without a motion.
- (2) Matters related to fees for application for appellate review of a decision shall be decided by the court which decided in the first instance. Matters related to fees for examination of decisions made by public administration authorities shall be decided by the court, which examined the decision. Matters related to fees for renewal of proceedings shall be decided by the court deciding the motion for a new trial.
- (3) If a court issues an incorrect decision on a fee liability, the court shall change or cancel the decision even without a motion.

- (1) A fee or an additional fee cannot be imposed after the lapse of three years from the end of the calendar year in which the fee became due.
- (2) A fee or an additional fee cannot be exacted after the lapse of ten years from the end of the calendar year in which the Act Subject to Fee is completed.
- (3) Refund of a fee under Art. 11 cannot be decided by a court after the lapse of three years from the end of the calendar year, in which the fee was paid; that shall not apply if the petitioner withdrew the motion to commence proceedings, appeal or an application for appellate review of a decision before the first hearing.

Art. 14

- (1) Proceedings on fees-related matters shall be subject to the Code of Civil Procedure, unless this Act states otherwise v.
 - (2) Calculation of time limits under this Act shall be subject to provisions of the Code of Civil Procedure.

Art. 14a Relationship to International Treaties

Provisions of this Act shall apply unless the international treaty by which the Slovak Republic is bound and which has been published in the Collection of Laws of the Slovak Republic states otherwise.

Art. 15 Heading cancelled effective from 1.1.2001

- (1) The Ministry of Justice of the Slovak Republic and regional courts perform reviews at courts and court state administration authorities for correctness and timeliness in collection of fees, refunds, correctness and completeness of records on collection of fees kept by courts and court state administration authorities which are not a part of the central fee registration system, and the inspection of transferring fees to the state treasury.
 - (2) Financial Control Administrations 7f) performs the following controls:
- a) governmental audit of correctness and timeliness in collection of fees, refunds, correctness and completeness of records on collection of fees at courts and court state and prosecution administration authorities; in addition to the above, courts and court and prosecution state administration authorities which are not a part of the central fee registration system are also subject to governmental audit of transferring fees to the state treasury,
- b) the System Operator is subject to audit of fees registration, clearing and refund.

Art. 16 Budgetary Distribution

- (1) Fees collected in the territory of the Slovak Republic are an income to the state budget.
- (2) Authorities under Art. 3, which
- a) are not a part of the central fee registration system, shall transfer the collected fees within 15 working days from payment of the fee to the account of the competent tax office based on the registered office of the authority which collected the fee.
- b) are a part of the central fee registration system, shall transfer the collected fees within 15 working days from the date of payment of the fee to the account of the System Operator.
- (3) A Uniform Contact Point shall transfer the collected fees within 15 working days from the date of payment of the fee to the account of the competent tax office based on the registered office of the district authority which collected the fee.
- (4) 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.

Art. 16a 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 budget,
- 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. 7g) The agreement under the first sentence shall contain terms and details required by a special regulation, 7g) 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. 7h)

Common, Transitional and Final Provisions Art. 17

- (1) Fees for motions to perform Acts Subject to Fees or fees for proceedings started before effective date of this Act shall be collected in accordance with the presently existing regulations, including fees falling due after the effective date of this Act.
- (2) Fees for appeals and applications for appellate review of a decision filed after effective date of this Act are imposed in the amount defined by this Act.
- (3) Paid arbitration fees shall be set off against fees, if any, paid before effective date of this Act to the account of commercial arbitration authority.
- (4) Court fees paid in proceedings under Act No. 87/1991 Coll. on Out-of-Court Rehabilitations, as amended shall be refunded to those who filed motions for the Acts Subject to Fee.

Art. 17a

Fees for motions to perform Acts Subject to Fees or fees for proceedings started before 1 January 2001 shall be collected in accordance with the presently existing regulations, including fees falling due after 1 January 2001.

Art. 17b

Fees for motions to perform Acts Subject to Fees or fees for proceedings started before 1 January 2004 shall be collected in accordance with the presently existing regulations, including fees falling due after 1 January 2004.

Art. 18 Transitional Provision effective from 1 January 2006

- (1) The fee for filing a motion in proceedings on exclusion of assets from the list of the bankrupt's estate shall be refunded to the payer if the payer won the proceedings on exclusion of assets, which started before 1 January 2006 and has not been closed upon a final and conclusive judgement before 1 January 2006.
- (2) Fees for motions to perform Acts Subject to Fees or fees for proceedings started before 1 January 2006 shall be collected in accordance with the presently existing regulations, including fees falling due after 1 January 2006.

Art. 18a
Transitional Provisions effective from 1 July 2007

- (1) Fees for motions to perform Acts Subject to Fees filed before 30 June 2007 or fees for proceedings started before 30 June 2007 shall be collected in accordance with the presently existing regulations, including fees falling due after 30 June 2007, unless otherwise stated below.
- (2) Effective from 1 July 2007, appellate proceedings shall not be discontinued for a failure to pay the fee for filing an appeal, including proceedings started before 30 June 2007 and the pending resolutions on discontinuation of proceedings for a failure to pay the fee for filing an appeal shall become ineffective.
- (3) Pleas of prejudice filed on or before 30 June 2007 shall be decided irrespective of whether the fee for the plea has been paid. That is without prejudice to the fee liability.
- (4) Effective from 1 July 2007, the fees which are subject to the exemption under Art. 4 par. (2) z) shall not be collected for proceedings started on or before 30 June 2007.

Art. 18b Transitional Provision Effective as of 1 January 2008

Effective from 1 January 2008, no fee shall be collected for actions filed for compensation of a loss incurred owing to an illegal decision of a governmental agency or owing to misconduct of a governmental agency, in proceedings started on or before 31 December 2007.

Art. 18c Transitional Provisions on Amendments Effective as of 1 January 2009

- (1) If the base of the fee under Art. 7 is 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 8) 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 9) 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. 9)
- (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 8) 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. 7 paragraph (11) 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. 7 paragraph (11) 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 after 1 January 2009 in the amount determined pursuant to Art. 11 in Slovak Crowns converted to EUR using the conversion rate and rounded up to the nearest eurocent.
- (6) Fees for motions to perform Acts Subject to Fees or fees for proceedings started before this Act comes into force shall be collected in accordance with the presently existing regulations, unless otherwise stated below.
- (7) The provisions of Art. 10 paragraph (6) shall also apply to proceedings started before this Act comes into force.
- (8) The fees which are subject to the exemption under this Act and which have not been collected before this Act comes into force, shall not be collected.
- (9) No fees under this Act shall be paid for appeals against emergency rulings ordered after this Act comes into force in proceedings started before this day.

Art. 18ca

Fees for motions to perform Acts Subject to Fees or fees for proceedings started before 30 September 2012 shall be collected in accordance with regulations valid by 30 September 2012, including fees falling due after 30 September 2012.

Art. 18cb

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 valid by 30 November 2013. Proceedings in fees-related matters started and still pending on 30 November 2013, shall be closed in accordance with regulations being in force until 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 in the wording effective until 30 November 2013.

Art. 18cc

Transitional Provision on Amendments Effective as of 1 January 2014

Fees for motions to perform Acts Subject to Fees or fees for proceedings started before 31 December 2013 shall be collected in accordance with regulations being in force until 31 December 2013, including fees falling due after 31 December 2013.

Art. 18d

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. 18e

Transitional Provision on Amendments Effective as of 1 January 2016

Fees for motions to perform Acts Subject to Fees or fees for proceedings started and not closed upon valid and conclusive judgement by 31 December 2015 shall be collected in accordance with regulations being in force until 31 December 2015, including fees falling due after 31 December 2015.

Art. 19

The following is hereby repealed:

- a) Slovak National Council Act No. 140/1984 Coll. on Court Fees,
- b) Ministry of Finance of the Slovak Socialist Republic Decree No. 142/1984 Coll., implementing the Slovak National Council Act on Court Fees,
- c) Effective for the territory of the Slovak Republic: Ministry of Finance Directive No. 78/1958 Coll., setting Arbitration Fees, and Ministry of Finance Ordinance No. 153/22 493/1961 for Payment of Arbitration Fees as regulated by Ministry of Finance Directive No. 78/1958 Coll., setting Arbitration Fees (Official Journal No. 24/1961).
- d) Ministry of Finance of the Slovak Republic Measure of 1 July 1991 on Reliefs from Court Fees (reg. in vol. 60/1991 Coll.).

Art. 20

This Act shall enter into force on the date of promulgation.

F. Mikloško (signed)

J. Čarnogurský (signed)

- 1) Art. 67 of the Code of Civil Procedure.
- 1a) Art. 44 and 50 of the Slovak National Council Act No. 233/1995 Coll. on Court Distrainers and Distraint Procedures (the Distrainment Rules) and on changes and amendments to certain acts, as amended.
- 1b) Art. 5 Act No. 757/2004 Coll. on Courts and on changes and amendments to certain acts, as amended. 1c) Art. 34 Act No. 757/2004 Coll.
- 2) Art. 5 Act No. 757/2004 Coll. on Courts and on changes and amendments to certain acts.
- 2) Act No. 365/2004 Coll. on Equal Treatment in Certain Areas and Protection against Discrimination, and on changes and amendments to certain acts (Anti-Discrimination Act), as amended.
- 3) Art. 148a Act No. 25/2006 Coll. of Laws on Public Procurement and on changes and amendments to certain acts, as amended.
- 3a) Art. 11 Act No. 136/2010 Coll. on Services at Local Market and on changes and amendments to certain acts. Art. 66b Act No. 455/1991 Coll. as amended.
- 3aa) Act No. 523/2004 Coll. on Budget Rules of the Public Service and on changes and amendments to certain acts as amended.
- 3b) Act No. 447/2008 Coll. on Financial Benefits for Serious Health Disability Compensation and on changes and amendments to certain acts as amended.
- Act No. 448/2008 Coll. on Social Services and on changes and amendments to Act No. 455/1991 Coll. on Trade Licensing (Trade Licensing Act), as amended.
- 3c) Art. 32 through 60 Act No. 5/2004 Coll. on Employment Services and on changes and amendments to certain acts, as amended.
- 3cb) Council Regulation (EC) No. 4/2009 of 18 December 2008 on jurisdiction, applicable law, recognition and enforcement of decisions and cooperation in matters relating to maintenance obligations (OJ. EU L 7, 10.1.2009) as amended.
- 3d) Art. 82 par. 4 Act No. 346/2005 Coll. on State Service of Professional Soldiers of Armed Forces of the Slovak Republic and on changes and amendments to certain acts as amended.
- Art. 248 Act No. 73/1998 Coll. on State Service of Police Force Members, the Slovak Intelligence Service. Members, the Prison and Judicial Guard of the Slovak Republic and the Railway Police.
- Art. 236 Act No. 200/1998 Coll. on State Service of Customs Officers and on changes and amendments to certain acts.
- 3e) Art. 2 par. 8 of Slovak National Council Act No. 207/1995 Coll. on Civil Service and on changes and amendments to Slovak National Council Act No. 347/1990 Coll. on the Organisation of Ministries and other Central Bodies of the Slovak Republic, as amended, Slovak National Council Act No. 83/1991 Coll. on Competences of the State Bodies of the Slovak Republic in Implementation of the Employment Policy, as amended and Slovak National Council Act No. 372/1990 Coll. on Offences, as amended.
- 3f) Act No. 7/2005 Coll. on Bankruptcy and Restructuring and on changes and amendments to certain acts.
- 3g) Act No. 328/1991 Coll. on Bankruptcy and Composition, as amended.
- 3h) Slovak National Council Act No. 233/1995 Coll. on Court Distrainers and Distraint Procedures (the Distrainment Rules) and on changes and amendments to certain acts, as amended.
- 3i) Art. 17 par. 7, Art. 49 par. 8, Art. 51 par. 8, Art. 52 par. 6, Art. 54 par. 4, Art. 58 par. 3, Art. 60 par. 6 and 7, Art. 61 par. 4, Art. 63 par. 3, Art. 64 par. 6, Art. 68 par. 8 Act No. 308/2000 Coll. on Broadcasting and Retransmission and on changes to Act No. 195/2000 Coll. on Telecommunications, as amended.
- 4) Act No. 403/1990 Coll. on the Alleviation of Consequences of Certain Property Grievances, as amended. Act No. 229/1991 Coll. on the Arrangement of Ownership Relations towards Agricultural Land and other Agricultural Property.
- 4a) Art. 3 Act No. 480/2002 Coll. on Asylum and on changes and amendments to certain acts as amended. 4aa) For example: Art. 3 par. 5 Act No. 250/2007 Coll. on Consumer Protection and on changes to Slovak National Council Act No. 372/1990 Coll. on Offences, as amended.
- 4ab) Act No. 327/2005 Coll. on Providing the Legal Aid to Persons in Material Need and on changes and amendments to Act No. 586/2003 Coll. on Advocacy and on changes and amendments to Act No. 455/1991 Coll. on Trade Licensing (Trade Licensing Act), as amended by Act No. 8/2005 Coll.
- 4b) Code of Civil Procedure.
- Slovak National Council Act No. 233/1995 Coll.

- 4c) For example: Art. 5 par. 2 Act No. 530/2003 Coll. on Commercial Register and on changes and amendments to certain acts, as amended.
- 5) Ministry of Justice of the Slovak Republic Decree No. 492/2004 Coll. on Determination of General. Value of Property.
- 5a*) Art. 55 through 58 of the Code of Civil Procedure.
- 5aaa) Art. 28 par. 2 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).
- 5ab) Art. 45 Act No. 305/2013 Coll. on the Electronic Form of Governance Conducted by Public Authorities and on changes and amendments to certain acts (Act on e-Government).
- 5ac) Art. 7 Act No. 305/2013 Coll.
- 5ad) Slovak National Council Act No. 278/1993 Coll. on Administration of State Property, as amended.
- 5b) For example: Art. 115a of the Code of Civil Procedure.
- 6) Art. 250l Code of Civil Procedure.
- 6a) Art. 47 Act No. 7/2005 Coll. on Bankruptcy and Restructuring and on changes and amendments to certain acts as amended.
- 7) Art. 67 par. 1 c) Act No. 757/2004 Coll. on Courts and on changes and amendments to certain acts.
- 7b) Art. 6 par. 1 f) Act No. 530/2003 Coll.
- 7c) Art. 8 par. 3 through 5 Act No. 530/2003 Coll.
- 7e) Art. 43 a 44 Act No. 305/2013 Coll.
- 7f) Art. 3 c) Act No. 440/2000 Coll. on Financial Control Administrations, as amended.
- 7g) Art. 106 Treaty on the 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).
- 7h) 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.
- 8) 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.
- 9) Art. 2 Act No. 659/2007 Coll. as amended by Act No. 270/2008 Coll.
- 10) Regulation (EC) No. 1896/2006 of the European Parliament and of the Council of 12 December 2006 creating a European order for payment procedure (OJ EU L 399, 30. 12. 2006), as amended.