

ACT No. 361/2014 Coll. of 26 November 2014
on Motor Vehicle Tax and on Amendments and Supplements to Certain Acts

Amendment: Act No. 253/2015 Coll., Act No. 364/2019 Coll., Act No. 339/2020 Coll.

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

Article I

Section 1
Object of Regulation

This Act regulates taxation of motor vehicles and towed vehicles of L, M, N and O categories¹⁾ (hereinafter referred to as “the vehicle”) by motor vehicle tax (hereinafter referred to as “the tax”).

Section 2
Subject of Tax

(1) The subject of the tax is a vehicle which is registered²⁾ in the Slovak Republic and is used to conduct business activities³⁾ or any other self-employment activities⁴⁾ (hereinafter referred to as “the business”) in the tax period. For the purposes of this Act, the use of a vehicle for the conduct of business activities shall mean

- a) the actual use of the vehicle for conducting business activities,
- b) accounting¹²⁾ of the vehicle,
- c) keeping the vehicle in the tax records,¹³⁾
- d) applying expenses related to the use of the vehicle; or
- e) the use of the vehicle for the conduct of business activities by the taxpayer pursuant to Section 3 (c) to (e).

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

- a) which have been allocated a special registration number containing the letter M, H or S,⁵⁾
- b) vehicles intended for the conduct of special activities, not intended for the transport, which are identified as a special vehicle in the part I and part II of the vehicle registration certificate⁶⁾ (hereinafter referred to as “the certificate”).

Section 3
Taxpayer

Taxpayer is a natural person or legal entity that

- a) is registered in the certificate as a holder of the vehicle;
- b) has its organisational unit registered in the certificate as a holder of the vehicle;
- c) uses a vehicle in which certificate a person who deceased, ceased to exist or was dissolved is registered as the holder of the vehicle;
- d) uses a vehicle in which certificate a person who does not use the vehicle for business is registered as the holder of the vehicle; or
- e) is an employer and pays to its employee travel expenses compensation for the use of the vehicle which is not used for business.

Section 4
Exemption from Tax

(1) The following vehicles are exempted from the tax

- a) vehicles of diplomatic missions and consular offices if reciprocity is guaranteed;
- b) vehicles of ambulance service, vehicles of mine rescue service, vehicles of mountain rescue service, vehicles of air rescue service, and vehicles of fire protection;
- c) vehicles of regular passenger transport performing transport on the basis of a service contract⁷⁾ in the public interest;

d) vehicles used solely in agricultural production and forestry production.

(2) The exemption from tax according to Section 4(1) (b) through (d) shall be applied by the taxpayer in the tax return.

Section 5 Basis of Tax

(1) The basis of the tax for vehicles of L, M and N categories with electricity being the sole source of energy is the engine output in kW.

(2) The basis of the tax for a passenger vehicle is the engine cylinder capacity in cm³ stated in the certificate. For the purposes hereof, a passenger vehicle shall mean a vehicle of L and M1 categories.

(3) The basis of the tax for a utility vehicle and bus is their maximum technically permissible laden weight or total weight in tons and the number of axles according to the certificate. For the purposes hereof, a utility vehicle shall mean a vehicle of M2, M3, N1 through N3 and O1 through O4 categories.

(4) The maximum technically permissible laden weight is stated in the certificate. The maximum technically permissible laden weight of a single vehicle creating an articulated vehicle is the sum of the highest permissible weights falling on single axles stated in the certificate.

(5) The total weight is the sum of unladen weight and capacity weight. The total weight of a single vehicle creating an articulated vehicle is the sum of weights falling on single axles stated in the certificate.

Section 6 Annual Tax Rate

(1) The annual tax rates, except for the annual tax rates for utility vehicles, which are tractor and semi-trailer, are set out in Annex 1.

(2) The annual tax rates for utility vehicles, which are tractor and semi-trailer, are set out in Annex 1a.

Section 7 Reduction and Increase of Annual Tax Rate

(1) The annual tax rate according to Section 6 for vehicles of categories L, M1, N1, N2, O1 to O3 shall be

- a) reduced by 25% during the first 36 calendar months starting from the month of the first registration of the vehicle,
- b) reduced by 20% during the next 36 calendar months,
- c) reduced by 15% during the further 36 calendar months,
- d) used during the next 36 calendar months following the expiry of the sum of the number of calendar months according to letters (a) to (c),
- e) increased by 10% during the next 12 calendar months following the expiry of the sum of the number of calendar months according to letters (a) to (d),
- f) increased by 20% following the expiry of the sum of the number of calendar months according to letters (a) to (e).

(2) The annual tax rate according to Section 6 for utility vehicles of categories M2, M3 and N3 shall be

- a) reduced by 50% during the first 36 calendar months starting from the month of the first registration of the vehicle,
- b) reduced by 40% during the next 36 calendar months,
- c) reduced by 30% during the further 36 calendar months,
- d) reduced by 20% during the next 36 calendar months following the expiry of the sum of the number of calendar months according to letters a) to c),
- e) reduced by 10% during the next 12 calendar months following the expiry of the sum of the number of calendar months according to letters (a) to (d),

f) used following the expiry of the sum of the number of calendar months according to letters (a) to (e).

(3) The annual tax rate according to Section 6 for utility vehicles of category O4 shall be reduced by 60%.

(4) The annual tax rate according to paragraphs 1 to 3 shall be reduced by 50% for

- a) a hybrid motor vehicle,
- b) a motor vehicle powered by compressed natural gas (CNG) or liquefied natural gas (LNG),
- c) a hydrogen-powered motor vehicle.

(5) The taxpayer shall reduce the annual tax rate according to Section 7(1) through (4) hereof by 50% in the case of a vehicle which was used for combined transport¹¹⁾ at least 60 times during the tax period.

(6) The taxpayer shall apply the reduction and the increase of the annual tax in the tax return.

(7) The taxpayer shall demonstrate the use of vehicle of N and O categories in combined transport by a confirmation from intermodal terminal provided on the transport document.

(8) If the distance travelled on railway in the territory of the Slovak Republic exceeds 250 km, such combined transport shall be included twice for the purpose of reduction of the tax.

Section 8

Origin of Tax Liability, Cessation of Tax Liability and Notification Duty

(1) The tax liability arises on the first day of the month in which the decisive conditions referred to in Section 2(1) hereof were met unless otherwise stipulated by Section 8(4) and (5) hereof.

(2) The tax liability shall expire on the last day of the month in which the following took place

- a) exclusion or temporary exclusion of the vehicle from records of vehicles in Slovak Republic;
- b) termination or interruption of business;
- c) issuance of a certificate by the Police Force about the theft of the vehicle,
- d) cessation of the taxpayer without liquidation;
- e) making an entry of the transfer of possession of the vehicle in the vehicle documents,
- f) termination of the use of the vehicle by the taxpayer pursuant to Section 3(c) through (e) hereof.

(3) The taxpayer shall state the origin of tax liability and cessation of tax liability in the tax return.

(4) The tax liability of a legal successor of the taxpayer who was dissolved without liquidation shall arise on the first day of the month following the cessation of the taxpayer who was dissolved without liquidation.

(5) If the person of the taxpayer changes in relation to the same object of tax during one calendar month, the new taxpayer shall have tax liability since the first day of the month following after the month when the change occurred; the tax liability of the original taxpayer shall expire on the last day of the month in which the change occurred.

(6) A vehicle shall be subject to tax for a maximum of 12 calendar months, even if, in the same calendar month, the same taxpayer experiences the extinction of the tax liability and, subsequently, the creation of the tax liability, the tax liability expiring on the last day of the month in which the event giving rise to the extinction of the tax liability occurred and the tax liability arising on the first day of the month following the month in which the event giving rise to the tax liability occurred.

(7) The tax liability shall expire on 31 December of the preceding tax period if, in the tax period, which is the calendar year, the decisive facts pursuant to Section 2(1) were not fulfilled and the vehicle was not accounted for in that tax period,¹²⁾ the vehicle was not kept in the tax records¹³⁾ or the expenses related to the use of the vehicle were not applied. The taxpayer is obliged to notify the tax administrator of this fact by 31 January after the end of the tax period, without disclosing this fact in the tax return. The taxpayer shall submit the notice of extinction of tax liability on a form, the model of which shall be determined by the Financial Directorate of the Slovak Republic and published on its website.

Section 9 Tax Period and Tax Return

- (1) Tax period is a calendar year unless otherwise stipulated by Section 9(3) through (7) hereof.
- (2) Tax return for the relevant tax period shall be filed with the tax administrator by 31 January following the end of that tax period unless otherwise provided by Section 9(3) through (7) hereof. The tax is payable on the last day of the deadline for filing the tax return.
- (3) If the taxpayer is dissolved without liquidation, the tax return for the tax period ended on the last day of the month in which the taxpayer was dissolved without liquidation shall be filed by the taxpayer's legal successor within one month following the end of that tax period.
- (4) If bankruptcy is declared on the property of the taxpayer, the tax return for the tax period ended on the last day of the month in which the taxpayer was declared bankrupt a tax return shall be filed within one month following the end of that tax period. The tax period of the taxpayer who was declared bankrupt starts on the first day of the month following the month in which the bankruptcy was declared and ends on the last day of the calendar year in which the bankruptcy was declared.
- (5) If the taxpayer is dissolved with liquidation, the tax return for the tax period ended on the last day of the month in which the taxpayer started liquidation shall be filed by the liquidator within one month following the end of that tax period. The tax period of the taxpayer who is dissolved with liquidation starts on the first day of the month following the month in which the taxpayer is dissolved with liquidation and ends on the last day of the calendar year in which the taxpayer is dissolved with liquidation.
- (6) If the taxpayer terminates or interrupts business, the tax return for the tax period ended on the last day of the month in which the taxpayer terminates or interrupts the business shall be filed by the taxpayer within one month following the end of that tax period.
- (7) If the taxpayer dies during the tax period or after the end of the tax period within the deadline for filing the tax return referred to in the first sentence of paragraph 2, the tax return for the tax period ending on the last day of the month in which the taxpayer died must be filed by the heir, or, if there are more than one heir, by the heir to whom the agreement of the heirs so provides. If they do not agree, the tax administrator shall designate the heir who will file the tax return. The tax return shall be filed within three months after the month in which the taxpayer died; the tax administrator may extend this period at the request of the heir if the heir submits the request not later than 15 days before the expiry of the period for filing the tax return under this paragraph. If the inheritance goes to the Slovak Republic, no tax return shall be filed. If the taxpayer dies, for the tax period in which the conditions pursuant to Section 8(7), first sentence, have been fulfilled, the heir, or if there are more than one heir, the heir to whom it follows from the agreement of the heirs or, failing agreement, the heir designated by the tax administrator, shall notify the tax administrator of the extinction of the tax liability pursuant to Section 8(7) in lieu of a tax return within the deadline referred to in the third sentence.
- (8) In addition to the calculation of tax, a taxpayer – natural person shall state in the tax return also the first name, surname, title, addendum of business name if any, permanent address, tax registration number¹⁵⁾ or personal number or date of birth if the tax registration number is not assigned and a taxpayer – legal entity shall state the business name or name, tax registration number and registered office. In the tax return, the taxpayer can also provide their phone number, e-mail address and fax number. The tax administrator is entitled to process the data according to this Section 9(8) hereof according to a special regulation.¹⁶⁾

Section 10 Advance Tax and Payment of Tax

- (1) Advance tax is a payment calculated from the estimated tax which the taxpayer is obliged to make during the tax period.

(2) Estimated tax is the sum of annual tax rate adjusted pursuant to Section 7 for every vehicle which is subject to tax as at 1 January of the tax period and is not exempt from tax pursuant to Section 4(1) (b) to (d).

(3) Taxpayer whose estimated tax exceeds EUR 700 and does not exceed EUR 8,300 is obliged to pay quarterly advance taxes for the tax period, namely in the amount of one quarter of the estimated tax. Quarterly advance taxes are payable by the end of the relevant calendar quarter.

(4) Taxpayer whose estimated tax exceeds EUR 8,300 is obliged to pay monthly advance taxes for the tax period, namely in the amount of one twelfth of the estimated tax. Monthly advance taxes are payable by the end of the relevant calendar month.

(5) Taxpayer whose estimated tax does not exceed EUR 700 and taxpayer whose tax liability arises during the tax period shall not pay advance taxes for the tax period. At the request of the taxpayer, the tax administrator may determine the taxpayer under the first sentence to pay advance taxes. No appeal may be lodged against the decision of the tax administrator to determine the payment of advance taxes on the basis of a taxpayer's request.

(6) The taxpayer according to Section 10(3) to (5) and (11) hereof shall pay the tax within the deadline for filing the tax return.

(7) In the case of origin and cessation of tax liability during tax period, the taxpayer is obliged to pay an aliquot part of the tax within the deadline for filing the tax return. The aliquot part of the tax shall be calculated as product of one twelfth of the annual tax rate according to Section 6 hereof or adjusted annual tax rate according to Section 7(1), (3) through (5) hereof and the number of calendar months during which the vehicle was used for business.

(8): If the exemption under Section 4(1) (b) or (d) ceases during the tax period, the taxpayer shall pay an aliquot part of the tax under paragraph 7.

(9) The taxpayer is obliged to pay the aliquot part calculated as product of one three-hundred and sixty-fifth part and, in a leap year, one three-hundred and sixty-sixth part of the annual tax rate according to Section 6 or adjusted annual tax rate according to Section 7(1), (3) and (4) and the number of calendar days during which the vehicle was used for the transport made outside the performance of transport based on service contract in the public interest, namely within the deadline for the filling of the tax return according to Section 9.

(10) The payment of advance taxes is not affected by a change in the object of the tax, the origin and cessation of exemption from taxes, the reduction and increase of the annual tax rate during the tax period and the filing of an additional tax return.

(11) In the case of change of the fact based on which the estimated tax was calculated, the tax administrator may determine payment of advance taxes differently than stipulated in Section 10(3) and (5) hereof upon taxpayer's request. An appeal may not be filed against the decision of the tax administrator on the determination of different payment of advance taxes upon taxpayer's request.

(12) If the event according to Section 9(3) through (7) hereof occurs, the taxpayer is obliged to pay advance tax which became mature following the day when the decisive event occurred.

(13) The taxpayer shall pay the advance tax in the manner provided for in a special regulation.¹⁷⁾

(14) If tax calculated in the tax return is higher than the advance taxes paid, the taxpayer is obliged to pay the difference within the deadline for the filing of the tax return. If the paid advance taxes are higher than the tax calculated in the tax return, the tax overpayment shall be used according to a special regulation.¹⁸⁾

(15) The tax to be paid, calculated in the tax return, shall not be paid if it does not exceed EUR 5.

The provisions of this Act shall not apply if otherwise provided by an international treaty which was ratified and declared by the way stipulated by law.

Section 12 Rounding

Tax, proportional part of the tax, advance tax and annual tax rate reduced or increase according to Section 7 hereof shall be rounded down to eurocents.

Section 13 Tax Administration

The tax administration shall be carried out by tax offices.¹⁹⁾ Special regulation²⁰⁾ applies to the administration of tax.

Section 14

This Act transposes the binding legal acts of the European Union stated in Annex No. 2 hereto.

Section 15 Transitional Provisions

(1) If the tax liability and notification duty arise according to Act No. 582/2004 Coll. on Local Taxes and Local Fee for Communal Waste and Small Construction Waste, as amended, before 31 December 2014, the Act effective by 31 December 2014 shall be applied unless otherwise stipulated by Section 15(2) and (3) hereof.

(2) Since 1 January 2015, the tax administrator according to Section 13 hereof is competent to perform administration of tax for the tax periods which ended not later than by 31 December 2014.

(3) If the tax liability relating to the tax and notification duty arise according to Act No. 582/2004 Coll. on Local Taxes and Local Fee for Communal Waste and Small Construction Waste, as amended, before 31 December 2014 and the advance tax or tax, including fine and default interest relating to the tax, are paid after 31 December 2014, they constitute revenue of the state budget.

Section 15a Transitional Provisions to Amendments Effective from 1 January 2016

Since 1 January 2016, the tax administrator according to Section 13 hereof is competent to perform administration of tax for the tax periods which ended before 31 December 2015.

Section 15b Transitional Provision to Amendment Effective from 1 January 2020.

The provision of Section 2(1) as effective from 1 January 2020 shall apply for the first time to the tax period beginning on 1 January 2020.

Section 15c Transitional Provisions to Amendments Effective from 1 December 2020

(1) The annual tax rates set out in Annex 1a shall be applied for the first time when filing the tax return for the tax period 2020.

(2) The provisions of Section 7(1) to (3) as effective from 1 December 2020 shall apply for the first time when filing a tax return for the tax period 2020.

(3) Tax returns for tax periods beginning no earlier than 1 January 2020 and ending no later than 28 February 2021,

(a) shall be filed by the taxpayer by 31 March 2021 on a tax return form, the model of which shall be determined by the Ministry of Finance of the Slovak Republic and published on its website, while the deadlines pursuant to Section 9(2) to (7) shall not apply; this shall not apply to a taxpayer who has filed a tax return within the deadline pursuant to Section 9(3) to (7) prior to 1 December 2020 and is not subject to the provisions of Section 7(1) to (3) and Annex 1a as effective from 1 December 2020,

(b) may be filed by the taxpayer by 31 March 2021 on a tax return form, the model of which shall be determined by the Ministry of Finance of the Slovak Republic and published on its website, if the taxpayer has filed the tax return within the deadline pursuant to Section 9(3) to (7) before 1 December 2020 and is subject to the provisions of Section 7(1) to (3) and Annex 1a, as effective from 1 December 2020.

(4) Advance taxes pursuant to Section 10(3) to (5) and (11) for the tax period 2021 payable by the expiry of the deadline for filing the tax return pursuant to paragraph 3 shall not be paid by the taxpayer. After the expiry of the deadline for filing the tax return pursuant to paragraph 3, the taxpayer shall pay advances pursuant to Section 10(3) due by the end of the second, third and fourth calendar quarters in the amount of one-third of the estimated tax pursuant to Section 10(2) or pursuant to Section 10(4) due by the end of the fourth to twelfth calendar month in the amount of one ninth of the estimated tax pursuant to Section 10(2); the provision of Section 10(11) shall not be affected thereby.

Article II

Act No. 564/2004 Coll. on Budget Determination of Income Tax Yields to Regional Self-Government and on Amendments and Supplements to Certain Acts, as amended by Act No. 171/2005 Coll., Act No. 479/2009 Coll., Act No. 38/2011 Coll., Act No. 548/2011 Coll., Act No. 463/2013 Coll. and Act No. 333/2014 Coll. shall be amended and supplemented as follows:

1. In Section 3, the figure "21.9" shall be replaced by the figure "29.2".
2. After Section 7d, there shall be inserted Section 7e which shall read as follows:

"Section 7e

Tax offices shall allocate and remit tax yields to higher territorial units according to Section 3 in the wording effective from 1 January 2015 for the first time in January 2015."

Article III

Act No. 582/2004 Coll. on Local Taxes and Local Fee for Communal Waste and Small Construction Waste, as amended by Act No. 733/2004 Coll., Act No. 747/2004 Coll., Act No. 171/2005 Coll., Act No. 517/2005 Coll., Act No. 120/2006 Coll., Act No. 460/2007 Coll., Act No. 538/2007 Coll., Act No. 465/2008 Coll., Act No. 535/2008 Coll., Act No. 467/2009 Coll., Act No. 527/2010 Coll., Act No. 406/2011 Coll., Act No. 460/2011 Coll., Act No. 548/2011 Coll., Act No. 68/2012 Coll., Act No. 286/2012 Coll., Act No. 343/2012 Coll., Act No. 347/2013 Coll., Act No. 484/2013 Coll., Act No. 268/2014 Coll. and Act No. 333/2014 Coll. shall be amended and supplemented as follows:

1. In Section 2, paragraph 3 shall be omitted.
2. Section 3, including the title, shall read as follows:

"Section 3 Tax Period

The tax period for local taxes referred to in Section 2(1)(a), (b), (e), (f) and (h) hereof and for the fee referred to in Section 2(2) hereof is a calendar year."

3. Part Eleven shall be omitted.

The footnotes to references 38, 38a, 39, 40, 41, 42a, 43, 44, 45, 45a, 45aa, 45ab, 45ac, 45b and 46 shall be omitted.

4. In Section 98, there shall be omitted the words “and paragraph 3”.

5. In Section 99, there shall be omitted paragraphs 5 through 7.

The footnote to reference 46b shall be omitted.

6. In Section 100, there shall be omitted paragraph 2. At the same time, marking of paragraph 1 shall be cancelled.

7. In Section 101(2), after the word “Tax” there shall be omitted the comma and the words “advances on motor vehicle tax”.

8. In Section 102, there shall be omitted the words “90, 91, 93,”.

9. After Section 104h, there shall be inserted Section 104i which, including its title, shall read as follows:

“Section 104i
Transitional Provisions to Amendments Effective from 1 January 2015

(1) The tax administrator shall remit the tax yield from motor vehicle tax to the higher territorial unit for the last time according to the existing regulation for the month December 2014, namely in whole and by 15 January 2015.

(2) The motor vehicle tax according to the existing regulation, including the fine and default interest relating to the tax and advance on motor vehicle tax paid after 31 December 2014 constitute revenue of the state budget.

(3) The yield from road tax collected by tax offices, including the yield from fine and sanction interest relating to the tax, constitutes revenue of the state budget after 31 December 2014 and the provisions of Section 103(4) hereof shall not apply since 1 January 2015.”.

10. Section 105 shall be omitted.

11. Annexes No. 3 and No. 4 shall be omitted.

Article IV

Act No. 583/2004 Coll. on Budgetary Rules of the Regional Self-Administration and on Amendments and Supplements to Certain Acts, as amended by Act No. 611/2005 Coll., Act No. 324/2007 Coll., Act No. 54/2009 Coll. and Act No. 426/2013 Coll. shall be amended and supplemented as follows:

1. In Section 6(1), there shall be omitted letter a).

The existing letters b) through k) shall be marked as letters a) through j).

2. In Section 6(3), the word “(f)” shall be replaced by the word “)”, the word “(k)” shall be replaced by the word “(j)” and the words “(g) through (j)” shall be replaced by the words “(f) through (i)”.

Article V

Act No. 563/2009 Coll. on Tax Administration (Tax Procedure Code) and on Amendments and Supplements to Certain Acts, as amended by Act No. 331/2011 Coll., Act No. 332/2011 Coll., Act No. 384/2011 Coll., Act No. 546/2011 Coll., Act No. 69/2012 Coll., Act No. 91/2012 Coll., Act No. 235/2012 Coll., Act No. 246/2012 Coll., Act No. 440/2012 Coll., Act No. 218/2013 Coll., Act No. 435/2013 Coll., Act No. 213/2014 Coll., Act No. 218/2014 Coll. and Act No. 333/2014 Coll. shall be amended and supplemented as follows:

1. In the footnote to reference 1, the following citation: "Act No. 361/2014 Coll. on Motor Vehicle Tax and on Amendments and Supplements to Certain Acts." shall be added at the end.

2. In Section 11(7), there shall be inserted letter (g) which shall read as follows:

"g) notification or disclosure of the amount of payable tax to legal entity on the basis of data from the public part of the register of financial statements. 37aa)".

3. In Section 44(3), the words "belonging to local competence of a different tax administrator" shall be replaced by the words "for which another tax administrator is competent".

4. In the footnote to reference 44, the citation "Act No. 582/2004 Coll., as amended." shall be replaced by the citation "Act No. 361/2014 Coll.".

Article VI

This Act shall take effect on 1 January 2015.

Act No. 253/2015 Coll. took effect on 1 January 2016.

Andrej Kiska m.p.

Peter Pellegrini m.p.

Robert Fico m.p.

Annual Tax Rates

Vehicles of L, M and N categories with electricity as the only power source

	Annual tax rate in euros
Engine output in kW	0

Passenger vehicles

Engine cylinder capacity in cm ³		Annual tax rate in euros
Over	Up to (inclusive)	
	150	50
150	900	62
900	1 200	80
1 200	1 500	115
1 500	2 000	148
2 000	3 000	180
3 000		218

Utility vehicles except tractors and semi-trailers and buses

Number of axles	Total weight or maximum technically permissible laden weight in tons		Annual tax rate in euros
	Over	Up to	
1 or 2		1	74
	1	2	133
	2	4	212
	4	6	312
	6	8	417
	8	10	518
	10	12	620
	12	14	777

axles	14	16	933
	16	18	1 089
	18	20	1 252
	20	22	1 452
	22	24	1 660
	24	26	1 862
	26	28	2 075
	28	30	2 269
	30		2 480
3 axles		15	566
	15	17	673
	17	19	828
	19	21	982
	21	23	1 144
	23	25	1 295
	25	27	1 452
	27	29	1 599
	29	31	1 755
	31	33	1 964
	33	35	2 172
	35	37	2 375
	37	40	2 582
40		2 790	
		Up to 23	721
	Over 23	Up to 25	877
	Over 25	Up to 27	1 033
	Over 27	Up to 29	1 189

4 and more axles	Over 29	Up to 31	1 337
	Over 31	Up to 33	1 548
	Over 33	Up to 35	1 755
	Over 35	Up to 37	1 968
	Over 37	Up to 40	2 172
	Over 40		2 375

ANNEX No. 1a

Annual Tax Rates

Utility vehicles - tractors and semi-trailers

Number of axles	Total weight or maximum technically permissible laden weight in tons		Annual tax rate in euros
	Over	Up to	
1 or 2 axles		8	312
	8	10	417
	10	12	518
	12	14	620
	14	16	777
	16	18	933
	18	20	1 089
	20	22	1 252
	22	24	1 452
	24	26	1 660
	26	28	1 862
	28	30	2 075
	30		2 269
		17	566

3 axles	17	19	673
	19	21	828
	21	23	982
	23	25	1 144
	25	27	1 295
	27	29	1 452
	29	31	1 599
	31	33	1 755
	33	35	1 964
	35	37	2 172
	37	40	2 375
	40		2 582
4 and more axles		25	721
	25	27	877
	27	29	1 033
	29	31	1 189
	31	33	1 337
	33	35	1 548
	35	37	1 755
	37	40	1 968
	40		2 172

ANNEX No. 2

ANNEX No. 2 LIST OF TRANSPOSED BINDING LEGAL ACTS OF THE EUROPEAN UNION

1. Council Directive 92/106/EEC of 7 December 1992 on the establishment of common rules for certain types of combined transport of goods between Member States (OJ L 368, 17.12.1992), as amended by the Act concerning the conditions of accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994), the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments

to the Treaties on which the European Union is founded (OJ L 236, 23.9.2003), Council Directive 2006/103/EC of 20 November 2006 (OJ L 363, 20.12.2006) and Council Directive 2013/22/EU of 13 May 2013 (OJ L 158, 10.6.2013).

2. Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of heavy goods vehicles for the use of certain infrastructures (Special edition of OJ, Chapter 7 Volume 004, OJ L 187, 20.7.1999), as amended by Directive 2006/38/EC of the European Parliament and of the Council of 17 May 2006 (OJ L 157, 9.6.2006), and Council Directive 2006/103/EC of 20 November 2006 (OJ L 363, 20.12.2006), Directive 2011/76/EU of the European Parliament and of the Council of 27 September 2011 (OJ L 269, 14.10.2011) and Council Directive 2013/22/EU of 13 May 2013 (OJ L 158, 10.6.2013).

1) Section 4(2) (a) to (d), (3) and (4) of Act No. 106/2018 Coll. on the Operation of Vehicles in Road Traffic and on Amendments and Supplements to Certain Acts.

2) Sections 114 and 115 of Act No. 8/2009 Coll. on Road Traffic and on Amendments and Supplements to Certain Acts, as amended.

3) Section 2 of the Commercial Code, as amended.
Section 6(1) of Act No. 595/2003 Coll. on Income Tax.

4) Section 6(2) of Act No. 595/2003 Coll., as amended.

5) Section 127(6), (8) and (9) of Act No. 8/2009 Coll., as amended.

6) Section 39 and Section 170(3) of Act No. 106/2018 Coll.

7) Section 21 of Act No. 56/2012 Coll. on Road Traffic.

8) Cancelled.

9) Cancelled.

10) Cancelled.

11) Section 2(4) of Act No. 514/2009 Coll. on the Transport on Railroads.

12) Act No. 431/2002 Coll. on Accounting, as amended.

13) Section 6(11) of Act No. 595/2003 Coll., as amended by Act No. 463/2013 Coll.

14) Cancelled.

15) Section 67 of Act No. 563/2009 Coll., as amended.

16) Act No. 18/2018 Coll. on Personal Data Protection and on Amendments and Supplements to Certain Acts.

17) Section 55 of Act No. 563/2009 Coll., as amended.

18) Section 79 of Act No. 563/2009 Coll., as amended.

19) Sections 5 and 6 of Act No. 479/2009 Coll. on State Administration Authorities in the Area of Taxes and Fees and on Amendments and Supplements to Certain Acts, as amended.

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