



COLLECTION OF LAWS OF THE SLOVAK REPUBLIC

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DECREE

of the Ministry of Finance of the Slovak Republic

of 12 March 1996,

**implementing Act of the National Council of the Slovak Republic
No. 18/1996 Coll. on prices**

The Ministry of Finance of the Slovak Republic, pursuant to Article 22 and Article 3(3) of Act of the National Council of the Slovak Republic No. 18/1996 Coll. on prices (hereinafter referred to as the “Act”), establishes:

Article 1

This Decree regulates certain details of price negotiation, proceedings for violation of price discipline, procedure in price regulation and price control; this does not affect price regulation pursuant to special regulations.¹⁾

Article 2

The price of commercial or intermediary performance, even if not expressly and separately agreed, is assessed separately from the remaining parts of the price of the goods for the purposes of determining whether there has been a violation of price discipline.²⁾

Article 3

(1) Price regulation is based on economically justified costs, which are proven by accounting documents, cost calculations, or invoicing or tax and customs documents, etc. If the pricing authority pursuant to Article 11(1) of the Act does not provide otherwise by a generally binding legal regulation, the calculation of costs for the purposes of price regulation shall not include in particular

- a) the costs for disposal of tangible assets, including the residual prices of disposed tangible assets,
- b) penalties, default interest (fees), contractual penalties and monetary compensation for damages related to investment construction,
- c) fines, default interest (fees), compensation for damages, or other sanctions under contracts and generally binding legal regulations,
- d) expenses for equipping the procured investment with inventories,
- e) caused deficits and damage to property, including damage from the reduction in the prices of unusable inventories and the liquidation of inventories,
- f) operating costs associated with the removal of damage to property,

g) profit shares paid, such as dividends and the like, remuneration to members of statutory bodies and other bodies of legal persons,

- h) costs for discontinued unfinished production or discontinued activity, or costs for temporarily seized property,
- i) costs associated with unused operations and with the preparation and provision of investment construction,
- j) costs for suspended preparation and for the start-up of production, research and development,
- k) surcharges to basic payments for wastewater discharge, surcharges to basic fees for waste storage and surcharges to fees for air pollution,
- l) write-off of time-barred or uncollectible receivables,
- m) payments of time-barred debts,
- n) costs (expenses) for mediation and the activities of other persons that are already part of the entrepreneur's own costs, or for activities that the entrepreneur could provide themselves or through other persons at lower costs, if the entrepreneur does not prove their necessity,
- o) costs for maintaining unjustifiably unused production capacities,
- p) membership contributions and costs for the activities of other persons, if the obligation to provide them does not result from special regulations,
- q) erroneously included costs resulting from errors in calculations, in calculation conversions or accounting,
- r) costs from increases in input prices that have not yet been incorporated into goods,
- s) interest on loans, unless the economic necessity of the loan is proven,
- t) costs for renting tangible and intangible assets unrelated to the business activity to which price regulation applies.

(2) Price regulation is based on reasonable profit margin, which is proven by accounting documents, calculations, or invoicing or tax documents, etc. If the pricing authority pursuant to Article 11(1) of the Act does not provide otherwise by a generally binding legal regulation, the reasonable profit margin in price regulation cases shall depend on

- a) an increase or decrease in the need for profit resulting from demonstrably higher or lower claims for profit distribution,
- b) an increase or decrease in income tax,
- c) the demonstrably incurred cost savings enabling an increase in profit.

(3) If the pricing authority pursuant to Article 11(1) of the Act does not provide otherwise by a generally binding legal regulation, the extent of the reasonable profit margin in price regulation cases shall not be affected by

- a) the need to compensate for low profit from the sale of goods not subject to price regulation,
- b) the intention to achieve a profit achieved from the price of similar goods on the foreign market,
- c) the intention to prevent the sale of the goods abroad by other persons by a higher price,
- d) the creation of resources for development investments that are not supported by an investment project corresponding to long-term rational development,
- e) the need to create resources for optional allocations to own funds.

(4) When assessing whether an unreasonable price has been agreed pursuant to Article 12 of the Act, the provisions of paragraphs 1, 2 and 3 shall apply accordingly.

Article 7

- (1) Price regulation pursuant to Article 6(2) and (3) of the Act shall also apply to goods of the same type

which differ from goods with a maximum or fixed officially determined price only in certain agreed conditions; the agreed price may deviate from the officially determined price pursuant to Article 6(2) and (3) of the Act by the difference in economically justified costs and by the difference in the reasonable profit margin corresponding to the deviation in the agreed conditions.

(2) Goods of the same type shall mean goods which may differ in agreed conditions, such as the unit of quantity, quality, packaging, storage and transport parity.

Article 11

(1) For the purposes of price negotiation, indication of prices of goods in another appropriate manner shall mean an alternative method of marking by indicating the price in a visible place, namely on a shelf, on a counter and in a display case, in the form of a menu, an information board, if these are placed in such a way that the buyer does not have to require their submission or access. Such other appropriate manners of indication of prices of goods are used in particular if the goods are unpackaged, weighed or poured, or if the provision of medical, therapeutic care, personal, hospitality, repair, transport, communication and other services is involved.

(2) If the seller sells goods according to the special requirements of the buyer and cannot inform the buyer of the price of such goods, they shall notify the buyer of the price created by the estimate.⁵⁾

Article 12

(1) Price control shall begin on the day when the employee authorised by the price control authority⁶⁾ to conduct the price control (hereinafter referred to as the "control employee") submits the authorisation to conduct the price control to the controlled entity.

(2) The control employee shall draw up a protocol on the results of the price control and a record of the discussion of the results of the price control. In the record of the discussion of the results of the control, the controlled entity shall confirm that it has become familiar with the content of the protocol and when it received it.

Article 13a

The following is repealed:

1. Decree of the Central Administration for the Development of Local Economy No. 60/1964 Coll. on payment for the use of a flat and for services connected with the use of a flat, as amended by Decree No. 120/1969 Coll., Decree No. 96/1976 Coll., Decree No. 77/1988 Coll., Decree No. 15/1992 Coll. and Act of the Slovak National Council No. 189/1992 Coll.,
2. Article 1b(4) and Part Four of Decree of the Ministry of Finance of the Slovak Republic No. 465/1991 Coll. on the prices of buildings, land, permanent crops, compensation for the establishment of the right of personal use of land and compensation for the temporary use of land, as amended by Decree No. 608/1992 Coll. and Decree No. 265/1993 Coll.

Article 14

This Decree shall come into effect on 1 April 1996.

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- 1) E.g., Measure of the Ministry of Health of the Slovak Republic of 30 December 2003 No. 07045/2003 – OAP, which establishes the scope of price regulation in the field of healthcare (Notification No. 588/2003 Coll.), as amended, Decree of the Regulatory Office for Network Industries No. 225/2011 Coll., which establishes price regulation in the power industry, as amended, Decree of the Postal Regulatory Authority No. 63/2012 Coll. on the method of calculation and compensation of net costs of universal service.
- 2) Article 1(1) of Act of the National Council of the Slovak Republic No. 18/1996 Coll. on prices, as amended.
- 4) Decree of the Ministry of Finance of the Slovak Republic No. 88/1996 on prices of special equipment.
- 5) Article 636 of Act No. 40/1964 Coll., Civil Code, as amended.
- 6) Article 16(2) of Act of the National Council of the Slovak Republic No. 18/1996 Coll.

