General Provisions

Article 1
Subject Matter

This Act lays down the procedure and conditions under which the competent authority of the Slovak Republic shall provide, request or receive international assistance and cooperation for tax administration purposes in order to ensure the correct assessment and payment of taxes.¹)

Article 2
Definitions and Competent Authorities

For the purposes of this Act

a) international assistance and cooperation in tax administration means the mutual exchange of information and related mutual cooperation or other form of mutual assistance to ensure the correct identification, assessment and payment of taxes between the competent authority of the Slovak Republic and

1. the competent authority of a Member State of the European Union (hereinafter referred to as the “Member State”) designated as such by the relevant Member State and notified to the European Commission,

2. the competent authority of a Contracting State to an international agreement ratified and promulgated in the way prescribed by law²) (hereinafter referred to as the “international agreement”),

b) information means any data, including any personal data,³) that may be identified in the course of tax administration and on the basis of which the correct identification, assessment and payment of taxes will be ensured,

c) the competent authority of the Slovak Republic means the Ministry of Finance of the Slovak Republic (hereinafter referred to as the “Ministry”) or any other state administration authority responsible for taxes, fees and customs designated by the Ministry,⁴)

d) the competent authority of a Member State means the authority entitled under the law of the European Union to provide, request or receive international assistance and cooperation in tax administration,

e) the competent authority of a Contracting State means the authority entitled under an international agreement to provide, request or receive international assistance and cooperation in tax administration,

f) enquiry means tax audit, on-the-spot checks and other activities performed by state administration authorities responsible for taxes, fees and customs⁴) pursuant to a special regulation,¹)

g) exchange of information on request means the exchange of information between competent authorities referred to in c) and d) above based on a request for information,
h) automatic exchange of information means the exchange of a predefined type of information between competent authorities referred to in c) and d) above, without prior request, within pre-established time limits,

i) available information means the information which is available to the state administration authorities responsible for taxes, fees and customs4) and which they have obtained in accordance with a special regulation,1)

j) spontaneous exchange of information means the exchange of information between competent authorities referred to in c) and d) above without prior request.

Article 3
Scope

(1) Unless otherwise stipulated in Section 2, international assistance and cooperation in tax administration shall apply to
a) taxes of any kind levied by, or on behalf of, a Member State or the Member State's territorial or administrative subdivisions, including the local authorities,

b) taxes applied within the European Union to the temporary importation of certain means of transport.

(2) International assistance and cooperation in tax administration shall not apply to
a) value added tax,

b) excise duties,

c) customs duties,

d) social insurance and social security premiums,5)

e) fees levied by public authorities and dues of a contractual nature.

Article 4

(1) The Ministry may designate another state administration authority responsible for taxes, fees and customs to provide, request and receive international assistance and cooperation in tax administration and communicate with the European Commission and competent authorities of Member States.

(2) The competent authority of the Slovak Republic shall provide, request or receive international assistance and cooperation in tax administration in accordance with a special regulation1), unless otherwise stipulated in Articles 6 to 22.

(3) For the purposes of this Act, the tax administrator6) shall provide the competent authority of the Slovak Republic with information concerning taxes pursuant to Article 3 on the basis of, and in the scope as required in the request by the competent authority of the Slovak Republic; the tax administrator6) shall provide the competent authority of the Slovak Republic with information concerning taxes pursuant to Article 3 at any moment even without request; a municipality acting in the capacity of the tax administrator6) shall provide such information on request.

(4) Where the Ministry or another state administration authority responsible for taxes, fees and customs4) receives a request for international assistance and cooperation in tax administration to which they are not competent to respond under this Act, they shall forward such request to the competent authority of the Slovak Republic and inform the requesting competent authority of the Member State thereof. The time limit for responding to such request pursuant to Article 6 shall start the day after the request has been forwarded to the competent authority of the Slovak Republic.
Article 5
Scope of Provided Information

The competent authority of the Slovak Republic shall provide the competent authority of a Member State or the competent authority of a Contracting State with the information in the scope as it can be identified, gathered, used or disclosed in accordance with a special regulation. ¹)

International Assistance and Cooperation in Tax Administration in Relation to Member States

Article 6
Exchange of Information on Request

(1) The competent authority of the Slovak Republic shall

a) provide information concerning taxes pursuant to Article 3 based on a request for information provision of the competent authority of a Member State,

b) request information concerning taxes pursuant to Article 3 from the competent authority of a Member State based on a request for information provision.

(2) Where necessary, the competent authority of the Slovak Republic shall carry out an enquiry for the purposes of the provision of information pursuant to Section 1.

(3) The request for information may contain a request for a specific enquiry; where the competent authority of the Slovak Republic takes the view that no enquiry is necessary, it shall immediately inform the competent authority of the Member State of the reasons thereof.

(4) At the request of the competent authority of the Member State, the competent authority of the Slovak Republic shall send original documents with the requested information provided that it is in compliance with a special regulation. ¹) Based on a request, the competent authority of the Slovak Republic may request the competent authority of the Member State to send original documents with the requested information.

(5) The competent authority of the Slovak Republic shall provide the requested information to the competent authority of the Member State no later than within six months from the receipt of the request for information. The competent authority of the Slovak Republic shall provide the available information to the competent authority of the Member State no later than within two months from the receipt of the request for information.

(6) The competent authority of the Slovak Republic and the competent authority of the Member State may agree upon a time limit for information provision other than provided in Section 5.

(7) Where necessary, the competent authority of the Slovak Republic shall call upon the competent authority of the Member State to supplement the request for information within one month from the receipt of that request; in such a case, the time limits provided for in Sections 5 and 6 shall start the day after the receipt of a complete request for information.

(8) The competent authority of the Slovak Republic shall confirm the receipt of a request for information no later than within seven days from the receipt of the request.

(9) Where the information cannot be provided within the time limits provided in Sections 5 and 6, the competent authority of the Slovak Republic shall inform the competent authority of the Member State to that effect, including the reasons thereof, no later than within three months of the receipt of the request for information; at the same time, it shall communicate the expected date for the additional provision of the information.

(10) If the competent authority of the Slovak Republic is unable to communicate the requested information to the competent authority of the Member State largely on the grounds provided for in Article 15, it shall inform the competent authority of the Member State to that effect no later than within one month from the date of receipt of the request.
Article 7
Automatic Exchange of Information

(1) The competent authority of the Slovak Republic shall each year, and no later than within six months from the end of a taxable period pursuant to a special regulation, provide to the competent authority of the Member State all available information concerning a natural person, legal entity or other entity owning assets or managing assets which, including income derived therefrom, are subject to any of the taxes covered by this Act (hereinafter referred to as the “person”), and having permanent residence or registered office in that Member State, structured by the type of information concerning to

a) income from employment,
b) director’s fees,
c) income from insurance benefits,
d) pensions,
e) ownership of and income from immovable property.

(2) The competent authority of the Slovak Republic shall inform the European Commission about the types of information listed in Section 1 which it will provide to other Member States, and of any other subsequent changes thereto. The competent authority of the Slovak Republic shall not provide the information listed in Section 1 to that competent authority of the Member State which has not communicated to the European Commission which types of information it intends to regularly provide to other Member States.

(3) The competent authority of the Slovak Republic may indicate to the competent authority of the Member State that it does not wish to receive some of the types of information listed in Section 1; it shall also inform the European Commission thereof.

(4) The competent authority of the Slovak Republic shall provide the European Commission on an annual basis with a report containing the volume of information communicated pursuant to Section 1 and, where possible, with information on the costs and benefits of the information communicated in such a manner, as well as of any potential changes relating to the financial administration and persons referred to in Section 1.

(5) The competent authority of the Slovak Republic may, by agreement with the competent authority of the Member State or competent authorities of Member States, extend the exchange of information pursuant to Section 1 to include other types of information. The competent authority of the Slovak Republic shall inform the European Commission of that agreement without undue delay.

Article 8
Provision of Information on Interest Income

The competent authority of the Slovak Republic shall provide the competent authority of a Member State, by 30 June each year, of any interest income paid, remitted or credited pursuant to a special regulation.

Article 9
Spontaneous Exchange of Information

(1) The competent authority of the Slovak Republic shall, without request, provide the competent authority of the Member State with available information, if

a) there are grounds for supposing that there has been or may be a loss of tax in that Member State,
b) a person obtains a reduction in or an exemption from tax in the Slovak Republic and there are grounds for supposing that this reduction or exemption gives or could give rise to tax assessment in that Member State,
c) financial operations and business dealings between a person liable to tax in the Slovak Republic and a person liable to tax in that Member State are conducted through one or more countries in such a way that a saving in tax may result in the Slovak Republic or in that Member State or in both,

d) there are grounds for supposing that a saving of tax may result from artificial transfers of profits within enterprises,

e) information provided has enabled information to be obtained which may be relevant in assessing liability to tax in that Member State.

(2) The competent authority of the Slovak Republic may communicate, by spontaneous exchange, to the competent authority of the Member State any available information for other reasons than the ones listed in Section 1, if the information may be useful to that Member State.

(3) The competent authority of the Slovak Republic shall provide the information referred to in Sections 1 and 2 to the competent authority of the Member State no later than one month after obtaining that information pursuant to Article 5.

(4) If the competent authority of the Slovak Republic receives information referred to in Sections 1 and 2 from the competent authority of the Member State, it shall confirm the receipt of such information no later than seven working days from the receipt.

Article 10

(1) If the competent authority of the Slovak Republic provides information to the competent authority of the Member State pursuant to Article 6 or Article 9, the competent authority of the Slovak Republic can, at the same time, request a notification of the use of that information.

(2) If the competent authority of the Slovak Republic is requested to provide a notification of the use of the information provided by the competent authority of the Member State, it shall send such notification to the competent authority of the Member State no later than three months after the outcome of the use of the requested information is known.

(3) The competent authority of the Slovak Republic shall send, on an annual basis, a notification of the outcome of the use of the information provided pursuant to Article 7 to the competent authority of the Member State based on a mutual agreement.

Article 11

Direct International Assistance and Cooperation in Tax Administration

(1) The competent authority of the Slovak Republic can agree with the competent authority of the Member State that an official for the competent authority of the Slovak Republic may be present during an enquiry carried out by the competent authority of the Member State, may interview individuals during a hearing conducted by the competent authority of the Member State and examine records of the competent authority of the Member State; for this purpose, the competent authority of the Slovak Republic shall issue a written authority to that official containing his/her first and last name, date of birth and official capacity.

(2) Based on a request by the competent authority of the Member State, the competent authority of the Slovak Republic shall agree on the conditions to the extent pursuant to Section 1 under which the official authorised by the competent authority of the Member State can cooperate with a tax administrator or with the competent authority of the Slovak Republic.

(3) The official authorised by the competent authority of the Member State, whose presence was permitted pursuant to Section 2, shall have the status of an official of the tax administrator. The tax administrator can, in accordance with a special regulation, hand over to the official authorised by the competent authority of the Member State
the copies of documents that are available to them and that contain information concerning taxes pursuant to Article 3.

**Article 12**

**Simultaneous Tax Audit**

(1) The competent authority of the Slovak Republic can agree with the competent authority of the Member State or with competent authorities of Member States to conduct simultaneous tax audits of one or more persons. The competent authority of the Slovak Republic, the competent authority of the Member State or competent authorities of Member States shall conduct the tax audits simultaneously, in their own territory.

(2) The proposal to conduct simultaneous tax audits shall be submitted by the competent authority of the Slovak Republic to the competent authority of the Member State. The proposal shall indicate the person, in particular by their name or business name, or first and last name, registered office or permanent residence, tax identification number or any other identification number or date of birth, the reasons for the proposal, related information and the time limit within which the simultaneous tax audits should be carried out.

(3) If the competent authority of the Slovak Republic receives a proposal to conduct simultaneous tax audits from the competent authority of the Member State, it shall immediately confirm its agreement or communicate its reasoned refusal to participate in simultaneous tax audits. If the competent authority of the Slovak Republic confirms participation in simultaneous tax audits, it shall appoint a representative with responsibility for supervising and coordinating the simultaneous audit operation.

(4) The competent authority of the Slovak Republic can provide the competent authorities of Member States involved in the simultaneous tax audits pursuant to Section 1 with information obtained in the course of the simultaneous tax audit or can request and receive such information from them.

**Article 13**

**Notification of Written Documents**

(1) At the request of the competent authority of a Member State, the competent authority of the Slovak Republic shall deliver, in accordance with a special regulation13, to a person a decision or other written documents relating to the application of legislation of the Member State governing the taxes pursuant to Article 3 and issued by the competent authority of the Member State, when the competent authority of the Member State alone is unable to deliver them in accordance with its national regulations, or where such delivery would give rise to disproportionate difficulties. The request of the competent authority of the Member State shall indicate the person, namely by its name or business name, or first and last name, registered office or permanent residence, or any other information necessary to identify that person, and the subject of the decision or other written document.

(2) The competent authority of the Slovak Republic shall without undue delay notify the competent authority of the Member State of how their request was addressed, in particular by notifying them of the date on which the decision or other written document was delivered.

(3) If the competent authority of the Slovak Republic is unable to deliver the decision or other written document to the person in accordance with a special regulation13, or where such delivery would give rise to disproportionate difficulties, it may request the competent authority of the Member State to deliver that decision or written document; Section 1 shall apply to this request accordingly.
Article 14
Information Treatment

(1) Information received from the competent authority of the Member State can be made available to

a) state administration authorities for taxes, fees and customs for the purposes of
   1. tax administration pursuant to Article 3,
   2. assessment and enforcement of taxes other than specified in Point 1, which are subject to a special regulation,
   b) the Social Insurance Company and authorities pursuant to a special regulation for the purposes of determination and enforcement of insurance premiums under special regulations,
   c) law enforcement and criminal justice authorities, prosecution office, Police Force and courts for the purpose of judicial proceedings or criminal proceedings regarding the violation of tax regulations.

(2) If the competent authority of the Slovak Republic ascertains that information received pursuant to this Act from the competent authority of the Member State can be useful to another Member State for the purposes referred to in Section 1, the competent authority of the Slovak Republic may share such information with the competent authority of the other Member State (hereinafter referred to as the “competent authority of the other Member State”) in accordance with the procedure laid down in this Act. The intention to share such information shall be communicated by the competent authority of the Slovak Republic to the competent authority of the Member State which provided the information; if the competent authority of the Member State refuses such sharing of information within ten working days of receipt of the communication concerning the intention to share the information, the competent authority of the Slovak Republic shall not provide such information.

(3) If the competent authority of the Member State informs the competent authority of the Slovak Republic about its intention to provide a competent authority of another Member State with the information received from the competent authority of the Slovak Republic for the purposes referred to in Section 1, the competent authority of the Slovak Republic may refuse to provide the information within ten days from the day on which the competent authority of the Member State notified them of such intention.

(4) The competent authority of the Slovak Republic can make the information received from the competent authority of the Member State available for purposes other than those referred to in Section 1 only with the prior consent of the competent authority of the Member State from which the information originates. The competent authority of the Slovak Republic may give their consent to the competent authority of the Member State, at their request, to make available the provided information for purposes other than those referred to in Section 1, if it is disclosed for a purpose similar to that referred to in a special regulation; otherwise, the competent authority of the Slovak Republic shall refuse the disclosure of such information.

(5) The documents, which the competent authority of the Slovak Republic received under this Act from the competent authority of the Member State, can be used as evidence for the purposes of tax administration.

(6) If information provided under this Act contains personal data, the protection of such data shall be subject to a special regulation.

Article 15
Refusal to Provide Information

(1) The competent authority of the Slovak Republic shall refuse to provide information at the request of the competent authority of the Member State pursuant Article 6 if

a) the competent authority of the Member State has not exhausted the available sources of information which it could have used for obtaining the information requested without running the risk of jeopardising the achievement of the expected result,
b) the enquiry and the provision of the requested information is in conflict with this Act or special regulations,\(^{18}\)

c) mutuality is not ensured in requesting similar information from the competent authority of the Member State,

d) its provision would lead to the disclosure of commercial secret\(^{19}\), to the breach of the confidentiality obligation pursuant to special regulations\(^{20}\), or its provision would be in conflict with the interests of the Slovak Republic\(^{21}\) or with the public policy.

(2) The provision of Section 1(c) shall not apply to the provision of information pursuant to Article 8.

(3) If the competent authority of the Slovak Republic refuses to provide the information, it shall communicate this fact to the competent authority of the Member State including the reasons for such refusal.

**Article 16**

**International Assistance and Cooperation in Tax Administration in a Greater Scope**

(1) If the competent authority of the Slovak Republic provides international assistance and cooperation in tax administration to a competent authority of a Contracting State in a greater scope than that laid down in this Act, it shall also provide assistance in such scope to the competent authority of the Member State which will request it.

(2) If the competent authority of the Member State provides international assistance and cooperation in tax administration to a competent authority of a Contracting State in a greater scope than that laid down in this Act, the competent authority of the Slovak Republic shall be entitled to request the competent authority of the Member State to provide this assistance in such scope.

**Article 17**

**Method Used for the Exchange of Information**

(1) The competent authority of the Slovak Republic shall send or receive requests and other written documents pursuant to Article 6 using a standard form adopted by the European Commission containing, in addition to other essentials, the following information:

a) the name or business name, or the name and surname of the person, registered office or the person’s permanent residence address, or other data as may be necessary to identify the person in connection with whom international assistance and cooperation in tax administration is provided, requested or received,

b) the purpose for which the information is provided or requested.

(2) The competent authority of the Slovak Republic can enclose to the standard form referred to in Section 1 written documents concerning the provided or requested information or their certified copies.

(3) The competent authority of the Slovak Republic shall provide, request or receive the requests, information and notifications pursuant to Articles 7, 9, 10 and 13 using the standard form adopted by the European Commission.

(4) If the competent authority of the Slovak Republic is aware of a person that is believed to possess the requested information, it may inform the competent authority of the Member State about such person.

(5) The competent authority of the Slovak Republic shall send or receive requests, information and notifications pursuant to this Act including enclosures to/from the competent authority of the Member State preferably by electronic means using the CCN network of the European Union; the foregoing shall not apply to information obtained under direct international assistance and cooperation in tax administration pursuant to Article 11.
Article 18
Use of Language

(1) Requests pursuant to this Act and related written documents may be submitted in the official language agreed between the competent authority of the Slovak Republic and the competent authority of the Member State.

(2) Based on a reasoned request of the competent authority of the Member State, the competent authority of the Slovak Republic shall enclose to the documents referred to in Section 1 their translation into the official language or one of the official languages of the Member State. The competent authority of the Slovak Republic can, on the basis of a reasoned request, ask the competent authority of the Member State to provide translation of the documents referred to in Section 1 into the state language.

Article 19
General Measures

(1) At the request of the competent authority of the Member State, the competent authority of the Slovak Republic shall pay the costs incurred by the competent authority of the Member State in connection with expert opinions and procedures related to the provision of international assistance and cooperation in tax administration to the competent authority of the Slovak Republic.

(2) The competent authority of the Slovak Republic shall be entitled to request the competent authority of the Member State to pay the costs associated with expert opinions and procedures which the competent authority of the Slovak Republic incurred in connection with the provision of international assistance and cooperation in tax administration to the competent authority of the Member State.

(3) The competent authority of the Slovak Republic shall inform the person subject to notification about security violation, which can have an adverse impact on the protection of their personal data or privacy.

Article 20
Provision of International Assistance and Cooperation in Tax Administration

(1) The competent authority of the Slovak Republic shall inform the European Commission which authorities of the Slovak Republic are authorised to provide, request or receive international assistance and cooperation in tax administration, as well as any changes thereof.

(2) The competent authority of the Slovak Republic shall communicate to the European Commission information obtained under this Act for the purpose of evaluating the provision of international assistance and cooperation in tax administration in combating tax evasion and tax avoidance.

(3) On an annual basis, the competent authority of the Slovak Republic shall submit to the European Commission a notification evaluating the effectiveness and the results achieved in the automatic exchange of information pursuant to Article 7.

(4) The competent authority of the Slovak Republic shall be entitled to provide information communicated pursuant to Sections 2 and 3 also to the competent authority of the Member State.

(5) The competent authority of the Slovak Republic shall be entitled to request information pursuant to Sections 2 a 3, which the competent authority of the Member State communicated to the European Commission, from that competent authority or from the European Commission; such information shall be made available subject to special regulations. The documents or reports prepared by the European Commission, which contain the evaluation of international assistance and cooperation in tax administration between Member States,
can be used by the competent authority of the Slovak Republic for analytical purposes; such information can be published or made available only with the prior consent of the European Commission.

**Article 21**

*Exchange of Information with Contracting States*

1. If the competent authority of the Slovak Republic receives from the competent authority of a Contracting State information concerning taxes pursuant to Article 3, which may be useful to another Member State, the competent authority of the Slovak Republic shall be allowed, pursuant to an agreement with the competent authority of that Contracting State, to provide that information, with or without a request, to the competent authority of other Member State.

2. The competent authority of the Slovak Republic may provide information obtained in connection with international assistance and cooperation in tax administration to the competent authority of a Contracting State, if

   a) the competent authority of the Member State which provided such information agrees with the provision of such information to the competent authority of the Contracting State, and

   b) the Contracting State to which the information is to be provided has undertaken to provide cooperation in enquiring and ascertaining the facts concerning irregular or illegal nature of transactions violating tax regulations.

3. The competent authority of the Slovak Republic shall be entitled to request the competent authority of the Member State to provide information concerning taxes pursuant to Article 3, which the competent authority of the Member State received from the competent authority of the Contracting State.

**International Assistance and Cooperation in Tax Administration with respect to Contracting States**

**Article 22**

International assistance and cooperation in tax administration pursuant to an international agreement shall be provided, requested or received accordingly pursuant to this Act and special regulation\(^1\) to the extent specified by the international agreement.

**Common, Transitional and Final Provisions**

**Article 23**

The Ministry supervises the compliance with the procedure applicable to providing, requesting or receiving international assistance and cooperation in tax administration in accordance with this Act.

**Article 24**

1. The legal acts performed and decisions issued by the competent authority of the Slovak Republic prior to the effective date of this Act shall be deemed legal acts performed and decisions issued by the competent authority of the Slovak Republic in accordance with this Act.

2. The enquiry commenced but not completed prior to the effective date of this Act shall be completed in accordance with this Act.

3. The requests delivered prior to the effective date of this Act shall be deemed delivered in accordance with this Act.

4. If the competent authority of the Member State had requested, before 10 March 2011, the competent authority of the Slovak Republic to provide information regarding a certain taxable period till 31 December 2010 and the competent authority of the Slovak Republic was authorised to refuse to
provide the information prior to the effective date of this Act, it can also refuse to provide the information in accordance with this Act.

Article 25

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

Article 26

Article I of Act No. 76/2007 Coll. on international assistance and cooperation in tax administration and on the amendment to certain acts as amended by Act No. 531/2011 Coll., is hereby repealed.

Article 27

This Act shall come into effect on 1 January 2013, except for Article 7 and Article 20 (3), which shall come into effect on 1 January 2015.

Ivan Gašparovič m. p.

Pavol Paška m. p.

Robert Fico m. p.
LIST OF TRANPOSED LEGALLY BINDING ACTS OF THE EUROPEAN UNION


1) Act No. 563/2009 Coll. on tax administration (the “Tax Code”) and on the amendment to certain acts as amended

2) For instance, the Convention between the United States of America and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital (Notification No 74/1994 Coll.)

3) Act No. 428/2002 Coll. on personal data protection as amended

4) Article 2 of Act No. 333/2011 Coll. on state administration authorities in the field of taxation, fees and customs

5) Act No. 461/2003 on social insurance as amended
   Act No. 328/2002 Coll. on social security for policemen and soldiers and on the amendment to certain acts as amended


7) Article 2 (l) of Act No. 595/2003 Coll. on income tax

8) Article 5 of Act No. 595/2003 Coll. as amended

9) Article 187 (1) (e) of the Commercial Code

10) Article 7 (1) (e) of Act No. 595/2003 Coll.

11) For instance, Act No. 461/2003 Coll. as amended

12) Article 49a of Act No. 595/2003 Coll. as amended


14) Article 3 of Act No. 466/2009 Coll. on international assistance for the recovery of certain financial claims and on the amendment to certain acts as amended by Act No. 531/2011 Coll.

15) Article 96 (1) of Act No. 328/2002 Coll.

16) Article 10 (1) of the Code of Criminal Procedure

17) Act of the National Council of the Slovak Republic No. 171/1993 Coll. on Police Force as amended

18) Act No. 540/2001 Coll. on State Statistics as amended
   Act No. 563/2009 Coll. as amended

19) Article 51 of the Commercial Code

20) For instance, Article 23 of Act No. 586/2003 Coll. on the legal profession and on the amendment to Act No. 455/1991 Coll. on trade licensing (Trade Licensing Act) as amended, as amended by Act No. 297/2008 Coll.

21) Act No. 215/2004 Coll. on the protection of classified information and on the amendment to certain acts as amended

22) Act No. 428/2002 Coll. as amended
   Act No. 563/2009 Coll. as amended