

# COLLECTION OF LAWS OF THE SLOVAK REPUBLIC

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**446**

**DECREE**

**of the Ministry of Finance of the Slovak Republic**

of 16 December 2015,

**laying down details of due diligence of financial accounts by  
reporting financial institutions**

Pursuant to Article 7 (2) of Act No. 359/2015 Coll. on automatic exchange of financial account information in the field of taxation and on the amendment to certain acts (hereinafter the "Act"), the Ministry of Finance of the Slovak Republic lays down:

## **Article 1**

### **Subject Matter**

This Decree regulates

- a) the details of financial account reporting and due diligence requirements,
- b) the details of due diligence procedures for
  - 1. Pre-existing Individual Accounts,
  - 2. New Individual Accounts,
  - 3. Pre-existing Entity Accounts,
  - 4. New Entity Accounts,
- c) special due diligence rules.

## **Article 2**

### **Details of Financial Account Reporting and Due Diligence Requirements**

(1) A Financial Account is treated as a Reportable Account pursuant to Article 6 (1) of the Act beginning as of the date it is identified as such pursuant to this Decree. Information with respect to a Reportable Account must be reported annually within the time period pursuant to Article 9 (3) of the Act in the calendar year following the calendar year or other appropriate reporting period to which the information relates.

(2) The balance or value of a Financial Account is determined as of the last day of the calendar year or other appropriate reporting period.

(3) The due diligence procedures for New Accounts may apply to Pre-existing Accounts and the rules otherwise applicable to Pre-existing Accounts may also be applied.

(4) The due diligence procedures for High Value Accounts may be applied to Lower Value Accounts.

(5) For purposes of due diligence of Pre-existing Individual Accounts and Pre-existing Entity Accounts, all Account Holders and all Controlling Persons having their residence, place of business or located in other Member State or Contracting State of an international agreement<sup>1)</sup> and other international agreement entered into between the European Union and a third State, according to which the third State provides information pursuant to the Act, are reviewed.

### **Details of Due Diligence Procedures for Individual Accounts**

#### **Article 3**

#### **Pre-existing Lower Value Individual Accounts**

For purposes of identifying Reportable Accounts among Pre-existing Individual Accounts with an aggregate balance or value as of 31 December 2015 that does not exceed an amount denominated in euros that corresponds to USD 1,000,000 (hereinafter the “Lower Value Individual Account“), the following procedures apply:

- a) if the records contain a current residence address or place of business for the individual Account Holder based on Documentary Evidence, the individual Account Holder may be treated as being a resident for tax purposes of the Member State or Contracting State of an international agreement<sup>1)</sup>, in which the address is located, for purposes of determining whether such individual Account Holder is a Reportable Person,
- b) if the current residence address for the individual Account Holder based on Documentary Evidence pursuant to Letter a) is incorrect or unreliable, electronically searchable data must be reviewed pursuant to the procedures listed in Point 1 to 6, and Letters c) to f) are applied, where the following indicia are reviewed:
  1. identification of the Account Holder as a resident of a Member State or as a resident of a Contracting State of an international agreement,
  2. current mailing address, residence address or place of business address in a Member State or in a Contracting State of an international agreement,
  3. existence of a telephone number in a Member State or in a Contracting State of an international agreement and no telephone number in the State where the Reporting Financial Institution is a resident,
  4. standing instructions (other than with respect to a Depository Account) to transfer funds to an account maintained in a Member State or in a Contracting State of an international agreement,
  5. power of attorney or signatory authority granted to a person with an address in a Member State or in a Contracting State of an international agreement or
  6. a “hold mail” instruction or “in-care-of” address in a Member State or in a Contracting State of an international agreement if the Reporting Financial Institution does not have any other address on file for the Account Holder,
- c) if none of the indicia listed in Letter b) are discovered in the electronic search, then no further action is required until there is a change in circumstances related to the Financial Account that results in one or more indicia listed in Letter b) being associated with the account, or the account becomes a Financial Account pursuant to Article 4 (1),
- d) if any of the indicia listed in Letter b), Points 1 to 5, are discovered in the electronic search, or if there is a change in circumstances related to the Financial Account that results in one or more indicia being associated with the Financial Account, the Account Holder must be treated as a resident for tax purposes

of each Member State or each Contracting State of an international agreement, for which an indicium is identified, unless the procedure in Letter f) can be applied,

- e) if a “hold mail” instruction or “in-care-of” address is discovered in the electronic search and no other address and none of the other indicia listed in Letter b), Point 1 to 5, are identified for the Account Holder, the paper record search described in Article 4 (1) (b) must be applied, or a self-certification or Documentary Evidence must be obtained from the Account Holder on the residence for tax purposes; if the attempt to obtain the self-certification or Documentary Evidence on the residence for tax purposes is not successful, the account must be reported to the competent authority of the Slovak Republic as an undocumented account,
- f) notwithstanding a finding of indicia under Letter b), it is not required to treat an Account Holder as a resident of a Member State or Contracting State of an international agreement if the Account Holder information contains
  - 1. a current mailing or residence address or place of business address in the Member State or Contracting State of an international agreement, one or more telephone numbers in the Member State or Contracting State of an international agreement, or standing instructions to transfer funds to an account maintained in a Member State or Contracting State of an international agreement and the following is available
    - 1a. a self-certification from the Account Holder of residence of such Account Holder for tax purposes in the Slovak Republic or in other state that does not include that Member State or Contracting State of an international agreement; and
    - 1b. Documentary Evidence establishing that the Account Holder is a resident for tax purposes in the Slovak Republic or in other state that does not include that Member State or Contracting State of an international agreement,
  - 2. power of attorney or signatory authority granted to a person with an address in a Member State or Contracting State of an international agreement, and the following is available
    - 2a. a self-certification from the Account Holder of residence of such Account Holder for tax purposes in the Slovak Republic or in other state that does not include that Member State or Contracting State of an international agreement; or
    - 2b. Documentary Evidence establishing that the Account Holder is a resident for tax purposes in the Slovak Republic or in other state that does not include that Member State or Contracting State of an international agreement.

#### **Article 4**

##### **Pre-existing High Value Individual Accounts**

(1) For purposes of identifying Reportable Accounts among Pre-existing Individual Accounts with an aggregate balance or value that exceeds, as of 31 December 2015, or 31 December of any subsequent year, an amount denominated in euros that corresponds to USD 1,000,000 (hereinafter the “High Value Individual Account”), the following procedures apply:

- a) electronically searchable data must be reviewed for any of the indicia described in Article 3 Letter b),
- b) if the electronically searchable databases capture all of the information described in Letter c), then a further paper record search is not required; if the electronic databases do not capture all of the information described in Letter c), the current master file must be reviewed and, to the extent not contained in the current master file, the documents listed in Points 1 to 5 obtained within the last five years for any of the indicia described in Article 3 (b) must be reviewed as follows
  - 1. the most recent Documentary Evidence collected with respect to the Financial Account,

2. the most recent account opening contract or documentation,
  3. the most recent documentation obtained using the procedures set up for prevention and revealing of legalisation of proceeds of criminal activity and terrorist financing or for other regulatory purposes,
  4. any power of attorney or signature authority,
  5. any standing instructions (other than with respect to a Depository Account) to transfer funds currently in effect,
- c) paper record search described in Letter b) is not performed to the extent the electronically searchable information includes the following
1. residence status for tax purposes,
  2. the Account Holder's residence address or place of business address and mailing address,
  3. the Account Holder's telephone number,
  4. in the case of Financial Accounts other than Depository Accounts, whether there are standing instructions to transfer funds in the account to another account (including an account at another branch of the Reporting Financial Institution or another Financial Institution),
  5. whether there is a current "in-care-of" address or "hold mail" instruction for the Account Holder,
  6. whether there is any power of attorney or signatory authority for the account.

(2) Any High Value Individual Account assigned to a relationship manager of a financial institution (including any High Value Individual Accounts aggregated with that Financial Account) must be treated as a Reportable Account if the relationship manager of the financial institution has actual knowledge that the Account Holder is a Reportable Person.

(3) If

- a) in the review of High Value Individual Accounts described in Section 1 (a), none of the indicia listed in Article 3 (b) are discovered, and the account is not identified as held by a Reportable Person in Section 2, ), then further action is not required until there is a change in circumstances that results in one or more indicia being associated with the Financial Account,
- b) in the review of High Value Individual Accounts described in Section 1, any of the indicia listed in Article 3 (b), Points 1 to 5, are discovered, or if there is a subsequent change in circumstances that results in one or more indicia being associated with the account, then the account must be treated as a Reportable Account with respect to each Member State or Contracting State of an international agreement, for which an indicium is identified unless the procedure pursuant to Article 3 (1) (f) can be applied,
- c) a "hold mail" instruction or "in-care-of" address is discovered in the review of High Value Individual Accounts described in Section 1, and no other address and none of the other indicia listed in Article 3 (1) (b), Points 1 to 5, are identified for the Account Holder, a self-certification or Documentary Evidence to establish the residence for tax purposes must be obtained; if such self-certification or Documentary Evidence cannot be obtained, the account must be considered an undocumented account.

(4) The review procedures are applied to the same High Value Individual Account only once unless the account is undocumented, except for the inquiry of the relationship manager of a financial institution described in Section 2. If the account is undocumented, the review procedures must be reapplied annually until such account ceases to be undocumented.

(5) If there is a change of circumstances with respect to a High Value Individual Account that results in one or more indicia described in Article 3 (b), the account must be treated as a Reportable Account with respect to each Member State or Contracting State of an international agreement, for which an indicium is identified unless the procedure pursuant to Article 3 (f) can be applied.

(6) For purposes of due diligence procedures application, procedures regulating the duty of a relationship manager of financial institution in the matter of identification of any change in circumstances of an account. If through such procedures it is found out that the Account Holder has a new mailing address in a Member State or Contracting State of an international agreement, the new address is treated as a change in circumstances and the appropriate documentation must be obtained from the Account Holder unless the procedure pursuant to Article 3 (f) can be applied.

### **Article 5 New Individual Accounts**

The following procedures apply for purposes of identifying Reportable Accounts among New Individual Accounts:

- a) upon account opening, a self-certification is submitted that contains the Taxpayer Identification Number, if assigned, and the Account Holder's date of birth, which may be part of the account opening documentation, and which allows to determine the Account Holder's residence for tax purposes and confirm the reasonableness of such self-certification based on the information obtained in connection with the opening of the account, including any documentation obtained in compliance with the procedures set up for prevention and revealing of legalisation of proceeds of criminal activity and terrorist financing; if the self-certification establishes that the Account Holder is resident for tax purposes in a Member State or in a Contracting State of an international agreement, the account shall be treated as a Reportable Account,
- b) if there is a change of circumstances based on which it is found out that the data in the original self-certification is incorrect or unreliable, a new self-certification must be obtained that establishes the residence for tax purposes of the Account Holder.

### **Details of Due Diligence Procedures for Entity Accounts**

#### **Article 6 Pre-existing Entity Accounts**

(1) The following procedures apply for purposes of identifying Reportable Accounts among Pre-existing Entity Accounts:

- a) a Pre-existing Entity Account with an aggregate account balance or value that does not exceed, as of 31 December 2015, an amount denominated in euros that corresponds to USD 250,000, is not required to be reviewed, identified, or reported as a Reportable Account,
- b) a Pre-existing Entity Account that has an aggregate account balance or value that exceeds, as of 31 December 2015, an amount denominated in euros that corresponds to USD 250,000, and a Pre-existing Entity Account that does not exceed, as of 31 December 2015, that amount but the aggregate account balance or value of which exceeds such amount as of the last day of any subsequent calendar year, must be reviewed in accordance with the procedures set forth in Letter d),
- c) For Pre-existing Entity Accounts described in Letter b), the following review procedures to determine whether the account is held by one or more Reportable Persons, or by Passive NFEs

with one or more Controlling Persons who are Reportable Persons must be applied:

1. to determine whether the entity is a Reportable Person, information maintained for regulatory or customer relationship purposes (including information collected pursuant to the procedures set up for prevention and revealing of legalisation of proceeds of criminal activity and terrorist financing) are reviewed to determine whether the information indicates that the Account Holder is resident in a Member State or Contracting State of an international agreement and whether the information includes a place of incorporation or organisation, or an address in a Member State or Contracting State of an international agreement; if the information indicates that the Account Holder is resident in a Member State or Contracting State of an international agreement, the account must be treated as a Reportable Account unless it is proved based on a self-certification from the Account Holder or other information that the Account Holder is not a Reportable Person,
2. to determine whether the Account Holder is a Passive NFE with one or more Controlling Persons who are Reportable Persons and if any of the Controlling Persons of a Passive NFE is a Reportable Person, then the account must be treated as a Reportable Account; in making these determinations, the following procedure is applied:
  - 2a. a self-certification from the Account Holder must be obtained unless information is available based on which it can be reasonably determined that the Account Holder is an Active NFE or a Financial Institution other than an Investment Entity described in Article 3 (2) (c) Point 2 of the Act that is not a financial institution from a Member State or Contracting State of an international agreement,
  - 2b. for the purposes of determining the Controlling Persons of an Account Holder, information collected and maintained pursuant to the procedures set up for prevention and revealing of legalisation of proceeds of criminal activity and terrorist financing are used,
  - 2c. the purposes of determining whether a Controlling Person of a Passive NFE is a Reportable Person, the following is used
    - 2ca. information collected pursuant to the procedures set up for prevention and revealing of legalisation of proceeds of criminal activity and terrorist financing in the case of a Pre-existing Entity Account held by one or more NFEs with an aggregate account balance or value that does not exceed an amount denominated in euros that corresponds to USD 1,000,000; or
    - 2cb. a self-certification from the Account Holder or such Controlling Person of the Member State or Contracting State of an international agreement in which the Controlling Person is resident for tax purposes.

(2) For Pre-existing Entity Accounts described in Section 1 (b), only the Financial Accounts held by one or more Entities that are Reportable Persons or Passive NFEs with one or more Controlling Persons that are Reportable Persons, are considered Reportable Accounts.

(3) If there is a change of circumstances based on which it is found out that the data in the original self-certification or other documentation associated with an account is incorrect or unreliable, Pre-existing Entity Accounts must be reviewed pursuant to Section 1.

## **Article 7**

### **New Entity Accounts**

(1) The following review procedures must be applied to determine whether the account is held by one or more Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons:

- a) a self-certification may be part of the account opening documentation, that allows to determine the Account Holder's residence for tax purposes and confirm the reasonableness of such self-certification based on the information obtained in connection with the opening of the account including any documentation collected pursuant to the procedures set up for prevention and revealing of legalisation of proceeds of criminal activity and terrorist financing; if the Entity certifies that it has no residence for tax purposes, the address of the principal office of the Entity may be relied on to determine the residence of the Account Holder,
- b) if the self-certification indicates that the Account Holder is resident in a Member State or Contracting State of an international agreement, the account must be treated as a Reportable Account, unless it is reasonably determined based on information available that the Account Holder is not a Reportable Person.

(2) With respect to an Account Holder of a New Entity Account it must be determined, whether the Account Holder is a Passive NFE with one or more Controlling Persons who are Reportable Persons. If any of the Controlling Persons of a Passive NFE is a Reportable Person, then the account must be treated as a Reportable Account, and in making these determinations the following procedure must be applied:

- a) for purposes of determining whether the Account Holder is a Passive NFE, the data from a self-certification from the Account Holder must be relied on unless information is available, based on which it can be reasonably determined that the Account Holder is an Active NFE or a Financial Institution other than an Investment Entity described in Article 3 (2) (c) Point 2 of the Act, that is not a Financial Institution from a Member State or Contracting State of an international agreement,
- b) for purposes of determining the Controlling Persons of an Account Holder, information collected and maintained pursuant to the procedures set up for prevention and revealing of legalisation of proceeds of criminal activity and terrorist financing may be relied on,
- c) for purposes of determining whether a controlling person of a Passive NFE is a Reportable Person, a self-certification from the Account Holder or such Controlling Person may be relied on.

## **Special Due Diligence Rules**

### **Article 8**

If a Financial Institution has doubts about the correctness of data in a self-certification, such self-certification is not used for purposes of due diligence.

### **Article 9**

If an individual beneficiary (other than the Account Holder) of a Cash Value Insurance Contract or an Annuity Contract receiving a death benefit is not a Reportable Person, the Financial Account of such person may be treated as other than a Reportable Account unless other evidence proves that the beneficiary is a Reportable Person.

If there is information confirming the indicia as described in Article 3 (1) (b), it is assumed that a beneficiary of a Cash Value Insurance Contract or an Annuity Contract is a Reportable Person.

#### **Article 10**

(1) A Financial Account that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract may be treated as a Financial Account that is not a Reportable Account until the date on which an amount is payable to the employee/certificate holder or beneficiary, if the Financial Account that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract meets the following requirements:

- a) the Group Cash Value Insurance Contract or Group Annuity Contract is issued to an employer and covers 25 or more employees/certificate holders,
- b) the employee/certificate holders are entitled to receive any contract value related to their interests pursuant to the Group Cash Value Insurance Contract or Group Annuity Contract and to name beneficiaries for the benefit payable upon the employee's death;
- c) the aggregate amount payable to any employee/certificate holder or beneficiary does not exceed an amount denominated in euros that corresponds to USD 1,000,000.

(2) For purposes of due diligence, Group Cash Value Insurance Contract means a Cash Value Insurance Contract that provides coverage on individuals who are affiliated through an employer, trade association, labour union, or other association or group, and charges a premium for each member of the group (or member of a class within the group) that is determined without regard to the individual health characteristics other than age, gender, and smoking habits of the member (or class of members) of the group.

(3) For purposes of due diligence, Group Annuity Contract means an Annuity Contract under which the obligees are individuals who are affiliated through an employer, trade association, labour union, or other association or group.

#### **Article 11**

(1) For purposes of determining the aggregate balance or value of Financial Accounts held by an individual or Entity, all Financial Accounts maintained by the Reporting Financial Institution, or by a Related Entity must be aggregated, but only to the extent that the computerised systems link the Financial Accounts by reference to a data element such as client number or Taxpayer Identification Number, and allow account balances or values to be aggregated. Each holder of a jointly held Financial Account shall be attributed the entire balance or value of the jointly held Financial Account for purposes of applying the aggregation requirements.

(2) For purposes of determining the aggregate balance or value of Financial Accounts held by a person to determine whether a financial account is a High Value Individual Account, any Financial Accounts that a relationship manager of the financial institution knows, or has reason to know, are directly or indirectly owned, controlled, or established (other than in a fiduciary capacity) by the same person, must be aggregated.

#### **Article 12**

(1) For purposes of due diligence, a change in circumstances includes any change or addition of information to the Account Holder's account (including the addition, substitution, or other change of an Account Holder) or any change or addition of information to any account associated with such



account (applying the account aggregation rules described in Article 11, if such change or addition of information affects the status of the Account Holder.

(2) If there is a change in circumstances in relation to the residence address pursuant to Article 3 (1) (a) and as a consequence of such change it can be concluded that the original Documentary Evidence (or other equivalent documentation) is incorrect or unreliable, by the later of the last day of the relevant calendar year or other appropriate reporting period, or 90 calendar days following the notice or discovery of such change in circumstances, a self-certification and new Documentary Evidence must be obtained to establish the residence for tax purposes of the Account Holder; if the self-certification and new Documentary Evidence cannot be obtained by such date, the electronic record search procedure must be applied pursuant to Article 3 (1) (b) to e).

### **Article 13**

With respect to New Entity Accounts, for the purposes of determining whether a Controlling Person of a Passive NFE is a Reportable Person, a self-certification from either the Account Holder or the Controlling Person may be relied on.

### **Article 14**

(1) The due diligence procedures for Financial Accounts pursuant to this Decree apply to a Financial Institution that is resident for tax purposes in the Slovak Republic.

(2) The due diligence procedures for Financial Accounts pursuant to this Decree apply to a trust that is a Financial Institution if one or more of its trustees are resident for tax purposes in the Slovak Republic; this shall not apply if the trust reports all the information with respect to Reportable Accounts maintained by the trust required to be reported pursuant to this Act to another Member State or Contracting State of an international agreement, in which the trust is resident for tax purposes.

(3) The due diligence procedures for Financial Accounts pursuant to this Decree apply to a Financial Institution other than a trust, where the Financial Institution does not have a residence for tax purposes, if

- a) it is incorporated under the laws of the Slovak Republic,
- b) it has its place of management (including effective management) in the Slovak Republic or
- c) it is subject to financial supervision in the Slovak Republic.

(4) Where for purposes of due diligence procedures for Financial Accounts a Financial Institution (other than a trust) is resident for tax purposes in two or more Member States or in two or more Contracting States of an international agreement, the due diligence procedures for Financial Accounts shall be applied if it is resident for tax purposes in the Slovak Republic and if the Financial Account is maintained in the Slovak Republic.

### **Article 15**

(1) For purposes of due diligence procedures for Financial Accounts, an account would be considered to be maintained by a Financial Institution as follows

- a) in the case of a Custodial Account, by the Financial Institution that holds custody over the assets in the account, including a Financial Institution that holds assets in street name for an Account Holder in such institution,
- b) in the case of a Depository Account, by the Financial Institution that is obligated to make payments with respect to the account, excluding an agent of a Financial Institution regardless of whether such agent is a Financial Institution,
- c) in the case of a Cash Value Insurance Contract or an Annuity Contract, by the Financial Institution that is obligated to make payments with respect to the contract.

(2) In the case of any equity or debt interest in a Financial Institution that constitutes a Financial Account, an account would be considered to be maintained by such Financial Institution.

#### **Article 16**

If the Entity's residence for tax purposes cannot be determined pursuant to Article 6 (3) of the Act, for purposes of due diligence of Financial Accounts, the Entity shall be treated as resident for tax purposes of the State, v in which its place of effective management is situated.

#### **Article 17**

(1) The Entity's address for purposes of due diligence of Financial Accounts is the place in which its place of effective management is situated, and the address of a Financial Institution with which the Entity maintains an account, a post office box, or an address used solely for mailing purposes is not the address of the Entity's principal office unless such address is the only address used by the Entity and appears as the Entity's registered address in the Entity's organisational documents. Further, an address that is provided subject to instructions to hold all mail to that address is not the address of the Entity's principal office.

(2) The residence address of an individual for purposes of due diligence of Financial Accounts is the residence address notified by the individual in writing to the Financial Institution.

#### **Article 18**

(1) In reviewing Financial Accounts, reasonable efforts must be used; reasonable efforts include contacting the Account Holder by mail, in person or by phone, the electronic search in the records kept by the Related Entity of the Reporting Financial Institution in compliance with the rules for aggregation of Financial Accounts. The reasonable efforts do not lead automatically to Financial Account cancellation, blocking or transfer, or imposing requirements upon the Account Holder, or any restricting of the Account Holder's access to their Financial Account.

(2) In obtaining the Taxpayer Identification Number or the date of birth, reasonable efforts are used, if they are used at least once a year, in the period between the identification of the Pre-existing Account as Reportable Account and the end of the second calendar year following the year in which the Financial Account was identified as Reportable Account.

#### **Article 19**

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

#### **Article 20**

##### **Transitional Provisions**

(1) Review of Pre-existing Lower Value Individual Accounts must be completed by 31 December 2017. Any Pre-existing Lower Value Individual Account that has been identified as a Reportable Account by due diligence procedures must be treated as a Reportable Account in all subsequent years, unless the Account Holder ceases to be a Reportable Person.

(2) If a Pre-existing Individual Account is not a High Value Account as of 31 December 2015, but becomes a High Value Account as of 31 December 2016, the review procedures described in Article 4 must be completed in 2017. If such account is identified as a Reportable Account, the required information about such account must be reported with respect to

the year, in which it is identified as a Reportable Account and subsequent years on an annual basis, unless the Account Holder ceases to be a Reportable Person.

(3) Review of Pre-existing High Value Individual Accounts must be completed by 31 December 2016. Any Pre-existing High Value Individual Account that has been identified as a Reportable Account by due diligence procedures must be treated as a Reportable Account in all subsequent years, unless the Account Holder ceases to be a Reportable Person.

(4) Review of Pre-existing Entity Accounts with an aggregate account balance or value that exceeds, as of 31 December 2015, an amount denominated in euros that corresponds to USD 250,000, must be completed by 31 December 2017.

(5) Review of Pre-existing Entity Accounts with an aggregate account balance or value that does not exceed, as of 31 December 2015, an amount denominated in euros that corresponds to USD 250,000 but exceeds that amount as of 31 December 2016, must be completed no later than in 2017.

#### **Article 21 Entry into Force**

This Decree shall enter into force on 1 January 2016.

**Peter Kažimír m.p.**

**Annex to Decree No. 446  
2015 Coll.**

**LIST OF TRANSPOSED LEGALLY BINDING ACTS OF THE EUROPEAN UNION**

Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/ EEC (OJ L 64, 11. 3. 2011) as amended by Council Directive 2014/107/EU of 9 December 2014 (OJ L 359, 16. 12. 2014).

1) Convention on Mutual Administrative Assistance in Tax Matters as amended by the provisions of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (Notification of the Ministry of Foreign and European Affairs of the Slovak Republic No. 461/2013 Coll.).