

Act No. 582/2004 Coll.

on Local Taxes and Local Fee for Municipal Waste and Minor Construction Waste, as amended

in the wording of 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 Z. z, Act No. 268/2014 Coll., Act No. 333/2014 Coll., Act No. 361/2014 Coll., Act No. 79/2015 Coll., Act No. 243/2017 Coll., Act No. 292/2017 Coll., Act No. 112/2018 Coll., Act No. 312/2018 Coll., Act No. 221/2019 Coll., Act No. 369/2019 Coll., Act No. 460/2019 Coll., Act No. 470/2021 Coll., Act No. 92/2022 Coll., Act No. 178/2022 Coll., Act No. 249/2022 Coll., Act No. 2/2023 Coll.

The National Council of the Slovak Republic enacted the following act:

PART ONE

Art. 1

Subject Matter of the Act

This act lays down local taxes and local fee for municipal and minor construction waste.

Art. 2

Types of Local Taxes

(1) Local taxes, which can be levied by a municipality, include:

- a) real estate tax,
- b) dog tax,
- c) tax on the use of public areas,
- d) accommodation tax,
- e) tax on vending machines,
- f) tax on non-winning gaming machines,
- g) tax on the entry and staying of motor vehicles in historical parts of towns,
- h) nuclear facility tax.

(2) Municipalities impose local fee for municipal waste and minor construction waste (hereinafter only the "Fee").

Art. 3

Tax Period

The tax period for local taxes referred to in [Art. 2 par. 1 a\), b\), e\), f\)](#) and [h\)](#) and the fee referred to in [Art. 2 par. 2](#) shall be one calendar year.

PART TWO

REAL ESTATE TAX

Art. 4

Real estate tax comprises:

- a) land tax,
- b) tax on buildings,
- c) tax on apartments and non-residential premises within apartment buildings¹⁾ (hereinafter only the "Apartment Tax").

Land Tax

Art. 5
Taxpayer

(1) Unless paragraph (2) stipulates otherwise, the land taxpayer is:

- a) the land owner,
- b) the administrator of a state-owned land,²⁾ administrator of land owned by a municipality³⁾ or an administrator of land owned by a higher territorial unit⁴⁾ registered in the Cadastral Registry (hereinafter only the “Cadastral Registry”).

(2) The taxpayer of land tax is:

- a) a natural person or a legal entity who has been allocated substitute land from the Land Fund used by a legal entity prior to the consolidation of land titles;⁵⁾
- b) a lessee, if
 1. the leasehold of the land lasts or is expected to last for at least five years and the lessee is registered in the Cadastral Registry,
 2. the lessee holds a lease of land administered by the Slovak Land Fund,⁶⁾
 3. the lessee holds a lease of land owned by a taxpayer referred to in sub-paragraph a).

(3) If the taxpayer referred to in paragraphs (1) and (2) cannot be identified, then the taxpayer shall be the person actually using the land.

(4) Where land is owned jointly by several taxpayers, then each of the co-owners shall be responsible for the payment of land tax in proportion to their ownership share. If all co-owners so agree, they may be represented by one of the payers of the land tax, while the remaining co-owners shall guarantee the payment of their share in tax in proportion to the share of their ownership interest. If the land is in community property of spouses, payers of the land tax are both spouses, who shall jointly and severally guarantee the payment of the land tax.

Art. 6
Subject Matter of the Tax

(1) Subject to land tax is land in the territory of the Slovak Republic including:

- a) arable land, hop gardens, vineyard, orchards, and perennial grasslands,⁷⁾ other areas, if they are used for agriculture, forestry or a purpose connected with agriculture or forestry,^{7a)}
- b) gardens,
- c) built-up areas and courtyards, other areas,⁷⁾ except for the other areas pursuant to letter a),
- d) forest land with forests used for commercial purposes,⁸⁾ fish-breeding ponds and other water bodies used for commercial purposes,
- e) building plots.

(2) The following types of land are not subject to land tax:

- a) built-up pieces of land or parts thereof, which are subject to tax on buildings or the apartment tax,
- b) land, or parts thereof, underneath roads, except for special-purpose public infrastructures, national railways and regional railways,
- c) land, or parts thereof, underneath the structures which are not subject to the tax on buildings according to [Art. 10 par. 3](#).

(3) Unless paragraph (4) states otherwise, the categorisation of land into one of the groups listed under paragraph (1) shall be governed by its classification in the Cadastral Registry. Categorisation of forest land into the “Forest” category is based on the Forest Management Plan including income from lease of movable assets subject to lease as appurtenances to the property.

(4) For the purpose of this Act, a “building plot” shall mean a plot of land specified in a valid building permit until the entry into force of the final approval for use of the building which is subject to the tax on buildings under [Art. 10 par. 2](#), or a building comprising residential and non-residential premises being subject to the apartment tax under [Art. 14](#). Total area of a building plot includes land parcels the numbers of which are specified in a valid building permit.

(5) For the purpose of this Act, the “building plot” under paragraph (4) shall not mean a plot of land specified in a valid building permit for the construction of an extension, superstructure or a structural adjustment to an existing building.

(6) Other commercially used water bodies under paragraph (1) d) shall mean water bodies used, in particular, for production of aquatic fauna, for farming of poultry or other animals, and for the production of plants and other products.

(7) The parts of areas and courtyards underneath structures,⁹⁾ other than structures under [Art. 10 par. 2](#), shall be regarded as land under paragraph (1) c).

Art. 7 Tax Base

(1) The tax base for land under [Art. 6 par. 1 a\)](#) equals the value of the land without vegetation, calculated by multiplying the land area in m² and the value of the land per m² as specified in [Annex No. 1](#). The tax base for land for other areas, if they are used for agriculture, forestry or a purpose related to agriculture or forestry,^{7a)} equals the value of the land without vegetation calculated by multiplying the land area in m² and the value per m² specified in Annex No. 1 for arable land.

(2) The tax base for land under [Art. 6 par. 1 b\), c\)](#) and [e\)](#) equals the value of the land calculated by multiplying the land area in m² and the applicable land value per 1 m² as specified in [Annex No. 2](#), unless par. 7 states other land value in accordance with [Art. 6 par. 1 e\)](#).

(3) The tax base amount for land under [Art. 6 par. 1 d\)](#) equals the value of the land without vegetation calculated by multiplying the land area in m² and the land value per 1 m² as specified by applicable regulations on determining general property value.¹⁰⁾

(4) The tax base for land under [Art. 6 par. 1](#), with a transformer station or a Vending Stand for sale of goods or provision of services (hereinafter only the "Vending Stand"), is the value of the land calculated by multiplying the actual area of the transformer station or the Vending Stand in m² and the land value per 1 m² as specified in Annex No. 2 for building plots.

(5) The tax administrator may issue a generally binding regulation¹¹⁾ defining that instead of the zero land value specified in [Annex No. 1](#) the land value per 1 m² as specified in the generally binding regulation¹¹⁾ shall apply; the land value specified in the generally binding regulation, however, shall not exceed 50% of the land value specified in [Annex No. 1](#) for the district to which the concerned cadastral area belongs. The value determined this way shall apply, unless the taxpayer proves the actual value of the land by an expert's opinion.

(6) The tax administrator may issue a generally binding regulation¹¹⁾ defining that instead of the land value per 1 m² determined in accordance with regulations on determining general property value¹⁰⁾ the land value per 1 m² as specified in the generally binding regulation¹¹⁾ shall apply. The value determined this way shall apply, unless the taxpayer proves the actual value of the land by an expert's opinion.

(7) The tax administrator may issue a generally binding regulation¹¹⁾ defining that instead of land value under [Art. 6 par. 1 e\)](#), as specified in [Annex No. 2](#), the land value as specified in the generally binding regulation¹¹⁾ shall apply. The value of the land referred to in [Art. 6 par. 1 e\)](#) set out in [Annex No. 2](#) or the value of the land set out in the general binding regulation¹¹⁾ shall only be used if the taxpayer does not prove the value of the land by an expert's opinion not older than three months before the issue of the final building permit, submitted at the latest within the time limit referred to in [Art. 99a par. 1 or 3](#) or [Art. 99b par. 3](#). The tax administrator may have an expert's opinion drawn up at his/her own expense. In calculating the tax, the tax administrator shall use the higher value ascertained from the expert opinions.

Art. 8 Tax Rate

(1) The annual land tax rate is 0.25 %.

(2) The tax administrator may issue a generally binding regulation¹¹⁾ considering the local circumstances in a municipality, or a specific part thereof, or in a cadastral area, to decrease or increase, effective from 1 January of the relevant tax period, the annual land tax rate as under paragraph (1). The tax administrator may issue a generally binding regulation¹¹⁾ considering the local circumstances in a municipality, or a specific part thereof, or in a cadastral area, to determine annual tax rates for various groups of land under [Art. 6 par. 1](#). The resulting annual land tax rate for land under [Art. 6 par. 1 a\)](#) shall not exceed 5 times the amount of the annual land tax rate referred to in paragraph (1); the annual land tax rate for land under [Art. 6 par. 1 d\)](#) shall not exceed 10 times the amount of the annual land tax rate referred to in paragraph (1), and the annual land tax rate for land under [Art. 6 par. 1 b\), c\) and e\)](#) shall not exceed 5 times the amount of the lowest annual land tax rate determined by the tax administrator for land under [Art. 6 par. 1](#) in a generally binding regulation.¹¹⁾ The annual land tax rate for a land functionally connected to a structure of a nuclear facility shall not exceed 100 times the annual rate referred to in paragraph (1).

(3) For the purpose of this Act, a land functionally connected to the structure of a nuclear facility shall mean a land which is inevitably necessary for operation of the nuclear facility and for physical protection of the nuclear facility under a special regulation.^{11aaa)}

(4) The tax administrator may issue a generally binding regulation ¹¹⁾ referring to various groups of land under [Art. 6 par. 1](#), in respect of which an extraction permit has been issued for a deposit of non-reserved minerals ^{11aa)} or where a solar power generator,^{11ab)} a transformer station or a Vending Stand are located, to determine a tax rate other than the one under paragraph (2). Thus established annual land tax rate shall not exceed 5 times the amount of the lowest land tax rate determined by the tax administrator in a generally binding regulation¹¹⁾ referred to in paragraph (2).

(5) If the annual land tax rate for land referred to in [Art. 6 par. 1 a\)](#) established in accordance with paragraph (2) exceeds 5 times the annual land tax rate under paragraph (1), then the annual land tax rate under paragraph (1) shall apply. If the annual land tax rate for land referred to in [Art. 6 par. 1 d\)](#) established in accordance with paragraph (2) exceeds 10 times the annual land tax rate under paragraph (1), then the annual land tax rate under paragraph (1) shall apply. If the annual land tax rate for land referred to in [Art. 6 par. 1 b\), c\)](#) and [e\)](#) established in accordance with paragraph (2) and the annual land tax rate established in accordance with paragraph (4) exceeds 5 times the lowest annual land tax rate determined by the tax administrator for land referred to in [Art. 6 par. 1](#) in a generally binding regulation,¹¹⁾ then the annual land tax rate under paragraph (1) shall apply.

Art. 8a

Land Tax Calculation

The land tax shall be calculated as the product of the tax base under [Art. 7](#) and the annual land tax rate under [Art. 8](#).

Tax on Buildings

Art. 9

Taxpayer

(1) The taxpayer of the tax on buildings is: building owner, administrator of state-owned building,²⁾ or by administrator of building owned by municipality,³⁾ or administrator of building owned by higher territorial unit⁴⁾ (hereinafter only the "Building Owner").

(2) For leased buildings administered by the Slovak Land Fund,⁶⁾ the tax shall be paid by the lessee.

(3) If the taxpayer under paragraphs (1) and (2) cannot be identified, then the taxpayer shall be the natural person or the legal entity actually using the building.

(4) If a building is owned jointly by several taxpayers, then each of the co-owners shall be responsible for the payment of the tax on buildings in proportion to their ownership share. If all co-owners so agree, they may be represented by one of the payers of the tax on buildings, while the remaining co-owners shall guarantee the payment of the tax on buildings up to the amount of their share in the tax in proportion to the share of their ownership interests. If a building is in community property of spouses, both spouses are payers of the tax on buildings and they shall jointly and severally guarantee the payment of the tax on buildings.

Art. 10

Subject Matter of the Tax

(1) Subject to tax on buildings are buildings located in the territory of the Slovak Republic as follows:

- a) residential buildings ^{11a)} and minor structures,^{11b)} with a complementary function to the main building,
- b) buildings used for agricultural production, greenhouses, water management structures, buildings for storage of own agricultural products, including office area within agricultural buildings,
- c) weekend houses and structures used for private recreational purposes,
- d) standalone garages,
- e) collective parking buildings,
- f) underground collective parking buildings,
- g) industrial buildings, energy industry structures, buildings used in the construction industry, buildings used for storage of own production, including office area within industrial building,
- h) buildings used for other business and gainful activities, and for storage and administration related to such other business and gainful activities,

i) structures other than those under a) through h).

(2) Subject to tax on buildings are buildings with one or more above-ground or underground storeys, connected with the earth through firm foundation or anchored by stilts. The fact that a building is no longer in use shall have no impact on tax liability.

(3) The following structures shall not be subject to tax on buildings:

- a) buildings comprising apartments or non-residential premises which are subject to the apartment tax,
- b) dams, water distribution and sewerage systems, flood protection structures and heat distribution systems.

(4) Classification of structures under paragraph (1) shall be based on the purpose of its use as at 1 January of the tax period.

Art. 11 Tax Base

The tax base for tax on buildings is the built-up area in m². The built-up area means the ground plan area of the largest above-ground part of the structure, excluding protruding parts of the roof structure. For underground collective garage, the taxable amount is the built-up area in m²; the built-up area means the ground plan area of the largest underground part of the structure.

Art. 12 Tax Rate

(1) The annual rate of the tax on buildings shall be EUR 0.033 per each m² of the built-up area or a part thereof.

(2) The tax administrator may issue a generally binding regulation ¹¹⁾ considering the local circumstances in a municipality, or a specific part thereof, or in a cadastral area, to decrease or increase the annual rate of tax on buildings referred to in paragraph (1), effective from 1 January of the relevant tax period. The tax administrator may issue a generally binding regulation¹¹⁾ considering the local circumstances in a municipality, or a specific part thereof, or in a cadastral area, to establish various tax rates for individual types of buildings according to [Art. 10 par. 1](#). Thus established annual rate of the tax on buildings for buildings referred to in [Art. 10 par. 1](#) shall not exceed 10 times the amount of the lowest annual rate of tax on buildings determined by the tax administrator in the generally binding regulation¹¹⁾ for buildings referred to in [Art. 10 par. 1](#), unless [Art. 104g par. 3](#) states otherwise.

(3) For multi-storey buildings, the tax administrator may issue a generally binding regulation¹¹⁾ considering the local circumstances in a municipality, or a specific part thereof, to establish a surcharge of not more than EUR 0.33 per each storey except for the ground-floor storey.

(4) A "storey of a building" is the inner space of the building defined by its floor and the ceiling structure. If a building has no ceiling structure, for the purposes of this Act the term „storey" means the inner space of the building defined by its floor and the roof structure.

(5) The above-ground storey shall mean every storey with floor, or part thereof, being not more than 0.80 m below the highest point of the adjacent terrain within a 5-meter wide strip around the external walls of the building.

(6) If a building is used for multiple purposes which are subject to different tax rates under paragraph (2) and the storey surcharge under paragraph (3), the proportional part of the tax base shall be calculated as a proportion between the floor area of the part of the building used for a particular purpose and the total floor area of the building.

(7) The tax administrator may by a generally binding regulation¹¹⁾ according to the local conditions in a municipality or its individual part or in an individual cadastral area determine the coefficient of the annual tax rate on buildings for individual types of buildings according to [Art. 10 par. 1](#), if they are buildings as set out in accordance with [Art. 8](#) (hereinafter referred to as the "coefficient of the tax rate of the unmaintained building"). The tax rate coefficient of an unmaintained building determined as above, shall be greater than 1, but not more than 10. The tax rate for buildings under paragraph (8) is the product of the tax rate on buildings under paragraph (1) or the tax rate determined in the general binding regulation¹¹⁾ and the tax rate coefficient of the unmaintained building. In case of an unmaintained building pursuant to paragraph (8), the tax administrator is obliged, before imposing the tax, to send the taxpayer two written notices of the intention to impose the tax with the application of the coefficient of the tax rate of the unmaintained building. The tax administrator shall apply the tax rate adjusted by the tax rate coefficient of the unmaintained building in the tax period following the tax period in which the second notification of the tax administrator under the preceding sentence was received.

(8) The tax rate coefficient of an unmaintained building under paragraph (7) may be determined for buildings that are

- a) buildings which are not properly maintained by the owner pursuant to a special regulation^{11ba)} and the building authority has lawfully ordered the owner, in the public interest, to take care of the rectification within a specified period of time and under specified conditions pursuant to a special regulation,^{11bb)} and the owner has failed to comply with this obligation within the specified period of time,
- b) buildings that do not comply with the basic requirements for buildings under a special regulation,^{11bc)} whereby they endanger or annoy the users or the surroundings of the building and the building authority has validly ordered their owner to carry out the necessary modifications to the building,^{11bd)} whereby the owner has not fulfilled this obligation within the specified period of time,
- c) defective buildings endangering the life or health of persons according to a special regulation,^{11be)} if they cannot be economically repaired and the building authority has legally ordered the owner to remove the building according to a special regulation,^{11be)} and the owner has not fulfilled this obligation within the specified period of time.

Art. 12a
Calculation of Tax on Buildings

- (1) Tax on buildings shall be calculated as the product of the tax base under [Art. 11](#) and the annual rate of the tax on buildings referred to in [Art. 12](#).
- (2) For multi-storey buildings, the tax on buildings is calculated as the product of the tax base referred to in [Art. 11](#) and the annual rate of tax on buildings referred to in [Art. 12](#) plus the product of the number of additional storeys and the storey surcharge under [Art. 12 par. 3](#). The number of additional storeys used for calculation of tax on buildings for a multi-storey building shall not include the ground-floor storey.
- (3) If the building is used for multiple purposes which are subject to different tax rates under [Art. 12 par. 2](#) and the storey surcharge under [Art. 12 par. 3](#), the tax is calculated as the sum of proportional parts of the tax. A proportional part of the tax is calculated as a product of the built-up area of the building, the proportional part of the taxable amount and the tax rate applicable to the purpose of use, plus the product of the number of additional storeys and the storey surcharge under [Art. 12 par. 3](#).

Apartment Tax

Art. 13
Taxpayer

- (1) The taxpayer of the apartment tax is: owner of apartment or non-residential premises or administrator of state-owned apartment or non-residential premises,²⁾ administrator of municipality-owned apartment or non-residential premises,³⁾ administrator of apartments or non-residential premises owned by higher territorial units⁴⁾ (hereinafter only the "Apartment Owner").
- (2) If apartments or non-residential premises are owned jointly by several taxpayers, then each of the co-owners shall be responsible for the payment of the apartment tax in proportion to their ownership share. If all co-owners so agree, they may be represented by one of the payers of the apartment tax while the remaining co-owners shall guarantee the payment of the apartment tax up to the amount of their share in the tax. If apartments or non-residential premises in an apartment building fall under community property of spouses, payers of the apartment tax are both spouses, and they shall jointly and severally guarantee the payment of the apartment tax.

Art. 14
Subject Matter of the Tax

- (1) Providing that in an apartment building with at least one apartment or non-residential premises is owned by natural persons or legal entities, subject to apartment tax are the apartments and the non-residential premises.
- (2) For the purpose of this Act, an apartment or a part of an apartment, which as at 1 January of the tax period is used for other than residential purposes shall be regarded as non-residential premises.

Art. 15
Tax Base

The tax base of the apartment tax is the floor area of the apartment or non-residential premises in m².

Art. 16
Tax Rate

(1) The annual rate of the apartment tax shall be EUR 0.033 per each (including incomplete) square meter of the floor area of the apartment or non-residential premises.

(2) The tax administrator may issue a generally binding regulation ¹¹⁾ considering local circumstances in a municipality, or a specific part thereof, or in a cadastral area, to decrease or increase the annual apartment tax rate on apartments or non-residential premises as referred to in paragraph (1), effective from 1 January of the relevant tax period. Thus established annual rate of the apartment tax for an apartment shall not exceed 10 times the lowest annual rate of the apartment tax for an apartment established by the generally binding regulation,¹¹⁾ unless [Art. 104g par. 4](#) states otherwise

(3) The tax administrator may issue a generally binding regulation ¹¹⁾ considering local circumstances in a municipality, or a specific part thereof, or in a cadastral area, to establish a different annual apartment tax rate for non-residential premises designed for various purposes in an apartment building. Thus established apartment tax rate for non-residential premises in an apartment building shall not exceed 10 times the lowest annual rate of the apartment tax for non-residential premises in an apartment building established by the generally binding regulation.¹¹⁾

Art. 16a
Apartment Tax Calculation

The apartment tax shall be calculated as the product of the tax base under [Art. 15](#) and the annual apartment tax rate under [Art. 16](#).

Common Provisions for the Real Estate Tax

Art. 17
Tax Exemptions and Tax Reductions

(1) The following shall be exempt from tax:

a) land, buildings, apartments and non-residential premises owned by municipalities which are tax administrators, and land, buildings, apartments and non-residential premises owned or administered by Bratislava and Košice city districts,

b) land and buildings owned by other state and used by natural persons enjoying privileges and immunities under international law, who are not nationals of the Slovak Republic, provided that reciprocity is guaranteed,

c) land and buildings or parts thereof owned by churches and religious communities registered by the state, used for education, for scientific and research purposes or for religious ceremonies,

d) land and buildings, or parts thereof, owned by public universities or owned by the state and used by state universities, used for university education or for scientific and research purposes,

e) land and buildings, or parts thereof, owned by public research institutions or owned by the state in the administration of the Slovak Academy of Sciences used for scientific and research purposes,

f) land and buildings, or parts thereof, owned by the state or by self-governing regions and used as nursery schools, for primary education,^{11ca)} secondary education ^{11c)} and higher vocational education^{11c)} and used by practical training centres and school establishments under the administration of the state or self-governing regions,

g) land used as publicly accessible parks owned by healthcare facilities providing institutional healthcare services,^{11d)}

h) land, buildings and non-housing premises owned by the Slovak Red Cross.

(2) The tax administrator may issue a generally binding regulation ¹¹⁾ considering local circumstances in a municipality or a specific part thereof to establish reduction of land tax or exemption from land tax for:

a) land owned by legal entities not established or founded for business,¹²⁾

b) land used as cemeteries, columbaria, urn remembrance groves and the yards for scattering ashes,¹³⁾

c) marshland, bog and solonetz fields, peat bogs, bosquets, groves, windbreaks and sanitary protection zones of the water sources in the 1st and 2nd protection grade,¹⁴⁾ protection zones of natural healing springs in the 1st and 2nd protection grade and the sources of natural mineral water and table water in the 1st and 2nd protection grade,¹⁵⁾

- d) parts of land with triangulation marks, signals and other point facilities and geodetic control posts,¹⁶⁾ electricity pylons,¹⁷⁾ telecommunications poles and television signal convertors, overhead sections of the heating gas distribution systems, and strips of forestland allotted for electricity and heating-gas distribution systems,
- e) land used as publicly accessible parks, premises and sports fields,
- f) land in the national parks, protected landscape areas, protected sites, nature reserves, national nature reserves, natural monuments, national natural monuments, protected landscape units and in the declared conservation zones in the third and fourth grade of protection, and territories of international importance,¹⁸⁾
- g) land functionally connected with structures used for public transport,
- h) land used by schools and school establishments,
- i) forestland, as of the year following its clearing (glade) until the year of the planned improvement felling (first thinning);
- j) land of limited economic use owing to undermining, proximity to the mining areas or sanitary water protection zones of the 2nd and 3rd protection grade, environmental protection and conservation, due to damage caused by ecological disasters, excessive pollution, land re-cultivated as part of land reclamation with the exception of reclamations funded fully from the state budget, ravines, gullies, high baulks with shrubbery or rocks, healing springs 2nd and 3rd degree protection zones and natural mineral and table waters 2nd and 3rd protection zones,¹⁴⁾ genetic pool areas, bank vegetation and other tree and shrub vegetation areas on non-forest land with soil-protecting, environmental or landscaping function,
- k) land owned by natural persons in material distress¹⁹⁾ or natural persons older than 62 years, provided that the land serves exclusively for their personal use,
- l) land other than land situated in the built-up areas of municipalities, used by self-employed farmers for agricultural production as their main activity,
- m) land owned by a registered social enterprise.¹⁹⁾

(3) The tax administrator may issue a generally binding regulation¹¹⁾ considering local circumstances in the municipality, or a specific part thereof, to establish reduction or exemption from tax on buildings or from tax on apartments for:

- a) buildings or apartments owned by legal entities not established or founded for business purposes,¹²⁾
- b) buildings or apartments used by schools, school establishments and healthcare facilities, work rehabilitation and re-training centres for persons with impaired working abilities,²⁰⁾ buildings used for social assistance purposes,^{20a)} buildings and non-residential premises or parts thereof used for sport^{20b)} and museums, galleries, libraries, theatres, cinemas, open-air cinemas, exhibition halls, educational centres, or certain types thereof,
- c) buildings or apartments, the use of which is restricted due to an extensive reconstruction, ban on construction or location on undermined land,
- d) residential buildings and apartments pursuant to Part Two of this Act owned and used as a permanent residence by citizens in material distress,¹⁹⁾ natural persons older than 62 years, holders of a severe disability card, holders of a card for persons with severe disability in need of escort, and natural persons who are mostly or completely paralysed,
- e) garages and non-residential premises in apartment buildings, owned by natural persons older than 62 years, holders of a severe disability card, holders of a card for persons with severe disability in need of escort, and used as garages for parking the motor vehicle used for transportation of those persons,
- f) structures used for agricultural production, greenhouses, structures used for the storage of own agricultural products, water management structures, with the exception of structures used for storage of other than own agricultural products and office area within industrial building,
- g) buildings, apartments and non-residential premises owned by a registered social enterprise.

(4) The tax administrator may issue a generally binding regulation¹¹⁾ considering local circumstances, to increase the age limit for natural persons referred to in paragraphs (2) and (3).

(5) If a taxpayer concurrently qualifies for both tax reduction under paragraph (2) and paragraph (3), then only the tax reduction more beneficial for the taxpayer shall apply.

(6) Where only a part of a multi-storey building is exempt from tax, the taxable amount shall be determined as follows:

- a) the floor area (m²) of the parts of the building exempt from tax on buildings in m² is divided by total floor area (m²) of all storeys of the building, including the floor area of the part of the building which is exempt from the tax on buildings,
- b) the quotient calculated under a), rounded down to two decimals, shall be deducted from 1,

c) the total built-up floor area (m²) of the building shall be multiplied by the difference calculated in accordance with paragraph b) above.

(7) In case of a tax reduction or exemption from tax under paragraphs (3) d) through e), the entitlement of a taxpayer who has exceeded the age limit of 62 years or any other age limit determined under paragraph (4) shall be deemed to have been exercised on reaching the age limit so prescribed or determined.

Art. 17a

A “specific part of a municipality” shall mean a territorially integral part of a municipality, which covers at least 5% of real estate tax payers of the municipality and is laid down by a generally binding regulation.¹¹⁾ If a taxpayer has more real estate assets in a specific part of a municipality then for calculation of the aforementioned percentage, the person shall be included in the calculation only once. A specific part of a municipality can be delineated by a street, neighbouring streets or a neighbouring land plots.

Art. 18

Commencement and Termination of Tax Liability

(1) The tax liability commences as of 1 January of the tax period following the tax period in which the taxpayer became the owner, administrator, lessee or user of a real estate subject to tax and terminates as of 31 December of the tax period in which the taxpayer ceases to be the owner, administrator, lessee or user of the real estate. If a taxpayer becomes the owner, administrator, lessee or user of a real estate on 1 January of the current tax period, the tax liability shall arise as of that date.

(2) Real estate tax is assessed based on the situation as at 1 January of the tax period. Unless this Act states otherwise, any changes decisive for the tax liability that may occur during the tax period shall not be taken into account. If the property is acquired in auction ²¹⁾ during the year, the tax liability shall commence from the first day of the month following the day on which the successful bidder became the owner of the property or the first day of the month following the day of knock-down awarded by the court. Upon termination of title to property by selling the property at auction, the tax liability shall terminate by the last day of the month in which the title to the property terminated. If a property is acquired through inheritance in the course of the year, then the tax liability shall commence from the first day of the month following after the day in which the heir became the owner of the property based on a valid confirmation of inheritance or decision on inheritance.

PART THREE

DOG TAX

Art. 22

Subject Matter of the Tax

(1) Subject to dog tax is a dog older than 6 months kept by a natural person or a legal entity.

(2) The dog tax shall not apply to:

- a) dog kept for scientific purposes and research purposes,
- b) dog kept in animal shelters,
- c) dog with special training, owned or used by a holder of a severe disability card, or a holder of a card for persons with severe disability in need of escort,
- d) dog whose owner or keeper is in exile pursuant to a special regulation.^{21a)}

Art. 23

Taxpayer

The taxpayer is a natural person or a legal entity which

- a) is the owner of the dog, or
- b) keeps the dog if the dog's owner cannot be identified.

Art. 24

Taxable amount

The taxable amount is given by the number of dogs.

Art. 25
Tax Rate

The tax rate shall be determined by the municipality as an amount in EUR per dog and calendar year. The same tax rate shall apply to each dog kept by the same taxpayer.

Art. 26
Commencement and Termination of Tax Liability

The tax liability commences on the first day of the calendar month following the month in which the dog became subject to tax under [Art. 22 par. 1](#), and terminates as of the last day of the month in which the dog ceased to be subject to the tax.

Art. 28
Tax Administration

The municipality in the territory of which the dog is kept has local jurisdiction for the dog tax.

Art. 29
Authorizing Provision

The municipality shall issue a generally binding regulation [11](#)) to establish the tax rate, or various tax rates, under predefined criteria related to the subject matter of the tax and to define tax exemptions or tax reductions, if any.

PART FOUR
TAX ON THE USE OF PUBLIC AREAS

Art. 30
Subject Matter of the Tax

- (1) Subject to tax on the use of public areas is a specific use of a public area.
- (2) For the purposes of this Act, the term “public area” shall mean publicly accessible land owned by the municipality. For the purposes of this Act, land leased by a municipality under a separate law [22a](#)) shall not be understood as a “public area”.
- (3) The term “specific use of a public area” shall mean placement of a facility for provision of services, installation of a construction equipment, vending point, circus facility, funfair facility and other similar attractions, placement of a dump, permanent parking of a vehicle outside a guarded parking place, etc. Use of a public area in relation to elimination of a failure or a breakdown of a distribution system or public networks [22b](#)) shall not be understood as a “specific use of a public area”.

Art. 31
Taxpayer

The taxpayer is a natural person or a legal entity using the public area.

Art. 32
Taxable Amount

The taxable amount for use of a public area is the size (in m²) of the used public area in m².

Art. 33
Tax Rate

The tax rate for the use of a public area shall be set by the municipality in EUR per m², or a part thereof, of the public area in specific use for each day of use or a specific part thereof.

Art. 34
Commencement and Termination of Tax Liability

The tax liability shall arise from the first day of the specific use of the public area and shall terminate on the last day of the specific use of the public area.

Art. 34a

Notification Duty, Tax Assessment and Payment of Tax

(1) The taxpayer shall notify the tax administrator of the intention to use a public area for a specific purpose not later than on the date of commencement of the tax liability.

(2) The municipality shall issue a decision on tax assessment not sooner than on the tax liability commencement date. The assessed tax shall be payable within 15 days from validity of the decision. The municipality can decide on paying the tax by instalments and set the due dates. The assessed tax which was intended for payment by instalments by a decision issued by the municipality, can still be paid by the taxpayer in a single amount, by the due date of the first instalment.

(3) After the tax liability terminates, the taxpayer shall notify the tax administrator thereof within 30 days from the date of termination of the tax liability, and the tax administrator shall refund the proportionate portion of the paid tax for the remaining days covered by the tax payment. The entitlement to refund of a proportionate portion of the paid tax becomes void if the taxpayer fails to report the termination of the tax liability.

Art. 34b

Tax Assessment by Auxiliary Calculations

(1) The taxpayer who fails to comply with the duty to notify commencement of a tax liability, will be called upon by a written request sent by the municipality to meet the duty within an additional reasonable deadline, which shall not be shorter than eight days.

(2) If the taxpayer fails to comply with the notification duty, even after the request under paragraph (1) above, the municipality will determine the taxable amount and assess the tax by auxiliary calculations.

(3) The municipality will then notify the taxpayer of the tax assessment by auxiliary calculations, with the date of the notification used as the tax liability commencement date for the auxiliary calculations.

(4) The municipality's procedures for tax assessment by auxiliary calculations are governed by a special regulation.[37a\)](#)

Art. 35

Tax Administration

The municipality in the territory of which the used public area is located shall have the local jurisdiction.

Art. 36

Authorizing Provision

A municipality shall issue a generally binding regulation¹¹⁾ to define, in particular, which places are classified as public areas, options of special use of public areas, the tax rate or various tax rates under predefined criteria or during events held in the territory of the municipality, details of the notification duty and tax exemptions or tax reductions, if any.

PART FIVE

ACCOMMODATION TAX

Art. 37

Subject Matter of the Tax

The subject to the accommodation tax is the temporary accommodation of a natural person for a consideration, pursuant to [Art. 754 through 759 of the Civil Code](#) in an accommodation facility (hereinafter referred to as "facility"), such as a hotel, motel, boatel, hostel, family hotel, suite house, spa house, sanatorium, an accommodation facility of healing spas and spa sanatoriums, lodging house, chalet, building for private relaxation, log-cabin, bungalow, a campsite, mini-camp, camping site, family house, apartment in an apartment building, in a family house or in a

building used for multiple purposes, and any other facility providing temporary accommodation for a consideration to a natural person.

Art. 38 Taxpayer

- (1) The taxpayer is a natural person who is temporarily accommodated in the facility for a consideration.
- (2) The Payment agent is the operator of the establishment who provides the temporary accommodation for a consideration to the natural person. If the operator of the facility cannot be determined, the Payment Agent is the owner of the real estate or part thereof in which the temporary accommodation for a consideration to the natural person is provided. If more than one person owns the real estate or part thereof, in which the temporary accommodation for a consideration is provided, each of them is the Payment Agent and are jointly and severally liable for the tax.
- (3) The Payment representative is a natural person or legal entity who arranges the temporary accommodation for a consideration between the Payment Agent and the taxpayer by means of the operation of a digital platform^{22d)} offering facilities in the territory of the municipality providing temporary accommodation for a consideration.

Art. 38a

The taxpayer is not a displaced person according to a special regulation.^{21a)}

Art. 39 Tax Base

The tax base is the number of overnight stays, but not more than 60 overnight stays of the taxpayer in the accommodation of one Payment Agent in one calendar year.

Art. 40 Tax Rate

- (1) The tax rate shall be set by the municipality in EUR per person and overnight stay.
- (2) The municipality may issue a generally binding regulation¹¹⁾ to establish various tax rates for different parts of the municipality^{23a)} or for individual cadastral areas.

Art. 41 Commencement and termination of tax liability

The tax liability shall commence on the date of provision of temporary accommodation for a consideration to a natural person and terminate on the date of termination of the provision of temporary accommodation for a consideration to a natural person.

Art. 41a Notification duty

- (1) The Payment Agent is obliged to notify the municipality of the accommodation capacity of the facility no later than on the day of commencement of the provision of temporary accommodation for a consideration, and the Payment Agent is obliged to notify the municipality of the termination of the provision of temporary accommodation for a consideration no later than within 30 days of the date of termination of the provision of temporary accommodation for a consideration. The Payment Agent is obliged to notify the municipality of any changes in the facts decisive for the determination of the tax within 30 days from the date on which these facts occurred.
- (2) For the purposes of this tax, the Payment Agent is obliged to keep detailed records of the natural persons to whom the temporary accommodation for a consideration has been provided. The records of natural persons shall be kept in paper form or in electronic form in the form of a record book containing the name and surname of the natural person, address of permanent residence, date of birth, number and type of identity card, which may be personal ID, passport or other document proving the identity of the taxpayer, length of stay (number of overnight stays) and other records necessary for the correct determination of the tax. The Payment Agent is obliged to keep the record book clearly and to arrange the entries sequentially from the point of view of time according to the tax liability.

(3) The Payment Agent is obliged to notify the municipality that the tax is collected in part or in full instead of the Payment Agent by the Payment representative, who assumes the fulfilment of the tax liability on behalf of the Payment Agent. The Payment Agent shall keep detailed records in accordance with paragraph (2) for all natural persons to whom temporary accommodation for consideration has been provided.

(4) The Payment Agent shall notify the municipality of the tax base pursuant to Art. 39 within the time limit and in the manner prescribed by the generally binding regulation.¹¹⁾ If part or all of the tax liability is fulfilled for the Payment Agent by the Payment representative, the tax base under Art. 39 shall be reduced by the tax base assumed by the Payment representative on behalf of the Payment Agent.

Article 41b

Determination of the tax by using tools

(1) The municipality shall invite in writing the Payment Agent who fails to comply with the notification duty to do so within a reasonable period, which may not be shorter than eight days.

(2) If the Payment Agent fails to comply with the notification duty even after being requested to do so pursuant to paragraph (1), the municipality shall ascertain the tax base and determine the tax by using tools. The tax base for the determination of the tax by using tools is the product of the accommodation capacity of the establishment (number of beds) at the time of the determination of the tax by using tools and the number of days in the calendar year for which the Payment Agent has not complied with the notification duty under Art. 41a. The determination of tax by using tools shall not be affected by the commencement and termination of tax liability under Art. 41.

(3) The municipality shall notify the Payment Agent of the determination of the tax by using tools, with the date of commencement of the determination of the tax according to the guidelines being the date specified in the notification.

(4) The municipality's procedure for determining the tax by using tools is subject to a special regulation.^{37a)}

Article 41c

Special provisions for the Payment representative

The municipality may conclude an agreement with the Payment representative on the details of the scope and manner of keeping records pursuant to Art. 41a par. 2 for the purposes of paying the tax, the manner of collecting the tax, the details of the confirmation of payment of the tax, the time limits and the manner of payment of the tax to the municipality. The Payment representative shall notify the municipality of the tax base pursuant to Art. 39 within the time period and in the manner prescribed by the generally binding regulation.¹¹⁾ The Payment representative collects the tax from the taxpayer on behalf of the Payment Agent and transfers it to the tax administrator's account. Payment to the account of the tax administrator is considered as tax paid. The procedure under the Special Provision relating to an unmarked payment^{22e)} shall not apply if the Payment representative establishes that the payment of the tax was due to a clerical error, miscalculation or other obvious inaccuracy.

Article 41d

Flat-rate tax

(1) The municipality may establish by a generally binding regulation¹¹⁾ a flat tax rate. The flat tax rate is the tax rate per bed of the accommodation capacity of the establishment per calendar year.

(2) The flat-rate tax is calculated as the product of the flat-rate tax and the largest accommodation capacity of the establishment in the last year; changes in accommodation capacity during the calendar year are not taken into account. The flat-rate tax shall be applied if the Payment Agent agrees to it; the Payment Agent shall not be subject to Art. 41a par. 2 in this case.

(3) The municipality shall impose a flat-rate tax by decision. The municipality may determine the payment of the flat-rate tax in instalments in the decision. The instalments are payable within the time limits set by the municipality in the decision; the Payment Agent may also pay the tax at once, at the latest by the due date of the first instalment.

Art. 42

Tax Administration

The municipality in the territory of which the facility is located shall have the local jurisdiction.

Art. 43

Authorizing Provision

The municipality can issue a generally binding regulation¹¹⁾ in particular, the particulars of the notification duty pursuant to Art. 41a, the tax rate or different tax rates pursuant to Art. 40 par. 2, the flat-rate tax pursuant to Art. 41d, the method and time limits for the payment of the tax, tax exemptions or tax reductions.

PART SIX

TAX ON VENDING MACHINES

Art. 44

Subject Matter of the Tax

Subject to the tax on vending machines are devices and automatic dispensers of merchandise sold against payment (hereinafter only the "Vending Machines") located in premises accessible to public. Ticket vending machines for public transport are not subject to tax on vending machines.

Art. 45

Taxpayer

The taxpayer is a natural person or a legal entity operating vending machines.

Art. 46

Taxable Amount

The taxable amount is the number of vending machines.

Art. 47

Tax Rate

The tax rate shall be set by the municipality in EUR per vending machine and calendar year.

Art. 48

Commencement and Termination of Tax Liability

The tax liability commences from the first day of the calendar month, in which the operation of the vending machine started and shall terminate on the last day of the month in which the operation ended. If there is a change in the tax administrator during a calendar month regarding the same subject matter of the tax, the tax liability under the new administrator arises effective from the first day of the month following after the month in which the tax administrator was changed.

Art. 50

Tax Administration

The municipality in the territory of which the vending machine is located shall have the local jurisdiction.

Art. 51

Authorizing Provision

A municipality can issue a generally binding regulation¹¹⁾ in particular to define the tax rate, or various tax rates under predefined criteria, the scope and manner in which records are to be kept to be valid for tax purposes, vending machines identification methods, and tax exemptions or tax reductions, if any.

PART SEVEN

TAX ON NON-WINNING GAMING MACHINES

Art. 52

Subject Matter of the Tax

(1) Subject to the tax on non-winning gaming machines are gaming machines that are activated or operated against payment, do not dispense cash prizes and are operated in publicly accessible areas (hereinafter only the "Non-Winning Gaming Machines").

(2) Non-winning gaming machines are:

- a) electronic machines for computer games,
- b) mechanical machines, electronic machines, slot machines and other devices for gaming and entertainment.

Art. 53

Taxpayer

The taxpayer is a natural person or a legal entity operating non-winning gaming machines.

Art. 54

Taxable Amount

The taxable amount is the number of non-winning gaming machines.

Art. 55

Tax Rate

The tax rate shall be set by the municipality in EUR per non-winning gaming machine and calendar year.

Art. 56

Commencement and Termination of Tax Liability

The tax liability commences from the first day of the calendar month, in which the operation of the non-winning gaming machine started and shall terminate on the last day of the month in which the operation ended. If there is a change in the tax administrator during a calendar month regarding the same subject matter of the tax, the tax liability under the new administrator arises effective from the first day of the month following after the month in which the tax administrator was changed.

Art. 58

Tax Administration

The municipality in the territory of which the non-winning gaming machines are operated, shall have the local jurisdiction.

Art. 59

Authorizing Provision

A municipality can issue a generally binding regulation¹¹⁾ to define, in particular, the tax rate, or various tax rates under predefined criteria, scope and manner in which records are to be kept to be valid for tax purposes, non-winning gaming machines identification methods, and tax exemptions or tax reductions, if any.

PART EIGHT

TAX ON THE ENTRY AND STAYING OF MOTOR VEHICLES IN HISTORICAL PARTS OF TOWNS

Art. 60

Subject Matter of the Tax

(1) Subject to the tax for the entry and staying of a motor vehicle in historical parts of towns is entry and staying of a motor vehicle²⁴⁾ in a historical part of town.

(2) The tax shall not apply to the entry and staying of a motor vehicle in historical parts of town in connection with activities intended to protect health, property and public order.

Art. 61
Taxpayer

The taxpayer is the holder²⁵⁾ of the motor vehicle - a natural person or a legal entity.

Art. 62
Taxable Amount

The taxable amount is the number of the days of entry and staying of a motor vehicle in a historical part of town.

Art. 63
Tax Rate

(1) The tax rate shall be set by the municipality in EUR per motor vehicle and each day, or a part thereof, of entry and staying in a historical part of town.

(2) The tax rate may also be set as a lump sum for the entry and staying of a motor vehicle in a historical part of town regardless of the number of days of the entry and staying therein.

Art. 64
Commencement and Termination of Tax Liability

The tax liability shall arise on the day of entry of the motor vehicle to a historical part of town and during staying therein and shall terminate on the day of exit of that motor vehicle from the historical part of the town.

Art. 64a
Notification Duty, Tax Assessment and Payment of Tax

(1) No later than on the day when the tax liability arises, the taxpayer shall notify the tax administrator of his intention to enter the historical part of the town with his motor vehicle and to stay there.

(2) The municipality shall impose the tax by a tax assessment not later than on the date of commencement of the tax liability. The imposed tax shall be payable within 15 days from entry into force of the tax assessment. In the tax assessment, the municipality can define tax instalments and due dates thereof. If the tax assessment indicates that the tax shall be paid in instalments, the taxpayer can still pay full amount in one payment made no later than by the due date of the first instalment.

(3) After the tax liability terminates, the taxpayer shall notify the tax administrator thereof within 30 days from the date of termination of the tax liability, and the tax administrator shall refund a proportionate portion of tax for the remaining days for which the tax has been paid. The entitlement to refund of a proportionate portion of the paid tax becomes void if the taxpayer fails to notify the termination of his tax liability within the said time limit.

Art. 64b
Tax Assessment by Auxiliary Calculations

(1) The taxpayer who fails to comply with the duty to notify commencement of a tax liability, will be called upon, by a written request from the municipality to meet the duty within an additional reasonable deadline, which shall not be shorter than eight days.

(2) If the taxpayer fails to comply with the notification duty even after the request under paragraph (1) above, the municipality will determine the taxable amount and assess the tax by auxiliary calculations.

(3) The municipality will then notify the taxpayer of the tax assessment by auxiliary calculations, with the date of the notification regarded as the tax liability commencement date for the auxiliary calculations.

(4) The municipality's procedures for tax assessment by auxiliary calculations are subject to a special regulation.^{37a)}

Art. 65

Tax Administration

The municipality in the territory of which the historical parts are located shall have the local jurisdiction.

Art. 66 Authorizing Provision

The municipality shall issue a generally binding regulation¹¹⁾ in particular to define the historical part of the town, the tax rate, or various tax rates under predefined criteria, or shall determine a lump-sum tax and terms for collection of such lump-sum tax, details of the notification duty and tax exemptions or tax reductions, if any.

PART NINE NUCLEAR FACILITY TAX Art. 67 Subject Matter of the Tax

Subject to nuclear facility tax is a nuclear facility used for a fission reaction and electricity generation ^{25a)} (hereinafter only the "Nuclear Facility"), including when operated only for a part of calendar year.

Art. 68 Taxpayer

The taxpayer is the holder of the permit for the commissioning of nuclear facility and the permit for the operation of nuclear facility ^{25b)} for electricity generation.

Art. 69 Taxable Amount

The taxable amount is the size (m²) of the municipal cadastral area located in the hazard zone of the nuclear facility as approved by the Nuclear Supervision Authority of the Slovak Republic^{25c)}. For the purposes of this tax, no account is taken of any changes in the nuclear facility hazard zone occurring in the course of the tax period.

Art. 70 Tax Rate

(1) In the municipalities where built-up areas or parts thereof are located within hazard zones of nuclear facilities ^{25c)} - Jaslovské Bohunice and Mochovce, the tax rates shall be as follows:

1. within 1/3 of the hazard zone radius (hereinafter "radius")
(hereinafter only the "radius") 0.0039 EUR/m²
2. over 1/3 up to 2/3 of the radius 0.0013 EUR/m²
3. above 2/3 of the radius 0.0006 EUR/m²

(2) Where a built-up area of a municipality is located in several nuclear facility hazard zones administered by one operator, the higher tax rate for the cadastral area of such municipality shall apply.

Art. 71 Commencement and Termination of Tax Liability

The tax liability shall arise as of the day on which the nuclear facility is put into trial operation and shall terminate as of the day on which the nuclear facility permanently ceases to generate electricity.

Art. 72 Notification Duty

The taxpayer shall notify the tax administrator in writing of the commencement or termination of tax liability within 30 days from the date of commencement or within 30 days from the date of termination of the tax liability, respectively

Art. 73

Tax Assessment and Tax Payment

- (1) The tax shall be imposed in form of a tax assessment issued by the tax administrator by 31 January of the tax period for the previous calendar year.
- (2) The tax shall be calculated as the product of the taxable amount [Art. 69](#) and the tax rate under [Art. 70](#).
- (3) If, in various nuclear facility hazard zones which partly overlap, a built-up area of the municipality is located in the same zone under [Art. 70](#), the tax administrator shall impose the tax for each taxpayer on a proportionate basis. The proportionate portion of the tax shall be calculated as a share of tax according to paragraph (2) attributable to individual taxpayers; the total tax shall not exceed the tax calculated according to paragraph (2) for that zone.
- (4) If, in various nuclear facility hazard zones which partly overlap, the built-up area of a municipality is located in various zones under [Art. 70](#), the tax administrator shall impose the tax for each taxpayer on a proportionate basis. The proportionate portion of the tax to be paid by each taxpayer shall be calculated as the product of the relevant coefficient and the tax according to paragraph (2) attributable to the Taxpayer with the highest tax rate. The coefficient shall be calculated as a ratio with the tax pertaining to the taxpayer according to paragraph (2) in the relevant nuclear facility hazard zone as the numerator and the sum of taxes for individual taxpayers in various nuclear facility hazard zones as the denominator.
- (5) If there are several taxpayers in the location of the nuclear facilities of Jaslovské Bohunice and Mochovce, [25d](#) for whom the Nuclear Supervision Authority of the Slovak Republic has approved various hazard zones which partly overlap, the tax administrator shall impose a proportionate portion of the tax for each of the taxpayers, as the share in the tax attributable to each taxpayer, calculated under paragraph (2).
- (6) The imposed tax shall be payable within 15 days of entry into force of the tax assessment.

Art. 73a

Tax Assessment by Auxiliary Calculations

- (1) The taxpayer who fails to comply with the duty to notify commencement of a tax liability, will be contacted by the municipality by a written request for meeting the duty within an additional reasonable deadline, which shall not be shorter than eight days.
- (2) If the taxpayer fails to comply with the notification duty even after the request under paragraph (1) above, the municipality will determine the taxable amount and assess the tax by auxiliary calculations.
- (3) The municipality will then notify the taxpayer of the tax assessment by auxiliary calculations, with the date of the notification used as the tax liability commencement date for the auxiliary calculations.
- (4) The municipality's procedures for tax assessment by auxiliary calculations are subject to a special regulation. [37a](#)

Art. 75

Tax Administration

The municipality whose built-up area or its part is located in the hazard zone ^{25c} of a nuclear facility shall have territorial jurisdiction for the tax [25c](#).

Art. 76

Authorizing Provision

The municipality shall issue a generally binding regulation [11](#), laying down details, in particular the tax rate, inclusion of the municipality into the zone subject to determination of the tax rate under [Art. 70](#), details of the notification duty and exemptions from the tax, if any.

PART TEN

FEE

Art. 77

(1) The fee shall be paid for

- a) mixed municipal waste management,
- b) biodegradable municipal waste management, except for biodegradable municipal waste from gardens and parks from taxpayers under paragraphs (2) b) and c),
- c) separate collection of municipal waste components, which do not fall under extended producer responsibility from the payers referred to in paragraph (2) a),
- d) expenses caused by inconsistent sorting of separately collected municipal waste components, falling under extended producer responsibility; and
- e) expenses exceeding the amount of usual costs under a special regulation,²⁶⁾
- f) minor construction waste management activities, if the municipality has not introduced pay-as-you-throw collection of minor construction waste.

(2) Unless hereafter provided otherwise, the fee shall be paid by the payer who is

- a) a natural person who has a permanent residence²⁷⁾ or temporary residence²⁸⁾ in the municipality or a natural person who has right to use or who uses an apartment, non-residential premises, a ground building²⁹⁾ or a part thereof, or any other object in the municipality which is not a building, or a garden,³⁰⁾ vineyard,³¹⁾ orchard,³²⁾ perennial grassland³³⁾ for other than business purposes, or a plot of land within the built-up area of the municipality except forest land³⁴⁾ or a plot of land registered in the Cadastral Registry as a water body³⁵⁾ (hereinafter referred to as "real estate"),
- b) a legal entity authorised to use or using a real estate located in the territory of the municipality for other than business purpose,
- c) an entrepreneur authorised to use or using real estate located in the territory of the municipality for business purposes.

(3) If a person referred to in paragraph (2) a) above, has, at the same time, a permanent residence and a temporary residence in the municipality, such person shall pay the fee solely on account of the permanent residence. If a person referred to in paragraph (2) a) above has a permanent residence or temporary residence in the municipality and, at the same time, is authorised to use or uses the real estate for other than business purpose, he/she is a fee payer only once and pays the fee solely on account of the residence or the temporary residence. If a person referred to in paragraph (2) a) above, has a permanent residence or a temporary residence in the municipality, and, at the same time is a natural person authorised to doing business under paragraph (2) c) above, and the place of business is the place of the person's permanent or temporary residence and does not have an establishment set up at that place, he/she shall be a fee payer only once and the fee shall be paid solely on account of the permanent or temporary residence. If the fee payer does not have permanent residence or temporary residence in the municipality and is entitled to use or occupies more than one property in the territory of the municipality, the fee is paid by the fee payer and he/she is a fee payer only once. That shall not apply if the fee payer is subject to pay-as-you-throw collection in the relevant part of the municipality.

(4) The fee liability shall not apply to a person whose right to use the real estate arises from the nature of a legal relationship with the payer under paragraph (2) above, if the person, on the basis thereof,

- a) uses the premises of a real estate designed for temporary accommodation in a facility intended for that purpose,
- b) has been hospitalised in a healthcare establishment,
- c) is receiving social services provided to the person while staying in a social services facility,
- d) uses, in the performance of duties arising from an employment relationship or other similar relationship with the fee payer, if a real estate which the fee payer is also entitled to use, or the fee payer uses it, or
- e) in a real estate, which the fee payer is entitled to use, or the fee payer uses it, the person performs work for the fee payer or provides the fee payer with other services and, as a result of those activities, activities only generates municipal waste or minor construction waste,
- f) occupies the property if he/she is a displaced person under a special regulation.^{21a)}

(5) If a generally binding regulation,¹¹⁾ issued by the municipality so provides, the fee in the determined amount shall be collected from the payer and guaranteed by

a) the owner of the real estate; if the real estate is jointly owned by several co-owners or it is an apartment building,³⁶⁾ the fee shall be collected and guaranteed by a representative or administrator appointed by the co-owners, provided that the representative or administrator has agreed to collect the fee,
b) the administrator,³⁷⁾ if the real estate is owned by the state, a higher territorial unit or a municipality (hereinafter referred to as the "Payment Agent").

(6) The Payment Agent and the payer may agree in writing that the fee will be paid to the municipality directly by the payer and the Payment Agent shall guarantee making the payment to the municipality.

(7) Where several fee payers referred to in paragraph (2) a) live in the common household, one of them may assume the obligations of the fee payer on behalf of the other members of that household. If a fee payer lacks full legal capacity, the fee payer's legal representative or guardian assumes the obligations of the fee payer. The obligations of the fee payer may not be assumed or performed by a person who is staying outside the territory of the Slovak Republic for a long period of time or is missing. These facts, as well as any changes thereto, must be communicated to the municipality by the person who performs the obligations of the fee payer on behalf of another person.

(8) The duty to pay the fee shall arise on the day on which the circumstances under paragraph (2) occur and shall terminate as of the day on which the circumstances cease to exist.

(9) The municipality can decide that the fee referred to in paragraph (1) can include

- a) the cost of a collection container for mixed municipal waste,
- b) the cost of providing collection containers and composting bins for the separated collection of municipal waste components for which extended responsibility does not apply.

Art. 78 Fee Rate

(1) The municipality shall determine the rate of the fee in accordance with the established system of the collection of municipal waste and minor construction waste

- a) a flat rate per person per calendar day of at least EUR 0.02 and not more than EUR 0.2; the municipality may also express the flat rate of the fee in an amount per calendar year,
- b) for unweighted pay-as-you-throw collection of municipal waste and minor construction waste in the amount of not less than EUR 0.01 and not more than EUR 0.2 per litre or cubic decimetres of municipal waste, if the municipality has not introduced weighted pay-as-you-throw collection of minor construction waste,
- c) for unweighted pay-as-you-throw collection of municipal waste in the amount of not less than EUR 0.01 and not more than EUR 0.2 per litre or cubic decimetres of municipal waste, if weighted pay-as-you-throw collection of minor construction waste has been introduced in the municipality,
- d) for the weighted pay-as-you-throw collection of minor construction waste in the amount of not less than EUR 0.01 and not more than EUR 0.2 per kilogram of minor construction waste.

(2) If the municipality introduces weighted pay-as-you-throw collection, it shall set the rate of advance payment of the fee at a minimum of EUR 0.01 and a maximum of EUR 0.2 per kilogram, litre or cubic decimetres of municipal waste.

(3) If no general binding regulation is issued by the municipality to set the amount of the fee pursuant to paragraph (1) or the rate of the advance payment of the fee pursuant to paragraph (2), the lower rate of the fee pursuant to paragraph (1) a) shall apply.

(4) The rate of the fee under paragraph (1) shall not be higher than the sum of the estimated average costs of the municipality for the provision of municipal waste and minor construction waste management activities, including the costs related to the provision of composting bins and collection containers calculated per litre, cubic decimetre or kilogram of such waste (in case of pay-as-you-throw collection) or per average amount of municipal waste and minor construction waste generated by a single fee payer in the municipality per one calendar day; if the municipality provides for the recovery of such waste, the costs must be reduced by the municipality's revenue from the recovery.

(5) In case of unweighted pay-as-you-throw collection, the municipality may establish by general binding regulation¹¹⁾ different rates of the fee depending on the volume of the collection container and the frequency of collections within the range of the lower and upper rates of the fee specified in paragraph (1) b) and c).

Art. 79 Assessment of the Fee

(1) The municipality may, in accordance with the established system for the collection of municipal waste and minor construction waste in the municipality, in an individual part of the municipality pursuant to [Art. 17a](#), in an individual cadastral area, or for fee payers occupying or using certain types of real estate or residing in certain types of real estate, determine

- a) flat fee per person per calendar day or per person per calendar year,
- b) fee for unweighted pay-as-you-throw collection of municipal waste and minor construction waste,
- c) fee for unweighted pay-as-you-throw municipal waste collection,
- d) fee for weighted pay-as-you-throw collection of minor construction waste,
- e) fee for weighted pay-as-you-throw collection of municipal waste.

(2) The flat fee referred to in paragraph (1) a) shall be calculated by the municipality as

- a) the product of the rate of the fee and the number of calendar days in the tax period during which the fee payer has or will have, pursuant to [Art. 77 par. 2 a\)](#), a permanent residence or temporary residence in the municipality or during which he/she uses or is authorised to use the real estate; if the municipality has set a flat rate of the fee in the amount per calendar year, its pro rata part shall be used in the calculation according to the number of calendar days of the fee obligation in the tax period,
- b) the product of the fee rate, the number of calendar days in the tax period and the indicator of the daily production of municipal waste, if he/she is a feepayer pursuant to [Art. 77 par. 2 b\)](#) or [c\)](#); if the municipality has set a flat rate of the fee in the amount per calendar year, the calculation shall use its pro rata part according to the number of calendar days of the tax obligation in the tax period.

(3) The indicator of production of municipal waste in a tax period equals to sum of:

- a) average number of persons attributable to the tax period, who are during the effective period with the payer pursuant to [Art. 77 par. 2 b\)](#) or [c\)](#) in an employment or other similar relationship or persons who are civil servants employed with the fee payer, or members of the fee payer's statutory body, providing that those persons perform their activities in a real estate located in the municipality, that the fee payer uses or has a right to use; if the fee payer is a natural person who is an entrepreneur, this person shall also be included in the number of persons; the persons with permanent or temporary residence in the municipality shall be not included in the number of persons (hereinafter only the "average number of employees", and
- b) average number of
 1. hospitalised or accommodated persons related to defined period within the decisive period, if the fee payer provides medical services or accommodation services in a real estate which is located in the municipality; the persons with permanent or temporary residence in the municipality shall not be included in the number of persons, and
 2. seats intended for the provision of services attributable to the tax period within the decisive period, if the payer runs a restaurant, café or provides other catering services in a real estate located in the municipality.

(4) If, during the tax period, municipal waste production indicator is not calculated in accordance with paragraph (3), the municipal waste production indicator for the tax period shall be calculated as the sum of:

- a) the average number of employees attributable to the tax period not reduced by the number of persons with permanent or temporary residence in the municipality, multiplied by the coefficient established by the municipality, whereas the coefficient shall not exceed the value of 1, and
- b) the average number of persons or seats under paragraph (3) b).

(5) The effective period under paragraph (3) is

- a) the preceding calendar year in which the fee payer was entitled to perform his activities in the real estate or had right to use or used the real estate, or
- b) if it is impossible to proceed in accordance with a):

1. the number of calendar days in the period between the first day of the liability to pay the fee and the end of the week preceding the week in which the fee payer meets his notification duty under Art. 80 to report facts resulting in termination of the liability, or
2. the number of calendar days in the period between the first day of the obligation to pay the fee and the end of the defined period.

(6) The fee for the unweighted pay-as-you-throw collection of municipal waste and minor construction waste referred to in paragraph (1) b) shall be calculated as the product of the rate of the fee, the frequency of collections and the volume of the collection container used by the fee payer in accordance with the established system of collection of municipal waste and minor construction waste.

(7) The fee for the unweighted pay-as-you-throw collection of municipal waste referred to in paragraph (1) c) shall be calculated as the product of the rate of the fee, the frequency of collections and the volume of the collection container used by the fee payer in accordance with the established system of the collection of municipal waste and minor construction waste.

(8) The fee for the weighted pay-as-you-throw collection of minor construction waste referred to in paragraph (1) d) shall be calculated as the product of the rate of the fee and the quantity of minor construction waste weighed in kilograms.

Art. 79a

Determination of the fee for weighted pay-as-you-throw collection of municipal waste

(1) If a weighted pay-as-you-throw collection of municipal waste is introduced in a municipality, in an individual part of a municipality pursuant to Art. 17a, in an individual cadastral area or for fee payers occupying or using certain types of real estate or residing in certain types of real estate, the municipality shall, within the tax period, determine the advance payment of the fee as the product of the rate of the advance payment of the fee pursuant to Art. 78 par. 2, the frequency of collections and the capacity or volume of the collecting container which the fee payer is using.

(2) The municipality shall proceed in accordance with paragraphs (3) through (6) when settling the advance payment of the weighted municipal waste collection fee.

(3) The municipality shall keep a record of the actual quantity of the municipal waste weighed, expressed in kilograms, for each tax period and for each collection container that is involved in the system of weighted pay-as-you-throw collection.

(4) After the end of the tax period, the municipality shall add up all costs related to the activities and costs pursuant to Art. 77 par. 1 and 9 in euros (hereinafter referred to as "the municipality's costs of waste management activities") incurred by the municipality in the relevant tax period.

(5) If weighted pay-as-you-throw collection of municipal waste is introduced on the territory of the entire municipality, the municipality shall find out the actual unit costs of the municipality for waste management activities as a quotient of the amount pursuant to paragraph (4) and the quantity of municipal waste weighed in kilograms for all collection containers in the municipality in the relevant tax period. The municipality shall further calculate the actual cost of each collection container as the product of the actual unit costs of the municipality for waste management activities and the actual quantity of municipal waste weighed pursuant to paragraph (3). The resulting amount in EUR shall be divided by the number of fee payers using the collection container and the account shall be taken of the entitlements to reductions and waivers pursuant to Art. 83 par. 2 shall be taken into account, provided that they are met by the fee payer. The resulting amount under the third sentence shall be compared, for each fee payer, with the amount of the advance payment of the fee. If the actual cost per fee payer exceeds the amount of the advance payment of the fee paid by the fee payer, a negative difference in the fee shall arise; if the amount of the advance payment of the fee paid by the fee payer exceeds the amount of the actual cost per fee payer, a positive difference in the fee shall arise. The resulting positive difference in the fee shall be used to pay the advance payment of the fee in the current tax period. The procedure under Art. 98a par. 4 shall apply only if the amount of the positive difference in the fee exceeds the amount of the advance payment of the fee for the current tax period.

(6) If weighted pay-as-you-throw collection of municipal waste is introduced only in an individual part of the municipality pursuant to Art. 17a, in an individual cadastral area of the municipality, or only for certain fee payers occupying or using certain types of real estate or residing in certain types of real estate, the municipality shall ascertain the actual unit costs of the municipality's waste management activities as a proportion of the amount pursuant to paragraph (4) and the total municipal waste generated in the municipality in the relevant tax period. The municipality shall further calculate the actual cost of each collection container involved in the system of weighted pay-as-you-throw collection of municipal waste as the product of the actual unit cost of the municipality for waste management activities and the actual quantity of municipal waste weighed according to paragraph (3). For the settlement of the weighted pay-as-you-throw collection of municipal waste, the municipality shall further proceed according to the third to seventh sentences of paragraph (5).

Art. 80 Notification Duty

(1) During the tax period, the payer shall, within 30 days from origination of the fee liability, notify the municipality thereof, indicating:

- a) the name, surname, title, personal ID, address of permanent residence, address of temporary residence (hereinafter only the "identification data"); if the fee payer is a person referred to in Art. 77 par. 7 also identification data of other members of the household; and if the payer is a person referred to in Art. 77 par. 2 b) or c), name or trade name or addendum to the trade name, registered office or place of business and registration number,
- b) data necessary for assessment of the fee,
- c) if the payer applies for reduction or waiver of the fee referred to in Art. 82: the payer shall also submit documents justifying the reduction or waiver.

(2) The municipality shall be notified by the payer of any changes occurred during the tax period to the facts taken into account for assessment of the fee and termination of the fee liability within 30 days from occurrence of the changes. A change in the facts relevant for the assessment of the fee shall not be deemed to be a claim for reduction and waiver of the fee.

Art. 81 Assessment of the Fee and Due Date

(1) The municipality shall issue a decision with imposed fee pursuant to Art. 79 par. 1 a) to c) for the entire tax period each year. The imposed fee shall be payable within 15 days from the date of entry into force of the decision. In case of unweighted pay-as-you-throw collection of municipal waste and minor construction waste or unweighted pay-as-you-throw collection, the municipality may impose the fee by a decision or shall determine the method and time limit for payment of the fee by a general binding regulation. If in a municipality, in an individual part of a municipality pursuant to Art. 17a, in an individual cadastral area, for fee payers occupying or using certain types of real estate or residing in certain types of real estate, an unweighted pay-as-you-throw collection of municipal waste and minor construction waste or an unweighted pay-as-you-throw collection of municipal waste is introduced, whereby the municipality imposes a fee by decision and at the same time the real estate is authorized to be used or is used by more than one fee payer and they do not have a designated representative, the municipality shall impose a fee on each of them up to the amount of their share of the fee of the total number of fee payers using the collection container assigned to the particular real estate.

(2) The municipality shall impose an advance payment of the fee pursuant to Art. 79a par. 1 for the entire tax period each year by decision, in which it shall apply the advance payment rate applicable for the tax period concerned and shall take into account the facts decisive for the reduction or waiver of the fee pursuant to Art. 83 par. 2 applicable on 1 January of the tax period. Where more than one fee payer is entitled to use the real estate or uses the property and they do not have a designated representative, the municipality shall impose an advance payment of the fee on each of them up to the amount of their share of the advance payment of the fee of the total number of fee payers using the collection container assigned to a particular property. At the same time, the municipality may settle in this decision the difference between the municipality's actual costs of waste management activities recalculated per fee payer pursuant to Art. 79a par. 5 and 6 for the preceding tax period. The municipality shall conduct the settlement of the advance payment of the fee by decision at the earliest after the end of the tax period and at the latest within

two years from the end of the tax period for which the fee is to be settled. If a negative difference in the fee arises pursuant to Art. 79a par. 5, the municipality shall impose the negative difference in the fee by decision together with the advance payment of the fee for the current tax period. The advance payment of the fee imposed, together with the negative difference in the fee after the settlement of the advance payment of the fee, shall be payable within 15 days of the date on which the decision becomes final. If the fee payers agree, the municipality shall impose the advance payment of the fee and settle the advance payment by decision for all fee payers in the total amount to the representative or administrator designated by the co-owners.

(3) If a fee obligation arises during the tax period, the municipality shall impose a proportionate part of the fee or advance payment of the fee by decision, commencing from the date on which the fee obligation arises and ending at the end of the tax period in question.

(4) If the fee obligation has terminated during the tax period and the fee payer notifies the termination of the fee obligation pursuant to Art. 80 par. 2, the fee payer shall not be obliged to pay the advance payment of the fee pursuant to Art. 79a par. 1 after the termination of the fee obligation; the municipality shall settle the advance payment of the advance payment of the fee pursuant to paragraph (2) at the earliest after the end of the tax period. If a positive difference incurs in the fee after the settlement of the advance payment of the fee to the fee payer whose obligation to pay terminates, the municipality shall reimburse the positive difference in the fee within 30 days of the entry into force of the decision pursuant to paragraph (2); the municipality shall not apply this procedure pursuant to Art. 98a par. 4

(5) The municipality may determine the payment of the fee under Art. 79 par. 1 a) to c) in instalments. The instalments of the fee shall be payable within the time limits specified by the municipality in the decision imposing the fee. The fee payer may also pay the fee imposed by the municipality's decision in instalments by one payment, at the latest by the due date of the first instalment.

(6) The municipality may determine the payment of an advance of the fee under Art. 79 par. 1 e) after taking into account the positive or negative difference on the fee in at least two equal amounts. The advance payment of the fee amounts are payable within the time limits set by the municipality in the decision imposing the advance payment of the fee. The fee payer may also pay the advance payment of the fee, which has been determined by a municipal decision in several amounts, by one payment and at the latest by the due date for payment of the first amount.

Art. 81a

Tax Assessment by Auxiliary Calculations

(1) The payer who fails to comply with the notification duty under Art. 80, will be called upon by a written request from the tax administrator to meet the duty within an additional reasonable deadline, which shall not be shorter than eight days.

(2) If the payer fails to comply with the notification duty even after the request under paragraph (1) above, the tax administrator will determine the fee by auxiliary calculations.

(3) The tax administrator will then notify the payer of the fee determined by auxiliary calculations, with the date stated in the notification used as the fee liability commencement date.

(4) The tax administrator's procedures for calculation of the fee by auxiliary calculations are subject to a special regulation.^{37a)}

Art. 82

Refund, Reduction of the Fee and Release from the Fee liability

(1) A municipality shall refund the fee pursuant to Art. 79 par. 1 a) to c), or a proportion thereof, to the payer whose fee liability terminated during the tax period, provided that the payer proves meeting the requirements for refund of the fee, or a proportionate part thereof determined in a generally binding legal regulation.¹¹⁾

(2) A municipality shall reduce the fee or waive the fee pursuant to Art. 79 par. 1 a) through c) for a period for which the fee payer proves to the municipality meeting the requirements for reduction of the fee or for waiver from the fee liability and submits documents required by the municipality in the generally binding regulation,¹¹⁾ stating that the fee payer resides or resided outside the territory of the municipality for more than 90 days in the tax period. The municipality shall provide a certificate of school attendance in a general binding regulation¹¹⁾ as a document proving the status of a pupil or student only if the pupil or student attends a school located outside the territory of the Slovak Republic. If a pupil or student attends a school located in the Slovak Republic, in order to meet the conditions for a fee reduction or fee waiver, the fee payer shall provide the municipality with data in the range of the pupil's or

student's first name, surname and birth number or date of birth, which are necessary to verify the pupil's or student's status through the information system to which the municipality has established access.^{37aa)}

(3) Upon the fee payer's request to reduce or eliminate the strictness of the law for the fee imposed, the municipality can issue a decision to reduce the fee or to waive the fee; this decision cannot be appealed against. If the municipality does not comply with the request, it shall notify the fee payer thereof.

(4) Where reductions under paragraph (2) and Art. 83 par. 2 coincide, reduction more favourable to the fee payer shall apply. If the fee payer does not stay or has not stayed in the territory of the municipality for more than 90 days, and this condition is fulfilled by the accumulation of several conditions for the reduction and waiver of the fee, and at the same time the period with the condition for the remission of the fee during which the fee payer has not stayed in the territory of the municipality is less than 90 days, the fee payer is only entitled to a reduction of the fee.

(5) The fee payer shall claim a reduction or waiver of the fee pursuant to paragraph (2) and Art. 83 par. 2 in accordance with the conditions and on the basis of the documents laid down pursuant to Art. 83 par. 1 no later than 30 days after the end of the tax period, otherwise the entitlement to a reduction or waiver of the fee shall expire.

Art. 83 Authorising Provisions

(1) The municipality shall establish by a generally binding regulation¹¹⁾ as of 1 January of the tax period the rates of the fee or the rates of the advance payment of the fee in accordance with Art. 78 par. 1 and 2, the value of the coefficient, if it has established the rate of the fee pursuant to Art. 78 par. 1 a), in case of unweighted pay-as-you-throw collection pursuant to Art. 79 par. 1 a), the value of the coefficient pursuant to Art. 79 par. 1 b) and c) and, in case of weighted pay-as-you-throw collection of minor construction waste pursuant to Art. 79 par. 1 d), the method and time limit for payment of the fee, the conditions to be proved by the fee payer and the documents to be submitted by the fee payer for a refund of the fee or a proportion thereof pursuant to Art. 82 par. 1 or for a reduction or waiver of the fee pursuant to Art. 82 par. 2. The conditions for a reduction or waiver of the fee shall apply equally to all fee payers under Art. 77 par. 2 a) by reason of the incurrance of a fee obligation. A municipality may, by general binding regulation, lay down several rates of fee at the same time, broken down as referred to in Art. 78 par. 1 a) through d).

(2) As of 1 January of the tax period, the municipality can issue a generally binding regulation¹¹⁾ determining fee rates also based on volume of the waste bins and frequency of removal in accordance with Art. 78 par. 4, reduction of fees or releasing from the fee liability for payers such as natural persons in material distress, natural persons older than 62 years, holders of a severe disability card, holders of a card for persons with severe disability in need of escort, and natural persons who are mostly or completely paralysed, or the fee payer who proves that he/she has sorted out a specified proportion of the components of municipal waste; the age limit for a fee payer who is a natural person over 62 years of age may be increased by the municipality. In case of a reduction or waiver of the fee for a taxpayer who has exceeded the age limit of 62 years or any other age limit determined by a generally binding regulation,¹¹⁾ the claim shall be deemed to have been made when the fee payer has reached the age limit so established or determined.

(3) A municipality may, by a generally binding regulation¹¹⁾ introduce as of 1 January of the tax period in the municipality, in an individual part of the municipality pursuant to Art. 17a, in an individual cadastral area or for fee payers occupying or using certain types of real estate or residing in certain types of real estate, unweighted pay-as-you-throw collection of municipal waste and minor construction waste, unweighted pay-as-you-throw collection, weighted pay-as-you-throw collection of minor construction waste, or weighted pay-as-you-throw collection.

PART TWELVE COMMON PROVISIONS

Art. 97 Relation to International Treaties

The provisions of this Act shall not apply, if an international treaty ratified and promulgated by the law provides otherwise.

Art. 98

The local taxes under [Art. 2 par. 1 a\), b\), e\), f\) and h\)](#) can be introduced and cancelled, tax rates, value of land, surcharge per storey, exemption from tax or tax reduction can be determined or amended solely from 1 January of the tax period.

Art. 98a

Usage of identified and non-identified payment

- (1) Taxpayers shall mark their payments of local tax or fee under [Art. 2 par. 1 and 2](#) as specified by the municipality in the decision on assessment of tax and fee or a difference between a tax and a fee; if a taxpayer fails to use the identification codes, the municipality will use the payment in accordance with paragraph (2).
- (2) The municipality will use the payment without Identification Codes for settlement of tax arrears, for settlement of local tax and/or overdue fee under [Art. 2 par. 1 and 2](#) with the oldest due date at the moment of receiving the payment, otherwise the received amount will be used for settlement of execution costs and cash expenses. If there are more tax arrears and overdue local taxes and fees under [Art. 2 par. 1 and 2](#) with the same due date, then the received amount will be used for settlement of those amount in an ascending order.
- (3) For use of tax overpayment on local tax and fee under [Art. 2 par. 1 a 2](#) and refund of a proportionate portion of local tax under [Art. 34a par. 3](#), [Art. 64a par. 3](#) and [Art. 99h](#) and a proportionate portion of fee under [Art. 82](#), the provision of paragraph (2) shall apply accordingly.
- (4) If a payment without Identification Codes cannot be used in accordance with paragraph (2) or procedure under paragraph (3), then, upon request, the municipality shall return the payment without Identification Codes, overpayment of local tax or fee under [Art. 2 par. 1 and 2](#) or a proportionate portion thereof within 60 days from receiving the request.

Art. 98b

Electronic services

- (1) The municipality can provide electronic services.
- (2) Upon electronic communication with the municipality, after entering the Taxpayer's login data at the municipality's website, the Taxpayer shall be provided with an access to the personal internet zone including, in particular:
 - a) the Taxpayer's file in an electronic form,
 - b) statement of the Taxpayer's personal account,
 - c) access to electronic filing department,
 - d) personal electronic mailbox,
 - e) catalogue of services.
- (3) The electronic address to the electronic filing department shall be published by the municipality at the municipality's website, as well as at the website of the central public administration portal.
- (4) The personal electronic mailbox is an electronic mailbox intended for communication with the municipality.
- (5) Details of the electronic communication and provision of electronic services shall be specified by the municipality in a generally binding regulation¹¹⁾ and published on the municipality's website.

Art. 99

Tax Administration

- (1) The real estate tax under [Art. 2 par. 1 a\)](#) is administered by the municipality in the territory of which the real estate is located.
- (2) The local taxes under [Art. 2 par. 1 b\) through h\)](#) and the fee under [Art. 2 par. 2](#) are administered by the municipality which has introduced them in its territory.
- (3) In Bratislava and Košice, local taxes under [Art. 2 par. 1](#) and the fee under [Art. 2 par. 2](#) are administered by city districts, if so established by the City Statute.^{46a)}
- (4) Administration of local taxes under [Art. 2 par. 1](#) and the fee under [Art. 2 par. 2](#) cannot be delegated to other legal entities or natural persons.

Art. 99a

Tax Return on Real Estate Tax, Dog Tax, Tax on Vending Machines and Tax on Non-Winning Gaming Machines

- (1) The Taxpayer shall file the tax return on real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines to the competent tax administrator by 31 January of the tax period in which the tax liability to the taxes, or any of them, arose based on the situation as at 1 January of the tax period, unless paragraphs (2) and (3) state otherwise. The taxpayer is not obliged to file a tax return on real estate tax, if the land, building, apartment or non-residential premises in an apartment building are exempt from tax under [Art. 17 par. 1 a\) a b\)](#).
- (2) If the tax liability regarding dog tax, tax on vending machines or tax on non-winning gaming machines arises in the course of the tax period, the Taxpayer shall file a tax return for the tax in respect of which the tax liability arose, not later than 30 days after the date of commencement of the tax liability.
- (3) If, during the tax period, the Taxpayer acquires a real estate in auction or through inheritance, then the Taxpayer shall file the real estate tax return within 30 days from commencement of the tax liability.

Art. 99b
Partial Tax Return

- (1) If a Taxpayer files a tax return on real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines under [Art. 99a](#) and becomes the owner, administrator, lessee or user of another property, or if there is a change in the type or size of the land, purpose of use of the building, apartment or non-residential premises or if the Taxpayer's ownership, administration, tenancy or right to use of the property terminates, then the Taxpayer shall file a partial real estate tax return to the competent tax administrator by the deadline referred to in [Art. 99a par. 1](#).
- (2) If a Taxpayer files a tax return on real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines under [Art. 99a](#) and the tax liability for dog tax, tax on vending machines and tax on non-winning gaming machines or any of them arises or terminates in the course of the tax period, the taxpayer shall, within 30 days from commencement or termination of the tax liability, file a partial tax return to the competent tax administrator on the tax for which the tax liability arose or terminated.
- (3) If, in the course of the tax period, the taxpayer acquires a real estate in auction or through inheritance and the taxpayer has already filed the tax return on real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines under [Art. 99a](#), then the taxpayer shall, within 30 days from commencement of the tax liability file a partial real estate tax return to the competent tax administrator.
- (4) In the partial tax return the taxpayer shall report only the changes compared to the previously filed tax return on real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines including partial returns on those taxes or any of them.

Art. 99c
Corrective Tax Return and Additional Tax Return

- (1) A taxpayer can file a corrective tax return on real estate tax, dog tax, tax on vending machines or tax on non-winning gaming machines, or any of those taxes, or an additional tax return on those taxes or any of them before expiration of the tax return filing period. The tax assessment shall take into account the last filed corrective tax return, and no account shall be taken of the filed return or partial return or any prior corrective return.
- (2) A taxpayer shall file an additional tax return, if the taxpayer finds out that the tax returns on real estate tax, dog tax, tax on vending machines or tax on non-winning gaming machines, or any of those taxes, or partial tax returns on those taxes, or any of them contain incorrect data for assessment; the additional tax return shall be filed not later than four years from the end of the year of the commencement of the obligation to file the tax return on real estate tax, dog tax, tax on vending machines or tax on non-winning gaming machines, or any of those taxes, , or an additional tax return on those taxes or any of them. An additional tax return cannot change the purpose of use of a building.

Art. 99d
Joint provisions for Art. 99a through 99c

- (1) If a land, a building, an apartment or non-residential premises in an apartment building are owned jointly by several persons ([Art. 5 par. 4](#), [Art. 9 par. 4](#) and [Art. 13 par. 2](#)), the return, partial return, corrective or additional return on real estate tax shall be filed by each of the owners up to the amount of his/her ownership share. If the co-owners so agree, the applicable tax return can be filed by a representative appointed by agreement of the co-owners and this fact shall be indicated in the tax return. If a land, a building, an apartment or non-residential

premises in an apartment building is in community property of spouses, the tax return shall be filed by one of the spouses.

(2) In the tax return, the taxpayer shall state all facts having an impact on assessment of the tax. If the tax return is filed by the representative appointed by agreement of co-owners, upon tax assessment, any reduction in taxes or exemption from tax shall be applied to the co-owner qualifying for the tax reduction and/or exemption from tax.

(3) The tax return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines shall indicate whether the taxpayer is a natural person, name, surname, title, address of permanent residence, personal ID, and for legal entities or natural persons doing business: the trade name or name, addendum, if any, to the trade name, registration number and registered office or place of business. The persons shall fill in all data required in the tax return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines. Personal data under this paragraph are protected under a special regulation.²²⁾

(4) The Ministry of Finance of the Slovak Republic shall determine the template form for the real estate tax return, the dog tax return, the tax on vending machines and the tax on non-winning gaming machines and shall publish it on its website, indicating the date of publication. In this form, the taxpayer shall indicate the type of return, which is a return, a partial return, a corrective return and a supplementary return.

(5) The tax returns are subject to provisions of this Act and provisions of the special regulation⁴⁷⁾ applicable to the tax return. The tax return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines under [Art. 99a](#) and partial tax return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines under [Art. 99b](#) is regarded as a tax return, a corrective tax return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines under [Art. 99c par. 1](#) is regarded as a corrective tax return and an additional tax return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines under [Art. 99c par. 2](#) is regarded as an additional tax return under a special regulation.⁴⁷⁾

(6) If the tax assessed based on data indicated in a tax return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines, a partial tax return for those taxes or an additional tax return is lower than the tax assessed after tax audit, the tax administrator shall impose a penalty equal to 10% of the amount by which the tax was increased by the tax administrator's decision.

(7) If the tax was assessed based on an additional tax return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines or a partial tax return for those taxes, which means an increase in tax compared to the tax assessed based on the tax return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines or a partial tax return for those taxes, then the tax administrator shall impose a penalty equal to 5% of the difference between the tax assessed based on the additional tax return and the tax assessed based on the tax return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines or a partial tax return for those taxes.

Art. 99e

Assessment of real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines

(1) Real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines is assessed by the tax administrator every year based on the condition as at 1 January of the relevant tax period for the whole tax period in a single decision, unless paragraphs 2 through 4, 6 and 7 state otherwise.

(2) If the property is acquired in auction or through inheritance, the tax administrator shall issue a decision assessing a proportionate part of the real estate tax on the successful bidder or the heir, effective from the month in which the tax liability commenced, until the end of the relevant tax period. If the tax administrator does not assess the tax on the owner of the property acquired in auction for the relevant tax period based on the condition as at 1 January, then the tax administrator shall issue a decision assessing a proportionate portion of the real estate tax by the end of the month in which the successful bidder became the owner of the property. If the tax administrator does not assess the tax on the benefactor of the property subject to inheritance for the relevant tax period based on the condition as at 1 January, and another tax assessment shall be issued to impose a proportionate portion of the real estate tax on the heir starting from the month in which the tax liability commenced until the end of the tax period.

(3) If, during a tax period, a tax liability arises for dog tax, tax on vending machines and tax on non-winning gaming machines, the tax administrator shall issue a decision assessing a proportionate portion of the tax, effective from the month in which the tax liability arose, until the end of the tax period.

(4) If the tax administrator does not assess a dog tax, tax on vending machines and/or tax on non-winning gaming machines under paragraph (1) or paragraph (3) and if during the tax period the tax liability terminated, the tax

administrator shall issue a decision assessing the proportionate portion of the tax until the moment of termination of the tax liability under [Art. 26, 48, 56](#).

(5) Upon agreement of the co-owners, the tax administrator shall issue a decision assessing the real estate tax on the representative who filed the tax return; in case of community property of spouses, it shall be issued to the one of the spouses who filed the tax return.

(6) Based on an additional tax return and additional partial tax return, the tax administrator shall issue a decision assessing the difference in the real estate tax, dog tax, tax on vending machines and/or tax on non-winning gaming machines for the tax period covered by the tax return, and for the following tax periods for which the real estate tax, dog tax, tax on vending machines and/or tax on non-winning gaming machines is assessed even without filing the tax return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines or any of those taxes and a partial tax return for those taxes or any of them, if the additional tax return covers the following tax return.

(7) If the Taxpayer files an additional tax return for the tax period covered by the previously filed return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines or any of those taxes, and a partial tax return for those taxes or any of them, and the real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines have not yet been assessed based on the filed return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines, or any of those taxes, and a partial tax return for those taxes, or any of them, for the tax period, the tax administrator shall assess the real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines, or any of them, considering the additional tax return.

(8) A timely filed appeal against the decision under paragraph (1) shall have the effect of suspending the part of the finding of the decision challenged by the appeal. After an appeal is filed, the challenged part of the finding of the decision shall be excluded for separate proceedings, which will be accordingly subject procedures under a special regulation [47](#)). That shall be without prejudice to validity of the decision in other parts of the finding.

(9) In the generally binding decision [11](#)) the tax administrator can define the amount of the tax which will not be assessed under this provision, altogether up to the amount of five euros.

(10) If, during tax period the tax liability for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines, or any of those taxes, terminates, the tax administrator shall issue a new decision assessing a proportionate portion of the tax. The new decision shall supersede the original decision or a part of the finding; appeals can be filed against the new decision or a part of the finding of the decision.

(11) If the real estate tax, the dog tax, the tax on vending machines and the tax on non-gaming machines or any of them has been imposed and the taxpayer submits a partial return pursuant to [Art. 99b](#), the tax administrator shall issue a new decision imposing the tax. The new decision shall annul the original decision or part of the part of the decision; the new decision or part of the operative part of the decision may be appealed.

Art. 99f

Termination of the Right to Assess Tax

If, in the following tax period, the taxpayer is not liable to file for the period a tax return for real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines, or any of those taxes, and/or partial tax returns for those taxes or any of them and the tax administrator does not assess the real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines for that tax period, then the right to assess the real estate tax, dog tax, tax on vending machines and/or tax on non-winning gaming machines for that tax period is extinguished after the lapse of five years since the end of the year in which the real estate tax, dog tax, tax on vending machines and/or tax on non-winning gaming machines should have been assessed.

Art. 99g

Due Dates and Paying Taxes by Instalments

(1) The assessed real estate tax, dog tax, tax on vending machines and/or tax on non-winning gaming machines fall due in 15 days from the date of final validity of the decision.

(2) The tax administrator require that the real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines is paid in instalments, if the assessed real estate tax exceeds EUR 33 000, the tax administrator shall define payment of the tax in at least two even instalments. The tax instalments shall be due by deadlines

determined by the tax administrator in the decision assessing the tax. The assessed real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines which the tax administrator required to be paid in instalments, can still be paid by the taxpayer in one payment made no later than by the due date of the first instalment.

Art. 99h
Refund of the Proportionate Portion of the Tax

The tax administrator shall refund a proportionate portion of the real estate tax, dog tax, tax on vending machines and tax on non-winning gaming machines for the remaining months of the tax period, for which the tax has been paid. The entitlement to refund of the proportionate portion of the dog tax, tax on vending machines a tax on non-winning gaming machines terminates if the Taxpayer does not file the partial tax return for those taxes, or any of them, by the deadline under [Art. 99b par. 2](#).

Art. 100
Budgetary Distribution of Local Taxes

Tax revenues under [Art. 2 par. 1](#) and the fee under [Art. 2 par. 2](#) including revenues from penalties and default interest referring to these taxes and fees are an income to the budget of the municipality which is the administrator of the tax.

Art. 101
Rounding

- (1) The Taxable amount under [Art. 7](#) is rounded down to the nearest euro cent.
- (2) The taxes and fees under this Act are rounded down to the nearest euro cent. Tax instalments under this Act are rounded so that their total equals the amount of the imposed tax after rounding.

Art. 102
Proceedings in Administration of Local Taxes and Fees

Unless this Act in [Art. 28](#), [34a](#), [34b](#), [35](#), [41](#), [42](#), [50](#), [58](#), [64a](#), [64b](#), [65](#), [72](#), [73](#), [73a](#), [75](#), [81a](#), [82](#), [98a](#), [98b](#), [99](#), [99a through 99h](#) states otherwise, administration of local taxes and fees is governed by a special regulation.⁴⁷⁾

PART THIRTEEN
TRANSITIONAL AND FINAL PROVISIONS

Art. 103

- (1) Municipalities and higher territorial units may introduce local taxes under this Act by a generally binding regulation effective not earlier than 1 January 2005. Municipalities shall introduce the fee under this Act effective not earlier than 1 January 2005.
- (2) Municipalities may introduce a local tax for 2005 under this Act by a generally binding regulation effective not later than 1 October 2005, provided that the tax period of the tax is a calendar year. If a municipality issues a generally binding regulation after 1 January 2005, it shall determine a reasonable period for filing the tax return and/or for notification duty in 2005 and that period shall be no less than two months from the effective date of the municipal generally binding regulation; the imposed tax shall be payable within 15 days from delivery of the tax assessment, unless the tax administrator specifies a longer due date for the tax in the generally binding regulation¹¹⁾ considering local circumstances.
- (3) The local taxes introduced pursuant to paragraph (2) shall be paid by the deadline specified in paragraph (2) and in the amount equal to the proportionate portion of the annual tax for the remaining part of the tax period of 2005.
- (4) Road tax revenues collected by tax offices since 1 December 2004 including revenues from penalties and penalty interest relating to this tax will be an income to the higher territorial unit in the territory of which the vehicle is registered, and the tax office will then transfer the revenue to the higher territorial unit.

(5) Through a generally binding regulation, a municipality can determine that one of the criteria for exemption from or reduction of local tax, local fee for municipal waste and minor construction waste will be involvement in volunteering activities under a special regulation [47a](#)) for the benefit of the municipality to support performance of the municipality's responsibilities.

Art. 104

(1) Payers of real estate tax under this Act shall file their first tax return by 28 February 2005, or by the deadline specified by the tax administrator pursuant to [Art. 103 par. 2](#) except for Taxpayers, for whom tax exemptions and reliefs remain effective as provided in paragraphs (2) through (4) below. For taxpayers who are obliged to file a tax return by 28 February 2005, the tax administrator shall impose the tax not later than on 30 September 2005. The tax assessed that way is payable within 15 days from delivery of the tax assessment.

(2) Exemption from house tax pursuant to Decree of the Ministry of Finance [No. 14/1968 Coll.](#) on House Tax Reliefs, as amended, shall remain in force until the expiry of the exemption period.

(3) Exemptions from tax on buildings granted under [Art. 9 par. 1 g\) through j\) of the Slovak National Council Act No. 317/1992 Coll.](#) on Real estate tax, as amended, and exemptions from apartment tax under [Art. 11c par. 1 of the Slovak National Council Act No. 317/1992 Coll.](#) on Real estate tax, as amended, shall remain in force until the expiry of the exemption period.

(4) Land tax reliefs granted by the tax administrator under [Art. 12 par. 3 of the Slovak National Council Act No. 317/1992 Coll.](#) on Real estate tax, as amended, shall remain in force until the expiry of the exemption period determined by the tax administrator.

(5) Tax proceedings regarding real estate tax matters, which were started in Bratislava and Košice before 1 January 2005 shall be completed in compliance with the presently existing laws.

(6) Tax proceedings which started before 1 January 2005 under Slovak National Council Act [No. 317/1992 Coll.](#) on Real estate tax, as amended, the Slovak National Council Act [No. 544/1990 Coll.](#) on Local Fees, as amended, and Slovak National Council Act [No. 87/1994 Coll.](#) on Road Tax, as amended, with the exception of [Art. 23 of the Slovak National Council Act No. 87/1994 Coll.](#) on Road Tax shall be completed in compliance with the presently existing laws.

(7) Tax liabilities pursuant to Slovak National Council Act [No. 317/1992 Coll.](#) on Real estate tax, as amended, the Slovak National Council Act [No. 544/1990 Coll.](#) on Local Fees, as amended and Slovak National Council Act [No. 87/1994 Coll.](#) on Road Tax, as amended, with the exception of [Art. 23 of the Slovak National Council Act No. 87/1994 Coll.](#) on Road Tax for 2004 tax period and tax periods before 2004 and facts that occurred before effective date of this Act, shall be governed by the presently existing laws.

(8) In 2005, in Bratislava, the capital of the Slovak Republic, administration of real estate tax under [Art. 2 par. 1 a\)](#) is performed for the tax administrator by the city district⁴⁸⁾ in the territory of which the property is located. Real estate tax revenues for 2005, including real estate tax revenues for 2004 shall be the income to the budget of the relevant city district for 2005. Any positive difference between real estate tax revenues for 2005 and real estate tax revenues under the existing regulations for 2004 shall be transferred by the city district to Bratislava, the capital of the Slovak Republic, within 30 days from due dates of the tax or tax instalments.

(9) If, as of 1 January 2005, a higher territorial unit introduces the motor vehicle tax for vehicles which are subject to tax and registered as at 1 January 2005 in the territory of that higher territorial unit, then the tax return shall be filed by 31 January 2005 and the tax shall be paid by due dates and under terms stated in Art. 91 by the natural person or the legal entity, which is the taxpayer under Art. 85.

(10) The tax administrator shall notify the Ministry of Finance of the Slovak Republic by 31 May 2005 of the total amount of the declared real estate tax for 2005 tax period as determined on the basis of tax returns submitted as at 1 May 2005.

(11) The tax administrator shall notify the Ministry of Finance of the Slovak Republic by 31 May 2006 of the total amount of real estate tax declared for the 2006 tax period as determined on the basis of tax returns submitted as at 1 May 2006.

(12) The tax administrator shall submit to the Ministry of Finance of the Slovak Republic information of real estate tax, in particular information on total number of taxpayers, the number of taxpayers analysed by type of land, buildings and apartments, the size of land subject to the land tax, the built-up area of structures, the floor area in apartments, information concerning real estate tax exemptions and reductions, imposed real estate tax, paid real estate tax, penalties and information on arrears in real estate tax. The tax administrator shall submit the information annually, by 31 March following the end of the tax period, using a form the template of which will be defined by

a decree issued by the Ministry of Finance of the Slovak Republic. In the decree, the Ministry of Finance of the Slovak Republic shall also lay down other details concerning the submission and provision of information on real estate tax. This information shall be provided, for the first time, by the tax administrator in 2010 for the 2009 tax period.

Art. 104a

(1) If local tax liability and the duty to pay fees arises before or on 31 December 2005, the regulations effective until 30 November 2005 shall apply; the same shall apply to compliance with the notification duty.

(2) If a municipality being in charge of real estate tax administration in 2005 tax period, imposed a tax on buildings so that the taxable amount included the protruding parts of the roof structure, the compliance with this Act shall be ensured by the municipality not later than in the 2007 tax period.

Art. 104b

Transitional Provisions on Amendments Effective from 1 December 2007

(1) If local tax liability, duty to pay a fee or the duty to notify arise before or on 31 December 2007, the regulations effective until 30 November 2007 shall apply. The nuclear facility tax for 2007 shall be imposed in accordance with the regulations effective from 1 December 2007.

(2) In 2008, taxpayers subject to motor vehicle tax shall pay tax advances in accordance with Art. 91 par. 1 and 2 in the wording effective from 1 December 2007 to the tax administrator having territorial jurisdiction based on vehicle registration as at 1 January 2008.

(3) Pursuant to Art. 90 in the wording effective from 1 December 2007, the tax return for motor vehicle tax shall be submitted for the first time by 31 January 2009.

Art. 104c

Transitional Provisions on Amendments Effective from 1 January 2009

(1) If a tax administrator imposes a local tax and a fee after 1 January 2009 for the previous tax periods in an amount calculated pursuant to regulations effective until 31 December 2008, such amount shall be converted to the euro at the conversion rate and rounded in accordance with a special law.⁴⁹⁾

(2) If a tax administrator is to refund a local tax or a fee, or a proportionate portion thereof, which was paid in Slovak Crowns before 1 January 2009 in an amount calculated pursuant to regulations effective until 31 December 2008, such amount shall be converted to euros using the conversion rate and rounded in accordance with a special law.⁴⁹⁾

(3) In the tax return under Art. 90 motor vehicle tax advance payments for 2008 shall be stated in Slovak Crowns and the motor vehicle tax for 2008 shall be calculated in Slovak Crowns, whereby the difference in the motor vehicle tax under Art. 91 par. 11 shall be converted to euros using the conversion rate and rounded in accordance with a special law.⁴⁹⁾

Art. 104d

Transitional Provisions on Amendments Effective from 1 December 2009

If a liability for nuclear facility tax arises by 31 December 2009, regulations effective until 30 November 2009 shall apply.

Art. 104e

Transitional Provisions on Amendments Effective from 1 March 2011

Provision of [Art. 8 par. 2](#) effective from 1 March 2011 shall for the first time be used for tax period of 2012.

Art. 104f

Transitional Provisions on Amendments Effective from 1 December 2012

(1) If a tax liability for local taxes under [Art. 2 par. 1 a\)](#) and par. 3, liability to pay a fee and notification duty other than notification duty for dog tax, tax on vending machines and tax on non-winning gaming machines and notification duty for the fee arise by 31 December 2012, regulations effective until 30 November 2012 shall apply.

(2) The taxpayer who filed a real estate tax return in accordance with regulations valid until 30 November 2012, shall file a partial real estate tax return by 31 January of the relevant tax period upon commencement of the tax liability for further property or termination of the tax liability.

(3) If the highest tax rate on buildings exceeds 10 times the lowest rate of tax on buildings set by the tax administrator pursuant to regulations effective until 30 November 2012, then upon every change in the tax rate in the following tax periods, the tax administrator shall reduce the multiple; if the tax administrator does not reduce the multiple, then the tax rate on buildings pursuant to [Art. 12 par. 1](#) shall apply.

(4) If the highest apartment tax rate exceeds 10 times the lowest apartment tax rate set by the tax administrator pursuant to regulations effective until 30 November 2012, then upon every change in the tax rate in the following tax periods, the tax administrator shall reduce the multiple; if the tax administrator does not reduce the multiple, then the apartment tax rate pursuant to [Art. 16 par. 1](#) shall apply.

(5) The taxpayer who was obliged to notify the tax administrator of commencement of tax liability for dog tax, tax on vending machines and tax on non-winning gaming machines and who filed the notification in accordance with regulations effective until 30 November 2012 and the taxpayer's tax liability for those taxes, or any of them, arises or terminates from 1 December 2012, shall file a partial return for dog tax, tax on vending machines and tax on non-winning gaming machines, or any of those taxes in accordance with [Art. 99b](#).

(6) The taxpayer who was obliged to notify the tax administrator of commencement of tax liability for dog tax, tax on vending machines and tax on non-winning gaming machines and who failed to comply with his obligation under regulations effective until 30 November 2012, shall file a tax return for dog tax, tax on vending machines and tax on non-winning gaming machines, or any of those taxes in accordance with [Art. 99a](#) or a partial return for those taxes, or any of them in accordance with [Art. 99b](#).

(7) The taxpayer who was liable to pay dog tax under Art. 27 par. 3, tax on vending machines under Art. 49 par. 3 and tax on non-winning gaming machines under Art. 57 par. 3 without tax assessment by 31 January of the relevant tax period pursuant to regulations effective until 30 November 2012 will be subject to tax imposed by the tax administrator by a decision issued for the first time pursuant to the regulation valid since 1 December 2012 for 2013 tax period.

(8) Municipalities which imposed no fees pursuant to regulations effective until 30 November 2012 shall impose fees by a decision issued for the first time pursuant to the regulation valid since 1 December 2012 for 2013 tax period.

Art. 104g

Transitional Provisions on Amendments Effective from 1 December 2013

(1) Provision of [Art. 17 par. 1 f](#)) in the wording effective from 1 December 2013 shall be applied for the first time on tax period of 2013.

(2) If the tax administrator imposed real estate tax in tax period of 2013 by including in the tax assessment land and buildings, or parts thereof, which, under [Art. 17 par. 1 f](#)) in the wording effective from 1 December 2013 shall be exempt, then compliance with this Act shall be ensured by 31 January 2014.

(3) If the highest tax rate on buildings set by the tax administrator for the tax period of 2013 exceeds 10 times the lowest rate of tax on buildings, then the tax administrator shall make the multiple comply with [Art. 12 par. 2](#) not later than upon setting the tax rate for tax on buildings for the tax period of 2024 and the multiple set by the tax administrator for the relevant tax period shall not be higher than the multiple set by the tax administrator for the tax period preceding this tax period. The provision of [Art. 104f par. 3](#) shall not apply.

(4) If the highest tax rate on apartments set by the tax administrator for the tax period of 2013 exceeds 10 times the lowest apartment tax rate, the tax administrator shall make the multiple comply with [Art. 16 par. 2](#) not later than upon setting the apartment tax rate for the tax period of 2024 and the multiple set by the tax administrator for the relevant tax period shall not be higher than the multiple set by the tax administrator for the tax period preceding this tax period. The provision of [Art. 104f par. 4](#) shall not apply.

(5) Proceedings started before 1 December 2013 shall be completed in accordance with [Art. 99e par. 8](#) in the wording effective from 1 December 2013.

Art. 104h

Transitional Provisions on Amendments Effective from 15 October 2014

If tax liability for local taxes, obligation to pay fee and/or a notification duty arise by 31 December 2014, regulations effective until 14 October 2014 shall apply.

Art. 104i

Transitional Provisions on Amendments Effective from 1 January 2015

(1) December 2014 shall be the last period for which the tax administrator shall transfer, by 15 January 2015, revenues from motor vehicle tax under the presently existing regulation to the higher territorial unit.

(2) The motor vehicle tax under the presently existing regulation including penalties and default interest referring to the tax and motor vehicle tax advance payments made after 31 December 2014 are the income to the state budget.

(3) After 31 December 2014, revenues from road tax collected by tax offices, including penalties and default interest referring to road tax shall be an income to the state budget, and the provision of [Art. 103 par. 4](#) shall not apply since 1. January 2015.

Art. 104j

Transitional provision to amendments effective from 1 September 2019
[Art. 82 par. 2](#) as effective from 1 September 2019 shall apply for the first time from 1 January 2020.

Art. 104k

Transitional provisions to amendments effective from 1 July 2020

(1) The following Act, as in force until 30 June 2020, shall apply to the fee obligation and the notification duty arising until 31 December 2020.

(2) Any arrears of tax due to a fee payer who lacks full legal capacity shall be paid by the fee payer's legal representative or guardian by 31 March 2021 at the latest, after which such arrears of tax shall become arrears of the fee payer's arrears.

Art. 104l

Transitional provisions to amendments in force on the date of promulgation

(1) The accommodation Payment Agent is obliged to notify the accommodation capacity of the establishment by 31 December 2022 in the tax period 2022 when complying with the notification duty under [Art. 41a par. 1](#).

(2) The template forms for the real estate tax, the dog tax, the vending machine tax and the non-winning gaming machine tax established pursuant to [Art. 99d par. 4](#), as in force until the entry into force of this Act, shall remain in force for the relevant tax period.

Art. 104m

Transitional provision to amendments effective on the date of promulgation

The provisions of [Art. 22 par. 2 d\)](#) and [Art. 77 par. 4 f\)](#) shall apply for the first time to the 2022 tax period.

Art. 104n

Transitional provisions to amendments effective from 1 November 2022

(1) If the fee liability and the notification duty arise before 31 December 2022, the rules in force until 31 October 2022 shall apply.

(2) The municipality shall impose an advance on the fee for the first time pursuant to [Art. 81 par. 2](#) in the tax period following 31 October 2022.

Art. 104o

Transitional provision to amendments effective from 1 September 2023

[Art. 6 par. 1](#) and [Art. 7 par. 1](#), as amended with effect from 1 September 2023, shall apply for the first time to the 2024 tax period.

Art. 106

Repealing provisions

The following is hereby repealed:

1. Slovak National Council Act [No. 544/1990 Coll.](#) on Local Fees as amended by Slovak National Council Act No. 72/1992 Coll., Slovak National Council Act No. 317/1992 Coll., Slovak National Council Act No. 44/1993 Coll., Slovak National Council Act No. 122/1996 Coll., Act No. 219/1999 Coll., Act No. 339/2000 Coll., Act No. 58/2001

Coll., Act No. 223/2001 Coll., Act No. 560/2001 Coll., Act No. 463/2002 Coll., Act No. 24/2004 Coll. and Act No. 218/2004 Coll.,

2. Slovak National Council Act [No. 317/1992 Coll.](#) on Real estate tax as amended by Slovak National Council Act No. 87/1993 Coll., Slovak National Council Act No. 159/1993 Coll., Slovak National Council Act No. 317/1993 Coll., Slovak National Council Act No. 279/1995 Coll., Slovak National Council Act No. 205/1996 Coll., Act No. 329/1997 Coll., Act No. 219/1999 Coll., Act No. 493/2001 Coll. and Act No. 476/2003 Coll.,

3. Slovak National Council Act [No. 87/1994 Coll.](#) on Road Tax, as amended by Slovak National Council Act No. 304/1995 Coll., Slovak National Council Act No. 386/1996 Coll., Act No. 335/1999 Coll. and Act No. 191/2004 Coll.,

4. Decree of the Ministry of Finance of the Slovak Republic [No. 58/1993 Coll.](#), implementing Slovak National Council Act No. 317/1992 Coll. on Real estate tax, as amended by Decree No. 72/1994 Coll., Decree No. 142/1996 Coll., Decree No. 74/1997 Coll., Act No. 329/1997 Coll. and Decree No. 546/2003 Coll.

Art. 107
Entry into Force

This Act shall enter into force on 1 November 2004 with the exception of [Art. 106](#), which shall enter into force on 1 January 2005.

Signed by:

Ivan Gašparovič
Pavol Hrušovský
Mikuláš Dzurinda

- 1) [Art. 2](#) of the Slovak National Council Act No. [182/1993 Coll.](#) on the ownership of apartments and non-residential premises, as amended by the Slovak National Council Act No. 151/1995 Coll.
- 2) For example, Slovak National Council Act No. [278/1993 Coll.](#) on the Administration of State-Owned Property, as amended, Act No. [111/1990 Coll.](#) on State-Owned Enterprises, as amended.
- 3) [Art. 6](#) of the Slovak National Council Act No. [138/1991 Coll.](#) on the Property of Municipalities, as amended.
- 4) Act No. [446/2001 Coll.](#) on the Property of Higher Territorial Units, as amended by Act No. 521/2003 Coll.
- 5) [Art. 15 par. 1 and 2 of the Slovak National Council Act No. 330/1991 Coll.](#) on Land Consolidation, Settlement of Land Ownership Rights, Local Land Offices, the Land Fund, and Land Associations as amended.
- 6) [Art. 34](#) of the Slovak National Council Act No. [330/1991 Coll.](#) as amended.
- 7) [Annex No. 1 Decree of the Geodesy, Cartography and Cadastre Office of the Slovak Republic No. 461/2009 Coll.](#), implementing Slovak National Council Act No. 162/1995 Coll. on the Cadastral Register and on the registration of ownership and other rights to real estate (the Cadastral Register Act) as amended by Decree No. 74/2011 Coll.
- 7a) Annex No. 2 to the Decree of the Office of Geodesy, Cartography and Cadastre of the Slovak Republic No. 461/2009 Coll.
- 8) [Art. 12 c\) Act No. 326/2005 Coll.](#) on Forests.
- 9) Art. 43 Act No. [50/1976 Coll.](#) on Land-Use Planning and the Construction Code (the Construction Act) as amended.
- 10) Act No. [382/2004 Coll.](#) on Experts, Interpreters and Translators and on amendments to certain acts. Decree of the Ministry of Finance of the Slovak Republic No. [492/2004 Coll.](#) on Determination of General Value of Assets.
- 11) [Art. 6 of the Slovak National Council Act No. 369/1990 Coll.](#) on Municipalities, as amended.
- 11a) [Art. 43b par. 1 a\) and b\) Act No. 50/1976 Coll.](#) as amended by Act No. 237/2000 Coll.
- 11aa) [Art. 19 of the Slovak National Council Act No. 51/1988 Coll.](#) on Mining Activities, Explosives and on State Mining Administration, as amended.
- 11aaa) Act No. [541/2004 Coll.](#) on Peaceful Use of Nuclear Energy ([the Atomic Act](#)) and on changes and amendments to certain acts, as amended.
- 11ab) Art. 2 b) second clause of Act No. 656/2004 Coll. on the Energy Sector and on changes to certain acts, as amended.
- 11b) [Art. 139b Act No. 50/1976 Coll.](#) as amended.
- 11c) [Art. 16 par. 4 a 5 Act No. 245/2008 Coll.](#) on Education and Upbringing ([School Act](#)) and on changes and amendments to certain acts.

11ca) [Art. 16 par. 3 Act No. 245/2008 Coll.](#) as amended by Act No. 324/2012 Coll.

11d) [Art. 7 par. 4 Act No. 578/2004 Coll.](#) on Health Care Providers, Health Professionals and Professional Organisations in the Healthcare Sector and on changes and amendments to certain acts, as amended.

12) [Art. 2 Act No. 513/1991 Coll.](#), the Commercial Code, as amended.

13) [Art. 17 Decree of the Ministry of Health of the Slovak Socialist Republic No. 46/1985 Coll.](#) the Procedure in the Event of Death and Funeral Services.

14) Act No. [364/2004 Coll.](#) on Water, and on changes to Slovak National Council Act No. 372/1990 Coll. on Offences, as amended (Water Act).

15) Slovak National Council Act No. [277/1994 Coll.](#) on Healthcare, as amended. Slovak National Council Act No. [272/1994 Coll.](#) on Protection of Human Health, as amended.

16) Slovak National Council Act No. [215/1995 Coll.](#) on Geodesy and Cartography as amended by Act No. 423/2003 Coll.

Act No. [50/1976 Coll.](#), as amended.

17) Act No. [656/2004 Coll.](#) on Energy Sector and on changes to certain acts, as amended. Act No. [657/2004 Coll.](#) on Heat Energy Sector, as amended.

18) Act No. [543/2002 Coll.](#) on Nature and Landscape Protection, as amended.

19) Act No. [599/2003 Coll.](#) on Assistance in Material Distress and on changes and amendments to certain acts, as amended.

19a) [Art. 5 par. 2](#) of Act No. 112/2018 Coll. on Social Economy and Social Enterprises and on Amendments and Supplements to Certain Acts.

20) Act No. [5/2004 Coll.](#) on Employment Services and on changes and amendments to certain acts, as amended.

20a) Act No. [448/2008 Coll.](#) on Social Services and on changes and amendments to Act No. 455/1991 Coll. on on licensed trade (the Trades Act), as amended.

20b) Act No. [305/2005 Coll.](#) on Social and Legal Protection of Children and on Social Guardianship and on changes and amendments to certain acts, as amended.

21) For example, Act No. [511/1992 Coll.](#) on Administration of Taxes and Fees and on changes in the system of territorial financial authorities, as amended, Act No. [233/1995 Coll.](#) on Court Distrainers and Distraint Procedures (the Distraint Rules) and on changes and amendments to certain acts, Act No. [527/2002 Coll.](#) on Voluntary Auctions and on amendments to Slovak National Council Act No. [323/1992 Coll.](#) on Notaries and on Notarial Activities (Notarial Code) as amended, Act No. [328/1991 Coll.](#) on Bankruptcy and Composition, as amended.

21a) [Art. 2 j\)](#) of Act No. 480/2002 Coll. on Asylum and on Changes and Amendments to Certain Acts.

22) Act [No. 428/2002 Coll.](#) on Personal Data Protection, as amended.

22a) For example, [the Civil Code](#), [the Commercial Code](#).

22b) For example, [Art. 20 Act No. 442/2002 Coll.](#) on Public Water Supply Systems and Public Sewerage Systems and on changes and amendments to Act No. 276/2001 Coll. on Regulation of Network Industries, [Art. 10 Act No. 656/2004 Coll.](#) on Energy Sector and on changes to certain acts, as amended, [Art. 10 Act No. 657/2004 Coll.](#) on Heat Energy Sector as amended by Act No. 99/2007 Coll.

23a) [Art. 2 par. 2 of the Slovak National Council Act No. 369/1990 Coll.](#) as amended by Act No. 453/2001 Coll.

24) [Art. 2 x\)](#) of the Slovak National Council Act No. [315/1996 Coll.](#) on Road Traffic, as amended by Act No. 450/2003 Coll.

25) [Art. 2 f\)](#) of the Slovak National Council Act No. [315/1996 Coll.](#), as amended.

25a) [Art. 2 f\) first clause Act No. 541/2004 Coll.](#) on Peaceful Use of Nuclear Energy (the Atomic Act) and on changes and amendments to certain acts.

25b) [Art. 5 par. 3 b\) and c\)](#) and [Art. 19 par. 1 Act No. 541/2004 Coll.](#)

25c) [Art. 4 par. 1 e\)](#) and [Art. 28 par. 5 Act No. 541/2004 Coll.](#) as amended by Act No. 335/2007 Coll.

25d) Act No. [238/2006 Coll.](#) on the National Nuclear Fund for Decommissioning of Nuclear Facilities and for Management of Spent Fuel and Radioactive Waste (the Nuclear Fund Act) and on the amendments and supplements to certain acts as amended .

26) Art. 59 par. 8 Act No. 79/2015 Coll. on Waste and on changes and amendments to certain acts.

27) [Art. 3 through 7 Act No. 253/1998 Coll.](#) on Reporting of Residence of the Slovak Republic Citizens and on the Register of the Slovak Republic Inhabitants, as amended by Act No. 369/1999 Coll.

28) Act No. [253/1998 Coll.](#) on Reporting of Residence of the Slovak Republic Citizens and on the Register of the Slovak Republic Inhabitants.

[Art. 17 through 33 Act No. 48/2002 Coll.](#) on the Residence of Foreigners and on changes and amendments to certain acts, as amended by Act No. 408/2002 Coll.

- 29) Art. 43a par. 2 Act No. [50/1976 Coll.](#) as amended by Act No. [237/2000 Coll.](#)
- 30) [Art. 9 d\)](#) of the Slovak National Council Act No. [162/1995 Coll.](#) on Cadastral Registries and Registration of Ownership Titles and Other Rights to Real Estate (so called Cadastral Registry Act).
- 31) [Art. 9 c\)](#) of the Slovak National Council Act No. [162/1995 Coll.](#)
- 32) [Art. 9 e\)](#) of the Slovak National Council Act No. [162/1995 Coll.](#)
- 33) [Art. 9 f\)](#) of the Slovak National Council Act No. [162/1995 Coll.](#)
- 34) [Art. 3 Act No. 326/2005 Coll.](#) as amended by Act No. 360/2007 Coll.
- 35) [Art. 9 h\)](#) of the Slovak National Council Act No. [162/1995 Coll.](#)
- 36) For example, [Art. 6](#) of the Slovak National Council Act No. [182/1993 Coll.](#) as amended by Act No. 158/1998 Coll.
- 37) [Art. 6 par. 2](#) Act No. [446/2001 Coll.](#) [Art. 1 par. 1](#) of the Slovak National Council Act No. [278/1993 Coll.](#) as amended.
- [Art. 6](#) of the Slovak National Council Act No. [138/1991 Coll.](#) as amended.
- 37a) [Art. 48 par. 3 through 5](#) and [Art. 49 Act No. 563/2009 Coll.](#) on Tax Administration (Tax. Procedure Code) and on changes and amendments to certain acts.
- 37aa) [Art. 73a](#) of Act No. 131/2002 Coll. on Higher Education and on Amendments and Supplements to Certain Acts, as amended by Act No. 221/2019 Coll.
- [Art. 157](#) of Act No. 245/2008 Coll. as amended by Act No. 221/2019 Coll.
- 46a) [Art. 30 of the Slovak National Council Act No. 377/1990 Coll.](#) on Bratislava, the Capital City of the Slovak Republic, as amended.
- [Art. 25 of the Slovak National Council Act No. 401/1990 Coll.](#) on Košice City, as amended.
- 46aa) [Art. 48 par. 3 through 5](#) and [Art. 49 Act No. 563/2009 Coll.](#) as amended by Act No. 331/2011 Coll.
- 47) Act No. [563/2009 Coll.](#)
- 47a) Act No. [406/2011 Coll.](#) on Volunteering, and on changes and amendments to certain acts.
- 48) Slovak National Council Act No. [377/1990 Coll.](#) on Bratislava, the Capital City of the Slovak Republic, as amended.
- 49) [Art. 2 Act No. 659/2007 Coll.](#) on the Introduction of the Euro Currency in the Slovak Republic and on changes and amendments to certain acts as amended by Act No. 270/2008 Coll.