

Rödl & Partner

NEWSLETTER

SLOVAKIA

edition:
December
2018

Information on law, taxes and economics in Slovakia

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→ Law

Amendment to the Cadastral Act

Silvia Podlipná
Rödl & Partner

On 1 October 2018 the amendment of the Act on the Land Registry took effect aiming at the centralisation and digitisation of the cadastre and the simplification of individual proceedings.

Probably the most significant change affecting the parties of the cadastral proceedings is the exact specification of prerequisites of individual application for cadastral proceedings. The Act before the amendment regulated only the prerequisites of the application for entry. The amendment introduces specification of all applications, in particular the application for entry, for record, for recording of a remark and application for the correction of a mistake. The purpose thereof is the unification of prerequisites of individual proceedings and harmonization of applications filed in paper form and electronic form, so that the specified provisions of the Cadastral Act reflect the regulation contained in provision of Sec. 24 of Act No. 305/2013 Coll. on the Electronic Form of Governance Conducted by Public Authorities and on changes and amendments to certain acts (Act on e-Government). Due to the extent, the subsequent text will be dedicated only to alterations which will affect the parties of the proceeding:

- a. The applicant is obliged to denote the locally competent authority i.e. the authority in the territorial district of which the property is located, which shall be subject of the cadastral proceedings. The said obligation has always been stipulated by the law, however, we would like to draw your attention to the fact, that if your application is decided by a district authority which is not locally competent, it does not mean automatically a mistake on part of the cadastral office. In some cases the chairman of the Office for Geodesy and Cartography and Cadastre may assign the proceedings for entry or record to another not locally competent office. Such assignation will be possible in case of reasonable concern that due to excessive number of proceedings at a competent district office, the statutory deadlines of the proceedings may not be met.
- b. The obligation to define the subject of application in connection with the obligation

to „denote a legal act, on the basis of which the title to the property shall arise, change or cease to exist, in case of an application for entry “ has led to the opinions of a certain part of the experts that the application has to contain a part which shall - just as the plaintiff's claim - define what is the applicant requesting from the office in the proceeding. As the duty has been incorporated in the law upon the explicit request of the Office of Geodesy, we suppose that it is only a duty to specify the type of the proceedings exactly, e.g. „application for entry of the title“. It often was the case that the applicants forgot to designate their applications and thus it was not obvious what they sought.

- c. When submitting an application it has been always necessary to specify the real property, however, in case of this duty, we would like to draw your attention to a change in the list of real property to be registered with the cadastre. An important change is a new definition of a construction, according to which constructions to be registered with the cadastre are only constructions delimited by external walls and roof structure i.e. buildings. After the amendment takes effect, the so called civil engineering works and small constructions shall not be registered with the cadastre anymore.
- d. If a plot of land is being divided, merged or in case of granting a lien to a part of a plot or registration of information on a construction, construction / flat / non-residential premises in the process of construction created under a contract on construction of a flat / non-residential premises or in case of a deletion of an eliminated construction it will be sufficient to state the number of legalisation of the geometric plan. Pursuant to the Act before amendment it was necessary to submit a geometric plan with the application. However, stating of the number of the legalisation is sufficient only, if the legalisation was carried out after 30 September 2018. If the legalisation was carried out before 30 September 2018, the duty to submit the geometrical plan with the application remains unaltered.
- e. In case of a compulsory published contract - information on the place and date of

publication. This duty refers to compulsory published contracts pursuant to the Act on Free Access to Information. If the change in the cadastre is carried out on the basis of a contract which has to be published, the applicant is obliged to state the place and date of publishing of the given contract in the application.

- f. Annexes to individual application have to be attached in original or a certified copy. The Act does not specify, whether this obligations applies to all submitted annexes, however, in order to prevent the refusal of the application, we recommend submitting all annexes in original or certified copy. If the applicant is a joint stock company and the application concerns acquisition of the assets of the company from its founder or shareholder and the value of assets exceeds 10% of the total value of the share capital, it is necessary to submit for the registration of the title a „*statutory declaration on the fulfilment of conditions stipulated by Sec. 59a Commercial Code*“ or „*statutory declaration that such conditions do not apply to the given commercial company*“. Another annex „*authorisation of legal entity granted to its employee, if party of the proceedings for registration is the legal entity*“. The intended purpose is to replace the general power of

attorney / agreement on authorisation concluded between the company and its employer and to ensure that the company grants to the employee a particular authorisation to file the application for registration.

A new power of the cadastral offices entitles them to request in the proceedings on the approval of an entry any document, which has probative value for the proceedings, which means in the practice that if the cadastral office is able to substantiate that it needs the respective document in order to decide on the application, the applicant will be obliged to submit it.

- g. In order to accelerate certain proceedings, after the amendment of the cadastral act it is possible to submit an „application to send a notification on carrying out a record, notification on recording a remark or application to send a notification on the result of the review of the change of the data in the cadastre“ on the basis of which the applicant will be delivered a notification to the electronic mailbox or to a private electronic email address, however this novelty may be used only if the application has been filed electronically.

ACCESSIBILITY OF DATA

The amendment of the Act on the cadastre introduces a list of real property which will be an output from the cadastre containing information on all real property owned or administered by a single person. It will be possible to issue such list for the whole territory of the Slovak Republic, for a certain region, district or cadastral area or more regions, districts and cadastral areas depending on requirements of the applicant. The applicant may be a natural person as well as a legal entity. As far as the list of real property will relate to the assets of a legal entity, it may be provided to any applicant. In case of the assets of a natural persons, the list may be provided only to a natural person, which is concerned or beneficiaries, i.e. pledgee, beneficiary from the pre-emptive right, beneficiary from easement, lessee, administrator of national property or Slovak Land Fund, a person who carries out geodetic and cartographic activities, expert from the field of geodesy and cartography, court, public prosecution, police, notary public, bailiff and a trustee in bankruptcy.

The extent of the amendment does not allow us to analyse all alterations incorporated into the Act on the Cadastre, however, it is clear that the majority of the changes is a step forward and contributes to the simplification of proceedings

and transparency of the whole process. Further changes introduced by the amendment are e.g. abbreviation of the period when deleting a pledge to 5 working days and period for record when using the e-form to 30 days, also change of the proceedings on correction of mistakes in the cadastral operate, which brings the enhancement of possibilities to correct incorrect data recorded in the cadastral operate as well as more exact definition of mechanisms of competent district offices. It remains questionable, how certain parts of the proceedings will be applied in the practice, however, in the overall context of digitisation of the public administration the present amendment should be seen positively.

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→ Economy

Accounting view of the capital fund created from contributions of shareholders or partners

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The mandate letter from the beginning of this year contained a piece of information from our colleagues - lawyers regarding the implementation of a new notion into the commercial law. A regulation concerning the creation and distribution of other capital funds was implemented into the Act No. 513/1991 Coll. - Commercial Code by means of the Act No. 264/2017.

This amendment of the Commercial Code was picked up by the accounting legislative, which has with effect from January 1, 2018 brought an adjustment of the Provision of the Ministry of Finance of the Slovak Republic No. 23054/2002-92 stipulating details of accounting procedures and the frame chart of accounts for entrepreneurs booking in the double-entry bookkeeping system - hereinafter referred to as „accounting procedures“.

The Commercial Code did not regulate the notion capital funds till December 31, 2017. However, the accounting procedures did regulate the booking of contributions to capital funds on the account 413 - Other capital funds. The definition of booking to this account was however vague and mirrored the discrepancy between the legal and accounting regulation. The accounting legislative did also not regulate the usage or distribution of other capital funds. The accounting practice led therefore to various discussions on how to book contributions to a company not increasing its registered capital. Furthermore there were various discussions about whether it is possible to use or distribute already created capital funds as such possibilities were not regulated by legal regulations.

The contribution to a capital fund can be performed in cash or noncash form. The value of a noncash contribution must be determined by an expert opinion. The cash contribution of a shareholder or partner is deemed a capital fund at the moment of its payment first. This day is considered the day of the accounting case performance. The day of the contribution acceptance is being deemed the day of the accounting case performance with respect to both the contribution recipient and depositor in case of

a noncash contribution. This is determined differently than the contribution to the registered capital where the day of the accounting case is the subscription of the registered capital before its payment.

The accounting unit accepting the contribution is as of the day of the payment of the contribution to the capital fund from contributions obliged to book a receivable from the shareholder or partner at the expense of the account 353 - Receivables from subscribed registered capital and simultaneously in favour of the account 413 - Other capital funds. The accounting unit is in terms of the accounting procedures obliged to keep analytical records to the account 413 - Other capital funds according to individual shareholders and partners. The payment of the contribution to the capital fund itself will be booked as a decrease of the receivable from the shareholder or partner with a simultaneous booking of the contribution to the factually appropriate account on basis of the contribution payment form. In case the contribution is being performed in a noncash form, the accounting unit will book the contribution in the value acknowledged for a deposit on the factually appropriate assets account (the value of the noncash contribution will be determined by an expert opinion). In case of the deposit of a company or part thereof, the difference between the book value of the deposit stated in the respective contract and the real value of individual assets parts will be booked to the account 415 - Investment revaluation reserve.

In the accounting of the depositor, a booking is being performed in favour of the account 367 - Liabilities due to subscribed, unpaid securities and contributions as of the day of the payment of the contribution to the capital fund. The contribution depositor will at the same time book the value of the contribution to the respective financial investment account (accounting group 06x). The original financial investment registered with the recipient of the registered capital contribution is being booked separately on the analytical records accounts. The contribution to the capital fund is booked separately as well. In case of a noncash contribution, the depositor will book the difference between the acknowledged value of the deposit in terms of the respective contract and the book value of the deposited assets to the account 568 - Other financial

expense, in case the book value of assets is lower than the acknowledged value of the deposit or to the account 668 – Other financial income, in case the acknowledged value of the deposit is higher than the book value of the assets.

Accounting units are obliged to state in the Notes to the individual Financial Statements a piece of information on the contribution to the capital fund from contributions in terms of the Commercial Code amendment. Big accounting units and public interest subjects are obliged to state a description of the creation of the capital fund from contributions with a division into individual contributions. They state their amount, their influence on the distribution of the net profit or other own sources of a commercial company between the partners or shareholders and their eventual influence on the increase of the company's registered capital.

Contributions to the capital fund can be used for an increase of the registered capital or for redistribution between shareholders or partners. In case of using the contribution to the capital fund, the redistribution between shareholders and partners in the accounting unit (at the deposit recipient) shall be booked on basis of the general meeting resolution at the expense of the account 413 – Other capital funds. The accounting unit will at the same time book the creation of a liability to shareholders or partners on group 36x accounts (liabilities to related persons) according to the nature of the share of the shareholder or partner in the given accounting unit.

On the other hand, the shareholder or partner receiving the contribution from the redistribution of the capital fund of the accounting unit in which the shareholder or partner holds an ownership interest, books the amount of the received contribution at the expense of the account 351 – Receivables from related accounting units and accounting units within share participation (or to the account 355 – Other receivables from shareholders and members – according to the nature of their share). The receipt of the contribution from the redistribution is booked up to the amount of the contribution paid by the shareholder or partner in favour of the group 06x financial investment account according to its nature. In case the contribution from redistribution is paid out to the shareholder or partner in a higher amount than paid in by them, the difference will be booked in favour of the account 668 – Other financial income.

The legal regulation of the capital fund from contributions applies to contributions after January 1, 2018. The question remains, whether contributions to capital funds paid till the effect of the Commercial Code amendment, when their creation and usage was not clearly defined, can be

redistributed. In case of an answer of the legislative lawyers, the accounting procedure will be probably the same as in the previous case.

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→ Economy

New sanctions tariff of the Social insurance company

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As of August 1, 2018, the Social insurance company has adjusted a whole range of sanctions for the non-observance of the timely registration/deregistration of employees to/from insurance, as well as in the case of delayed presentation of various reports, notifications of changes in registered offices of companies, permanent addresses of employees etc.

Sanctions are being increased in general and therefore it is necessary to draw the attention of companies and responsible persons to the fulfilment of all duties, mainly with respect to the Social insurance company.

The period for the registration of a company when employing the first employee has been shortened since the beginning of the year 2018. Even though the company had by law officially 8 days for the registration with the Social insurance company, this period was not suitable in practice. The company must perform the registration of an employee with the Social insurance company one day prior to his/hers commencement of employment. As the registration must be performed electronically, the company must be already using electronic services of the Social insurance company and the registration of the company must be therefore performed one day prior to the employment commencement of the first employee at the latest.

The period for the fulfilment of the duty to register or deregister employees is maintained also in case of any problems in the electronic communication with the insurance company. The registration or deregistration deadline is deemed met if the form has been sent by post, fax or e-mail within the stipulated period.

The usage of a mobile application represents a technologically more advanced possibility for the preliminary registration of an employee. This is an additional possibility besides the existing ways for sending the preliminary registration or deregistration of an employee by means of a text message, fax or e-mail. The registration or deregistration of an employee must be confirmed within three days by means of sending the form – registration sheet in this case as well.

In case of a non-observance of the deadline for the registration of an employee the company commits illegal employment, for which high fines can be imposed on the company. In terms of the amended regulation, the exceeding of the period by more than 7 days since the employment commencement of the employee will be deemed illegal employment and illicit work. That does not mean that the period for registration is changing, that remains one day prior to the employment commencement. Only from the point of view of illegal employment, the delayed registration within the period of 7 days will not be deemed illicit work. In case a control will discover an unregistered employee during the period of 7 days, the non-observance of the period for registration of an employee will be in this case deemed illicit work. The case where the employer will report the registration after the period of 7 days since the employment commencement or the case where the employer fails to ensure the registration at all will be also deemed illegal employment.

In terms of the amended sanctions order, a fine in the amount of 13.30 EUR will be imposed on the company for each day of delay in registering the employee with the Social insurance company.

A fine in the amount of up to 2,000 EUR per employee can be imposed for the illegal employment of employees.

The Social insurance company may impose on the company a fine in the amount of 0.30 EUR to 16.60 EUR for each day of delay with the delayed registration of the company.

The period for deregistration of employees from the social insurance has been extended within the amendments. In terms of the amended regulation, an employee can be deregistered from the social insurance within a period of 8 days after the termination of the employment.

A change has occurred in the sphere of annuity insurance evidence sheets as well. The period of three days applied to their presentation till the end of the year 2017, which could not be met in practice. The new amendment states, that the employer is obliged to present the annuity insurance evidence sheet to the Social insurance company within the maturity period of the insurance premium and contributions to the old-age pension saving paid by the employer for the calendar month, in which the employee has

terminated his/her employment with the employer or within eight days

- as of the claim of an allowance of the employee, or
- as of the day of delivery of a request of the Social insurance company to submit this record.

In practice it means that monthly reports are submitted together with the annuity insurance evidence sheets during the processing of wages for the previous month, which is a logical procedure, as data from the last wages must be stated in the annuity insurance evidence sheet of the employee. The period in section 2 is also stipulated in a way as not to cause protractions of the pension entitlement proceeding, as the record is a piece of evidence necessary for adopting a resolution on the pension entitlement.

The company is obliged to inform the branch office of the Social insurance company also of an interruption in the health insurance, annuity insurance and unemployment insurance of an employee within eight days as of such interruption.

The branch office of the Social insurance company must be notified of the beginning and end of claiming maternity leave or parental leave by an employee within eight days since the beginning and within eight days since the end of claiming maternity leave or parental leave.

The company must submit the statement of insurance premiums and contributions to the old-age pension saving for the respective calendar month during the maturity period of insurance premiums and contributions to the old-age pension saving paid by it. The company states at the same time the day stipulated for the pay-out of wages being the assessment base of the employee, divided into individual employees and into the health insurance, old-age insurance and old-age pension saving, disability insurance, accident insurance, guarantee insurance, unemployment insurance and reserve fund of solidarity. Based on a request of the branch office of the Social insurance company, the company submits documents for determining the correct amount of insurance premiums and contributions to the old-age pension saving together with designating a natural person fulfilling obligations with respect to the Social insurance company.

In case the company finds out it has stated incorrect data in the original statement, it is obliged to prepare and submit a corrective statement of insurance premiums and contributions to the old-age pension saving for the respective calendar month till the validity of the

resolution prescribing the outstanding insurance premium on basis of the original statement at the latest.

Companies are obliged to inform the Social insurance company of all changes taking place, such as e. g. changes of their name and registered office, changes of Christian names and family names, permanent addresses of employees, temporary residence permits etc. within eight days as of such a change.

In connection with the health insurance, the company is obliged to submit to the branch office of the Social insurance company the form proving the temporary incapacity for work of an employee within three days after the 10th day of the duration of the temporary incapacity for work of an employee, in case it lasts longer than 10 days.

In connection with the accident insurance, the company must inform the branch office of the Social insurance company in writing of a work accident leading to medical attention or temporary incapacity for work within three day as of the day on which it has learned of such an accident at the latest. In case of a work accident, a protocol on the work accident being subject to record and registration must be submitted to the branch office of the Social insurance company within eight days as of the day on which the company has learned of this work accident at the latest and the results of the investigation of work accidents and reports on determining occupational diseases must be presented within eight days as of their delivery.

The non-observance of deadlines when fulfilling all of the mentioned duties can lead to fines or other financial sanctions being imposed on the company, whereby they can reach the amount of 16,596.96 EUR in many cases.

Attention must be paid also to the settlements of insurance premiums themselves. Each settlement must contain the variable and specific symbol. In terms of the amended fines tariff, the Social insurance company can also for the non-observance of these duties impose a fine in the amount of 3.32 EUR to 16.60 EUR (to the amount 16,596.96 EUR at the most) for each payment.

Due to this fact we draw your attention to the most important duties, the deadlines of which are already now being strictly monitored by the Social insurance company, in order to avoid eventual sanctions for their non-observance.

→ Economy

EMPLOYER	
1. Register of employers <i>[Sec 231 par. 1 item a) of the Act No. 461/2003 Coll. on Social Insurance (hereinafter referred to as „Act“)]</i>	
a) registration with the register/deregistration from the register past the deadline for each day of delay	0,30 – 16,60 Euro^{*)} (total at most 16 596,96 Euro)
b) non-registration with the register/non-deregistration from the register for each day of delay till the control performance day	0,60 – 33,20 Euro (total at most 16 596,96 Euro)
2. Register of insurees and savers <i>[Sec 231 par. 1 item b) of the Act as amended]</i>	
a) registration of an employee with the register/deregistration of an employee from the register past the deadline for each day of delay	0,30 – 16,60 Euro^{*)} (total at most 16.596,96 Euro)
b) non-registration of an employee with the register/non-deregistration of an employee from the register for each day of delay till the control performance day	0,60 – 33,20 Euro (total at most 16.596,96 Euro)
c) non-notification of a change in the permanent address of an employee	3,32 – 1.659,70 Euro (total at most 16.596,96 Euro)
d) incorrect registration of an employee with the register	3,32 – 1.659,70 Euro (total at most 16.596,96 Euro)

^{*)} the upper limit of the rate shall be increased by 200 % most in case of demonstrating an abuse of the social insurance

<u>3. Notification of an insurance interruption</u> <i>[Sec 231 par. 1 item c) of the Act]</i>	
a) notification of an interruption of the insurance of an employee past the deadline for each day of delay	0,30 – 3,32 Euro (total at most 16.596,96 Euro)
b) non-notification of an interruption of the insurance of an employee for each day of delay till the control performance day	0,30 – 6,60 Euro (total at most 16.596,96 Euro)
<u>4. Notification of the beginning and end of claiming maternity leave or parental leave</u> <i>[Sec 231 par. 1 item d) of the Act]</i>	
a) notification of the beginning and end of claiming maternity leave or parental leave by an employee past the deadline for each day of delay	0,30 – 3,32 Euro (total at most 16.596,96 Euro)
b) non-notification of the beginning and end of claiming maternity leave or parental leave by an employee for each day of delay till the control performance day	0,30 – 6,60 Euro (total at most 16.596,96 Euro)
<u>5. Statement of insurance premiums and contributions to the old-age pension saving and corrective statement (hereinafter referred to as „statement“)</u> <i>[Sec 231 par. 1 item f) of the Act as amended]</i>	
a) presentation of the statement past the deadline	5,00 – 1.330,00 Euro / 1 statement (total at most 16.596,96 Euro)
b) non-presentation of the statement	10,00 – 3.320,00 Euro / 1 statement (total at most 16.596,96 Euro)
c) presentation of a statement not divided into individual employees and into the health insurance, old-age insurance and old-age pension saving, disability insurance, accident insurance, guarantee insurance, unemployment insurance and reserve fund of solidarity; failure to state the day determined for the pay-out of wages being the assessment base of an employee	3,30 – 663,80 Euro / 1 statement (total at most 16.596,96 Euro)
<u>6. Failure to enable the entry into facilities of the employer, failure to enable the performance of a control and inspection of records on income of employees and of other records important for social insurance purposes</u> <i>[Sec 231 par. 1 item k) of the Act]</i>	
	100,00 – 16.596,96 Euro (total at most 16.596,96 Euro)
<u>7. Failure to create suitable conditions for the control performance and failure to cooperate in a way adequate to the authorizations of the control employees</u> <i>(Sec 244 par. 2 in connection with Sec 243 par. 1 of the Act)]</i>	
	100,00 – 16.596,96 Euro (total at most 16.596,96 Euro)

8. Notification of a change in the name, registered office of the employer <i>[Sec 231 par. 1 item m) of the Act as amended]</i>	
a) notification of a change past the deadline for each day of delay	0,30 – 16,60 Euro (total at most 16.596,96 Euro)
b) non-notification of a change for each day of delay till the control performance day	0,30 – 33,20 Euro (total at most 16.596,96 Euro)

9. Notification of a change in the name and surname of the employee <i>[Sec. 231 par. 1 n) of the Act as amended]</i>	
a) notification of a change past the deadline for each day of delay	0,30 – 3,32 Euro (total at most 16.596,96 Euro)
b) non- notification of a change for each day of delay till the control performance day	0,30 – 6,60 Euro (total at most 16.596,96 Euro)

10. Notification of the state and a change of the state <i>[Sec 231 par. 1 item. o) of the Act in wording effective till February 29, 2012]</i>	
a) notification of the state past the deadline for each day of delay	0,30 – 3,32 Euro (total at most 16.596,96 Euro)
b) non-notification of the state for each day of delay till the control performance day	0,30 – 6,60 Euro (total at most 16.596,96 Euro)
c) notification of a change of the state past the deadline for each day of delay	0,30 – 3,32 Euro (total at most 16.596,96 Euro)
d) non-notification of a change of the state for each day of delay till the control performance day	0,30 – 6,60 Euro (total at most 16.596,96 Euro)

11. Notification that the employee is a statutory representative or member of a statutory body with an asset share of at least 50 % <i>[Sec 231 par. 1 item o) of the Act in wording effective as of January 1, 2014]</i>	
a) notification past the deadline for each day of delay	0,30 – 3,32 Euro (total at most 16.596,96 Euro)
b) non-notification for each day of delay till the control performance day	0,30 – 6,60 Euro (total at most 16.596,96 Euro)
c) notification of a change past the deadline for each day of delay	0,30 – 3,32 Euro (total at most 16.596,96 Euro)
d) non-notification of a change for each day of delay till the control performance day	0,30 – 6,60 Euro (total at most 16.596,96 Euro)

<p><u>12. Failure to state the variable symbol and the specific symbol when paying insurance premium, penalties, fines</u> (<i>Sec 142 par. 7 of the Act as amended by the Act No. 69/2012 Coll.</i>)</p>	<p>0,30 – 6,60 Euro / 1 payment (total at most 16.596,96 Euro)</p>
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SELF-EMPLOYED PERSON

<p><u>1. Extract from the tax return for the respective calendar year (hereinafter referred to as „extract“)</u> (<i>Sec 228 par. 1 and 2 of the Act in wording effective till December 31, 2010</i>)</p>	
a) presentation of the extract past the deadline	16,60 – 166,00 Euro / 1 extract (total at most 16 596,96 Euro)
b) non-presentation of the extract	33,20 – 332,00 Euro / 1 extract (total at most 16 596,96 Euro)
<p><u>2. Registration (deregistration) to the health insurance and annuity insurance</u> (<i>Sec 228 par. 3 of the Act in wording effective till December 31, 2010 and Sec 228 par. 1 of the Act in wording effective till December 31, 2014</i>)</p>	
a) registration (deregistration) past the deadline for each day of delay	0,03 – 3,32 Euro (total at most 16 596,96 Euro)
b) non-registration (non-deregistration) for each day of delay till the control performance day	0,03 – 6,60 Euro (total at most 16 596,96 Euro)
<p><u>3. Notification of an insurance interruption</u> (<i>Sec 228 par. 4 of the Act in wording effective till December 31, 2010 and Sec 228 par. 2 of the Act in wording effective as of January 1, 2011</i>)</p>	
a) notification of an insurance interruption past the deadline for each day of delay	0,03 – 3,32 Euro (total at most 16 596,96 Euro)
b) non-notification of an insurance interruption for each day of delay till the control performance day	0,03 – 6,60 Euro (total at most 16.596,96 Euro)
<p><u>4. Notification of a change in the Christian name, family name, permanent address and cancellation of a permanent residence permit or temporary residence permit</u> (<i>Sec 228 par. 5 of the Act in wording effective till December 31, 2010 and Sec 228 par. 3 of the Act in wording effective as of January 1, 2011</i>)</p>	
a) notification of a change past the deadline for each day of delay	0,03 – 3,32 Euro (total at most 16.596,96 Euro)
b) non-notification of a change for each day of delay till the control performance day	0,03 – 6,60 Euro (total at most 16.596,96 Euro)

<p>5. Notification of the state and a change of the state <i>(Sec 228 par. 6 of the Act in wording effective as of January 1, 2009 till December 31, 2010 and Sec 228 par. 4 of the Act in wording effective as of January 1, 2011 till February 29, 2012)</i></p>	
a) notification of the state past the deadline for each day of delay	0,03 – 3,32 Euro (total at most 16.596,96 Euro)
b) non-notification of the state for each day of delay till the control performance day	0,03 – 6,60 Euro (total at most 16.596,96 Euro)
c) notification of a change of the state past the deadline for each day of delay	0,03 – 3,32 Euro (total at most 16.596,96 Euro)
d) non-notification of a change of the state for each day of delay till the control performance day	0,03 – 6,60 Euro (total at most 16.596,96 Euro)
<p>6. Failure to state the variable symbol and the specific symbol when paying the insurance premium, penalties, fines <i>(Sec 142 par. 7 of the Act as amended by the Act No. 69/2012 Coll.)</i></p>	
	3,32 – 16,60 Euro / 1 payment (total at most 16.596,96 Euro)
<p>7. Notification of the amount of income and expenses from gainful activities in terms of Sec 3 par. 3 of the Act in wording effective as of January 1, 2011 and notification of facts crucial for the assessment of the creation and expiry of the mandatory health insurance and mandatory annuity insurance <i>(Sec 228 par. 1 of the Act in wording effective as of January 1, 2015)</i></p>	
a) notification of the amount of income and expenses past the deadline for each day of delay as of the validity of the determination that the person is subject to legal regulations of the Slovak Republic	0,03 – 3,32 Euro (total at most 16.596,96 Euro)
b) non-notification of the amount of income and expenses for each day of delay as of the validity of the determination that the person is subject to legal regulations of the Slovak Republic	0,03 – 6,60 Euro (total at most 16.596,96 Euro)
c) notification of the amount of income and expenses past the deadline for each day of delay in the current year	0,03 – 3,32 Euro (total at most 16.596,96 Euro)
d) non-notification of the amount of income and expenses for each day of delay in the current year	0,03 – 6,60 Euro (total at most 16.596,96 Euro)
e) notification of the date of creation of the authorization to perform or operate activities by presenting the respective authorization past the deadline for each day of delay	0,03 – 3,32 Euro (total at most 16.596,96 Euro)
f) non-notification of the date of creation of the authorization to perform or operate activities by not presenting the respective authorization for each day of delay	0,03 – 6,60 Euro (total at most 16.596,96 Euro)
g) notification of the date as of which the person is not authorized to perform or operate activities by presenting the respective document past the deadline for each day of delay	0,03 – 3,32 Euro (total at most 16.596,96 Euro)

h) non-notification of the date as of which the person is not authorized to perform or operate activities by not presenting the respective document for each day of delay	0,03 – 6,60 Euro (total at most 16.96,96 Euro)
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PERSON WITH A VOLUNTARY HEALTH INSURANCE, PERSON WITH A VOLUNTARY ANNUITY INSURANCE AND PERSON WITH A VOLUNTARY UNEMPLOYMENT INSURANCE

<u>Failure to state the variable symbol and the specific symbol when paying the insurance premium, penalty, fine</u> <u>(Sec 142 par. 7 as amended by the Act No. 69/2012 Coll.)</u>	0,30 – 6,60 Euro / 1 payment (total at most 16.596,96 Euro)
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STATE INSUREE

1. Registration (deregistration) to the annuity insurance *(for the period till July 31, 2006)* *(Sec 229 par. 2 of the Act in wording effective till July 31, 2006)*

registration (deregistration) past the deadline for each day of delay	0,03 – 0,70 Euro (total at most 16.596,96 Euro)
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2. Deregistration from the annuity insurance *(for the period as of August 1, 2006)* *(Sec 229 par. 1 of the Act in wording effective as of August 1, 2006)*

deregistration past the deadline for each day of delay	0,03 – 0,70 Euro (total at most 16.596,96 Euro)
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EMPLOYEE – EMPLOYEE WITH AN AGREEMENT – STUDENT/PENSIONER

<u>Claiming the right to determine a part-time job agreement of students/agreement on work performance or agreement on labour activity of pensioners in one calendar month for more than one agreement</u> <u>(Sec 227a of the Act as amended)</u>	3,32 – 100.00 Euro / for each determined agreement more in one calendar month (total at most 16.596,96 Euro)
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AUTHORITY ISSUING THE PERMIT TO PERFORM SELF-EMPLOYMENT

Notification of the issuance and cancellation of a permit to perform self-employment (rates will be applied for the breach of a duty detected in respect to one self-employed person)
(Sec 233 par. 9 of the Act in wording effective as of January 1, 2014)

<p>a) notification of the issuance of a permit past the deadline/non-notification of the issuance of a permit for each day of delay <i>(permit issued as of January 1, 2014 and later)</i></p>	<p>0,30 – 6,60 Euro (total at most 16.596,96 Euro)</p>
<p>b) notification of the cancellation of a permit past the deadline/non-notification of the cancellation of a permit for each day of delay <i>(permit cancelled as of January 1, 2014 and later)</i></p>	<p>0,30 – 6,60 Euro (total at most 16.596,96 Euro)</p>

WAGE PAYER

Non-observance of the duty
(Sec 225i par. 12 of the Act in wording effective as of July 1, 2017)

<p>a) transfer sums deducted from the wage of a party to the proceeding to the account of the respective organizational unit of the Social insurance company with stating the variable symbol and the specific symbol stated in the distress warrant for collecting receivables by wage deductions</p>	<p>up to the amount of the sum not transferred (total at most 16.596,96 Euro)</p>
<p>b) deduct sums for the settlement of receivables from the wage of a party to the proceeding and transfer them to the account of the respective organizational unit of the Social insurance company with stating the variable symbol and the specific symbol stated in the distress warrant for collecting receivables by wage deductions</p>	<p>up to the amount of the sum not transferred (total at most 16.596,96 Euro)</p>

BANK OR BRANCH OFFICE OF A FOREIGN BANK

Non-observance of the duty
(Sec 225j par. 13 of the Act in wording effective as of July 1, 2017)

write off cash from the account of a client of the bank of branch office of a foreign bank being a party to the proceeding and transfer it to the account of the respective organizational unit of the Social insurance company with stating the variable symbol and the specific symbol stated in the distress warrant for collecting receivables by assigning receivables

up to the amount of the sum not deducted
(total at most 16.596,96 Euro)

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