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CHAIRMAN
OF THE NATIONAL COUNCIL OF THE SLOVAK REPUBLIC

announces

the full text of the Slovak National Council Law No. 317/1992, Collection of Laws of 29 April 1992 on Real Estate Tax, resulting from the changes and amendments executed by Law No. 87/1993, Collection of Laws of 19 March 1993 by the National Council of the Slovak Republic, by Law No. 159/1993, Collection of Laws of 9 July 1993 of the National Council of the Slovak Republic and Law No. 317/1993, Collection of Laws of 15 December 1993 of the National Council of the Slovak Republic.

ACT
OF THE SLOVAK NATIONAL COUNCIL

on Real Estate Tax

Slovak National Council has adopted the following act:

§ 1
Initial provisions

This law regulates real estate tax¹⁾, which includes
a) land tax,
b) building tax.

PART ONE
LAND TAX

§ 2
Taxpayers

(1) A taxpayer of land tax is the landowner or a person, who has the right to utilize, to permanently use²⁾, or administer public property³⁾, (further referred to as the "landlord"). The decisive factor in determining the tax obligation is the ownership status of the entity that is recorded as the owner in the real estate registry of the Slovak Republic⁴⁾ (further referred to as the "registry"). If a landowner rented arable land, hop gardens, vineyards, fruit orchards, permanent grasslands, gardens or forest lands to physical or legal persons, the taxpayer is the renter, if the renting relationship lasts or is supposed to last at least five years and if the said entity is recorded in the registry as the renter.

(2) Taxpayer of the land administered by the Slovak Land Fund^{5a)} and the Slovak Forest Fund^{5b)} and rented to physical or legal persons for

business and income producing activities is the renter without regard to the length of the renting relationship and whether or not he/she is recorded in the registry as the renter.

(3) If land boundaries are not physically staked out or indicated in the land registry maps or if they are combined into larger land units and the land is utilized by a person other than the owner, the taxpayer is the person that actually utilizes the land.

(4) If there is no owner recorded in the registry, the taxpayer is the person recorded in the registry as the renter.

(5) When substitution land is allocated from the land fund utilized by a legal person and assigned for utilization to a physical person until the time of land settlement^{5c}), the taxpayer is the physical person.

(6) If renter himself/herself is not the taxpayer, he/she guarantees the tax.

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- 1) § 119, Section 2 of the Civil Code.
 - 2) § 876 of the Civil Code.
 - 3) § 6 of the Slovak National Council Law No. 138/1991, Collection of Laws on Property of Municipalities in the wording of the Slovak National Council Law No. 306/1992, Collection of Laws.
 - 4) Law No. 265/1992, Collection of Laws on Recording of Real Estate Ownership and Other Rights.
Law of the Slovak National Council No. 266/1992, Collection of Laws on Real Estate Registry in the Slovak Republic.
 - 5a) § 54 of the Slovak National Council Law No. 330/1991, Collection of Laws on Land Settlement, Land Ownership Settlement, Land Agencies, Land Fund and Land Communities.
 - 5b) § 15 of the Slovak National Council Law No. 100/1977, Collection of Laws on Farming in Forests and State Administration of Forest Farming in the wording of subsequent regulations.
 - 5c) § 15, Section 2 of the Slovak National Council Law No. 330/1991, Collection of Laws.

(7) If the taxpayer can not be determined by using previous sections, the taxpayer is the person that actually utilizes the land.

(8) The taxpayer is determined by the status as of January 1 of the current calendar year.

(9) If land is owned by several owners (co-owners), the tax is levied on the taxpayer selected for this purpose by co-owners, or on any of the owners. If one of the owners fulfills his/her tax obligation, he/she has the right to settle with the co-owners.

(10) If a change of owner occurs during the calendar year, the current owner remains the taxpayer for that year. If land ownership rights are transferred, the taxpayer is the new land owner. If the legal person ceases to exist, his/her legal successor becomes the taxpayer.

(11) When a change of owner takes place, the current owner must within 30 days notify the tax administration agency (further referred to as "Tax Administrator") about the change of owner. When transfer of ownership takes place, the new land owner must notify within 30 days from the date the ownership rights were legally transferred.

§ 3

Subject of Tax

(1) Subject of land tax is land within the boundaries of the Slovak Republic divided as follows:

- a) arable land, hop gardens, vineyards, fruit orchards,
- b) permanent grasslands,
- c) gardens,
- d) forest land that includes farm forests⁵⁾ and protected forests, where logging takes place,
- e) fish ponds where fish breeding takes place and other water areas used for economic activities,
- f) built areas and courtyards,
- g) building lots,
- h) other areas^{5d)}, with the exception of building lots.

(2) For the purpose of this act, building lots are unbuilt lots designated for building by a permission to locate a building or by a building permit that is a part of the said lot decree, until the time the building occupancy permit is issued.

(3) Subjects of land tax are not

- a) parts of built areas and courtyards with buildings that are subject to building tax,
- b) land or part thereof with buildings that are not subject to building tax as stipulated by § 8, Section 3.

- c) land used and related to national defence^{5e)} where the rights to economically utilize and rent falls under the jurisdiction of a profit or a non-profit agency within the Ministry of Defence of the Slovak Republic, Ministry of Interior of the Slovak Republic, Ministry of Transportation, Telecommunications and Public Works of the Slovak Republic and the Administration of State Tangible Reserves of the Slovak Republic, with the exception of land used for business or other income-producing activity or land that is used for renting.

§ 4

Tax Exemption

- (1) The following are tax exempt:
- a) land owned by the state and land owned by municipalities,
 - b) land owned by the state and municipalities, including state land, for which the right for economic use was ceded to municipalities, as well as land of the capital of the Slovak Republic, Bratislava and city of Košice, for which the administrative right was ceded to their respective city districts and for which the right for economic use, the administrative right and the renting right was ceded to legal person, which through its income and expense budget is tied to the government and municipality budget, or the budget of the downtown district of the capital of the Slovak Republic, Bratislava and city of Košice.
 - c) land owned by the state or a municipality used by diplomatic representatives accredited in the Slovak Republic, by consuls and other persons that enjoy rights and immunities in accordance with international law and who are not citizens of the Slovak Republic providing that the reciprocity is guaranteed,
 - d) land that along with a building or a part thereof form an integral part that is used for religious activities of church and religious societies, land that forms an integral part with a building or a part thereof used as offices of persons responsible for administration of church and religious societies if churches and religious societies are registered with the government,
 - e) land that along with a building forms a functional unit serving schools, scientific and research institutions, museums, libraries, dormitories, health care facilities, public charity organizations, foundations, civic defence organizations, labor union facilities and land that along with a building forms a functional unit used to provide social services, work rehabilitation and retraining of citizens with disabilities^{5f)} and that forms a functional unit with a building that is owned by older and handicapped citizen associations, land used by legal and physical persons

5) § 5 of Law No. 61/1977, Collection of Laws on Forests in the wording of Law No. 229/1991, Collection of Laws.

5d) Appendix No. 3, Section C, Subsection 4 of Executive Regulation No. 594/1992, Collection of Laws by the Slovak Agency for Geodesy, Cartography and Land Registry, of Law No. 265/1992 Collection of Laws on Recording of Ownership and Other Tangible Rights Related to Real

- Estate and Law of the Slovak national Council No. 266/1992, Collection of Laws on Registry of Real Estate in the Slovak Republic.
- 5e) Law No. 169/1949 on Military Districts.
- 5f) § 6 of The Slovak National Council Law No. 83/1991, Collection of Laws on Jurisdiction of the Slovak Republic Agencies Implementing Employment Policy in the wording of the Slovak national Council Law No. 194/1993, Collection of Laws.

- to provide social services⁶⁾ and land used by civic associations and other organizations involved in physical exercise culture, nature and environment protection and youth organizations,
- f) land that along with a building forms a functional unit owned by the Slovak red Cross,
 - g) land utilized for cemeteries,
 - h) public parkland, public spaces and sports grounds,
 - ch) land in protected areas and protected natural objects and memorials⁷⁾ with the exception of land in protected nature areas,
 - i) wetlands, marshes and moors, peateries, brushwood, groves, wind-breakers and hygienic right-of-ways of primary water sources⁸⁾, hygienic right-of-ways of primary medicinal water sources and natural primary mineral table water sources⁹⁾,
 - j) land functionally linked to facilities serving public transportation,
 - k) land for school and educational establishments used for purposes of upbringing and education,
 - l) parts of land used to set up survey marks, signals and other survey signs, geodesic bases¹⁰⁾, electric energy transmission posts¹¹⁾, telecommunication posts, television broadcasting masts, aerial parts of heating gas lines and strips of forest clearings allocated for transmission of electric energy and heating gas,
 - m) forestland starting the year after establishment of a forest farm until the year of the first planned logging (first selective wood cutting).

(2) Land in Section (1), Subsections a) through f), h) through k) is exempt from land tax only if they are not used for business or other income-producing activities or for rent. Visitors' fees to National Parks are for the purpose of this act not considered as income-producing activity.

(3) Land, that forms a functional unit with a building is such land or its part which is essential for the purpose and functionality of the building.

§ 5

Tax Base

(1) The tax base for land in § 3, Section (1), Subsections a) and b) is the price of barren land based on quality rated, soil-ecology units times the acreage (in square meters) in accordance with current price regulations.¹²⁾

(2) The tax base for land in § 3, Section (1), Subsections d) and e) is the price of land determined by multiplication of the actual acreage (in square meters) and the price of land per 1 sq. meter based on current price regulations.¹²⁾

(3) The tax base for land in § 3, Section (1), Subsections c), f), g) and h) is the overall taxable acreage of land (in square meters).

(4) To determine the price and acreage of land, the status as of January 1 of the taxable period is taken as the base. Changes that occur during the tax period are not taken into consideration.

§ 6

Tax rate

(1) The annual land tax rate for land in § 3, Section (1), Subsection a) is at most .75% of the tax base.

(2) The annual land tax rate for land in § 3, Section (1), Subsections b), d) and e) is at most .25% of the tax base.

(3) The annual land tax rate for land in § 3, Section (1), Subsections c), f) and h) is SK .10 and for land in § 3, Section (1), Subsection g) is SK 1.0. The Tax Administrator may, if local conditions warrant, increase these rate by as much as 100%.

(4) The annual land tax rate for land in § 3, Section (1), Subsection g) is multiplied by the following coefficients:

- .3 in municipalities with population up to 300 inhabitants,
- .6 in municipalities with population between 301-600 inhabitants,
- 1.0 in municipalities with population between 601-1,000 inhabitants,
- 1.4 in municipalities with population betw. 1,001-6,000 inhabitants,
- 1.6 in municipalities with population betw. 6,001-10K inhabitants,
- 2.0 in municipalities with population betw. 10,001-25K inhabitants,
- 2.5 in municipalities with population up over 25 th. inhabitants,
- 3.5 in municipalities that are seats of county government¹⁸⁾ and spa locations,
- 4.5 in Bratislava.

(5) For land in § 3, Section (1), Subsection g) that is located in individual parts of municipalities, the Tax Administrator may - by generally binding municipal decree - use a lower coefficient than the one set forth in the previous Section.

(6) A municipality - by generally binding decree - shall set tax rates annually in accordance with Sections (1) through (5). The Tax Administrator must publish tax rates at least 30 days before the tax deadline set forth by § 16, Section (1).

6) Law of the Slovak National Council No. 135/1992, Collection of Laws on Providing Social Services by Legal and Physical persons.

7) Law of the Slovak National Council No. 1/1955, Collection of Laws on State Protection of Nature in the wording of Law of the Slovak National Council No. 100/1977, Collection of Laws and Law of the Slovak National Council No. 72/1986, Collection of Laws.

8) Law No. 138/1973, Collection of Laws on Waters (Water Act).

- 9) § 48 and 49 of Law No. 20/1966, Collection of Laws on Health-care of Population in the wording of Law of the Slovak National Council No. 419/1991, Collection of Laws.
- 10) Law No. 46/1971, Collection of Laws on Geodesy and Cartography.
Law No. 50/1976, Collection of Laws on Land Use Planning and Construction Regulation (Building Act) in the wording of Law No. 262/1992, Collection of Laws.
- 11) Law No. 79/1957, Collection of Laws on Production, Transmission and Consumption of Electric Energy (Electrification Act).
- 12) § 15, Section (6) through (11) (Appendix No. 8 and Appendix No. 9) of Regulation No. 465/1991, Collection of Laws, of the Ministry of Finance of the Slovak Republic on Building, Land, Permanent Growth Prices and Fees for Establishment of the Right of Personal Use of Land and Substitutions for Temporary Usage of Land in the wording of subsequent regulations.

PART TWO
BUILDING TAX

§ 7
Taxpayers

(1) A payer of the building tax is the building owner or a person that has the right to use the building, to permanently utilize²⁾ it or administer public property³⁾ (further referred to as the "building owner") located in the Slovak Republic.

(2) If a building is owned by several owners (co-owners), the tax is levied on the taxpayer selected for this purpose by co-owners, or on any of the owners. If one of the owners fulfills his/her tax obligation, he/she has the right to settle with co-owners.

(3) If a change of the building owner occurs during the calendar year, current owner remains the taxpayer for that year. If the building ownership rights are transferred, the taxpayer is the new building owner. If the legal person ceases to exist, his/her legal successor becomes the taxpayer.

(4) When a change of owner takes place, the current owner must within 30 days notify Tax Administrator about the change of owner. When transfer of ownership takes place, the new land owner must notify within 30 days from the date the ownership rights were legally transferred.

§ 8
Subject of Tax

(1) Subject to the building tax are buildings or parts thereof in the Slovak Republic, that are tied to the ground via solid foundations, have their interior space delineated by floor and ceiling construction, for which a building occupancy permit has been issued and if such a permit was not issued, the buildings or parts thereof that are actually being used. The fact that the building ceased to be utilized has no effect on the tax obligation.

(2) For the purpose of this law, buildings are such facilities that have one or more above-ground floors, that is:

- a) residential buildings (residential houses, apartment buildings, farming homesteads, etc.),
- b) summer houses for personal recreation,¹³⁾
- c) garages,
- d) objects used for business and income producing activities,
- e) other buildings.

(3) Not subject to the building tax are dam structures, water distribution lines, sewer lines, lines for distribution of heating energy, and public

transportation structures. Nor are buildings related to national defense^{5e)} subject to the building tax where the rights to economically utilize and rent falls under the jurisdiction of a profit or a non-profit agency within the Ministry of Defence of the Slovak Republic, Ministry of Interior of the Slovak Republic, Ministry of Transportation, Telecommunications and Public Works of the Slovak Republic and the Administration of State Tangible Reserves of the Slovak Republic, with the exception of buildings used for business or other income-producing activity or buildings that are used for renting.

(4) Public transportation structures are structures of surface transportation (highways, roads, streets), air transportation structures, railroad and related structures and water transportation and port structures.

§ 9 Tax Exemption

(1) The following are tax exempt:

- a) buildings owned by state and buildings owned by municipalities, or foundations (funds),¹⁴⁾
- b) buildings owned by state and municipalities, including state buildings, for which the right for economic use was ceded to municipalities, as well as buildings owned by the capital of the Slovak Republic, Bratislava and city of Košice, for which administrative right was ceded to their respective city districts and for which the right for economic use, administrative right and renting right was ceded to a legal person, which through its income and expense budget is tied to the government and municipality budget, or the budget of the downtown district of the capital of the Slovak Republic, Bratislava and city of Košice,
- c) buildings owned by the state or other countries used by diplomatic representatives accredited in the Slovak Republic, by consuls and other persons that enjoy rights and immunities in accordance with international law and who are not citizens of the Slovak Republic providing that the reciprocity is guaranteed,
- d) buildings serving as schools, school and health facilities, facilities used to provide social services, work rehabilitation and retraining of citizens with disabilities,^{5f)}
- e) buildings serving as scientific and research institutions, dormitories, public charity organizations, museums, libraries, buildings owned by the Slovak Red Cross, labor union facilities, buildings owned older and handicapped citizen associations, buildings used by legal and physical persons to provide social services⁶⁾ and buildings used by civic associations and other organizations providing public services in the area of physical exercise culture, working with youth and in the area of nature and environmental protection.

13) § 47 and subsequent regulations issued by the Federal Ministry for Technical and Construction Development No. 83/1976, Collection of Laws on General Building Construction Requirements.

14) § 20b of the Civic Code.

- f) buildings or parts thereof used solely for religious activities of church and religious societies, buildings or parts thereof used as offices of persons responsible for administration of church and religious societies if churches and religious societies are registered with the government,
- g) for a duration of 15 years from the date of the issuance of building occupancy permit, new apartments buildings and apartments owned by physical persons, only if they are solely used for permanent residence of the owner or persons closely related¹⁵⁾, and new apartment buildings in which apartments are owned solely by physical persons,
- h) for a duration of 5 years, apartment buildings or parts thereof that were purchased from the state or general apartment pool, or transferred from the co-op residential pool¹⁶⁾ to ownership of physical persons; tax exemption is applicable only to the first owner (acquirer) or a person close to him/her.¹⁵⁾
- ch) for a duration of 15 years, residential property returned to original owners in accordance with special regulations,¹⁷⁾
- i) for a duration of 10 years, residential buildings owned by physical persons, erected before 1948 where the majority of apartments were rented as of January 1, 1993,
- j) for a duration of 15 years, historically protected houses, houses located in municipal historical reservations, in reservations of folk architecture and in historical zones, where the residential pool will be renovated or expanded,
- k) buildings and parts thereof used solely to provide public transportation services.

(2) Buildings in Section (1), Subsection a) through ch) and j) are tax exempt only if they are not used for business or other income-producing activity or for renting. If the tax exemption is applicable only to a part of the building, only that part of the building is tax exempt with the exception of buildings in Section (1), Subsection g).

(3) Building tax exemption set forth by Section (1), Subsection h) and ch) is granted only if financial funds saved by tax exemption are used by the taxpayer to renovate housing property. Tax exemption set forth by Section (1), Subsection ch) is applicable only to a person, that was - in accordance with separate regulation¹⁷⁾ - eligible and had the property returned.

(4) Tax exemption for building tax set forth by § 9, Section (1), Subsection h) and ch) comes into effect in the tax period when the conditions for tax exemption were realized. Initial documentation proving building renovation, reconstruction and modernization expenditures must be submitted by the taxpayer within two years of the effective date of tax exemption status, otherwise the tax exemption is forfeited. The taxpayer may submit the last documentation proving relevant financial expenditures within one year after tax exemption status expires. If the taxpayer does not document expenditure of all financial funds acquired by tax exemption, the difference between the documented and tax exempt sum will be taxable.

§ 10
Tax Base

(1) The building tax base is the overall area (in square meters) of built areas subject to tax according to the status as of January 1 of the taxable period.

(2) Area changes that occur during the tax period are not taken into consideration.

§ 11
Tax Rate

(1) The base annual tax rate is calculated for each new square meter of built area:

- a) SK 1 for apartment buildings and auxiliary buildings that are part of the main building complex; 16 square meters are deducted from the overall area of the auxiliary buildings that are part of the main building complex.
- b) SK 1 for the agricultural production buildings, glasshouses, buildings used to store own agricultural production, buildings for forest and water management including flood prevention structures, with the exception of storage and office buildings.
- c) SK 3 for recreational summer houses and garden farming structures and chalets for individual recreation.
- d) SK 4 for individual garages and individual parking garage structures and for buildings designated or used for that purpose, erected outside residential buildings.
- e) SK 5 for industrial buildings for energy production, buildings used for construction purposes, buildings for other agricultural production including building complexes with the exception of storage and office buildings.
- f) SK 10 for other business and income producing activity, storage and office buildings associated with office buildings that are used also for other purposes if the office function prevails.
- g) SK 3 for other buildings.

(2) Basic rates set forth by Section (1) are increased SK .75 for multistory buildings for each additional above ground story.

(3) The tax rate set forth in Section (1), Subsection a), or the tax rate increased in accordance with Section (2) is multiplied by the following coefficients:

- .3 in municipalities with population up to 300 inhabitants,
 - .6 in municipalities with population between 301-600 inhabitants,
 - 1.0 in municipalities with population between 601-1,000 inhabitants,
 - 1.4 in municipalities with population betw. 1,001-6,000 inhabitants,
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- 15) § 116 of the Civil Code.
- 16) § 24 of Law No. 42/1992, Collection of Laws on Property Settlement and Settlement of Property Claims in Agricultural Sector.
- 17) For example Law No. 403/1990, Collection of Laws on Lessening Property Injustices in the wording of Law No. 456/1990, Collection of Laws and Law. No. 137/1991, Collection of Laws.
Law No. 87/1991, Collection of Laws on Out-of-court Rehabilitation in the wording of Law No. 267/1992, Collection of Law.

- 1.6 in municipalities with population betw. 6,001-10K inhabitants,
- 2.0 in municipalities with population betw. 10,001-25K inhabitants,
- 2.5 in municipalities with population up over 25 th. inhabitants,
- 3.5 in municipalities that are seats of county government¹⁸⁾ and spa locations,
- 4.5 in Bratislava.

(4) For buildings that are located in individual parts of municipalities, the Tax Administrator may - by generally binding municipality decree - use a lower coefficient than the one set forth in the previous Section.

(5) The tax calculated in accordance with § 10 and § 11, Section (3) will be increased by a maximum of SK 10 for each square meter of floor area of residential and non-residential space, used in a residential building for business and income producing activity with the exception of agricultural production.

(6) The Tax Administrator may - based on a generally binding municipal decree and local conditions - decrease the tax rate set forth by Section (1), Subsection a) through g) up to 50%, increase the tax rate set forth by Section (1), Subsection a), c) and d) up to 50%, and the tax rate set forth by Section (1), Subsection b), e) and g) up to 100% and the tax rate set forth by Section (1), Subsection f) up to 150%.

(7) For buildings in Section (1), Subsection b), e) and f) that are used for multiple purposes, the tax rate used will be based on business activity that takes place on the majority of floor area of the above-ground part of the building.

PART THREE JOINT PROVISIONS

§ 12 Tax Exemptions

(1) The Tax Administrator may - according to local conditions and by generally binding regulation - grant tax exemptions to land for which utilization is limited because of underground mining, because of its location in mining areas or hygienic right-of-ways of secondary and tertiary water sources, or land that is affected by protection and management of the environment, ecological catastrophes, above average emissions, land recultivated by reclamation, with the exception of reclamation fully financed from the state budget, precipices, wash-outs, sloping balks with bushes or rocks, protection right-of-ways of secondary and tertiary curable natural water sources and secondary and tertiary table mineral water sources⁰⁾ and for land (with the exception of urban parts of municipalities) on which individual farmers commenced with farming activity as their primary source of livelihood, seed stock preservation land, embankment growth areas and other areas with tree and bush vegetation on barren land, that has a soil-protection or ecological function, or is a natural formation.

(2) Tax exemptions in accordance with Section (1) may be granted only when approved by the appropriate government agency that issued the regulation limiting utilization of said land.

(3) The Tax Administrator may - based on local conditions - grant tax exemptions for land that is owned by socially weaker citizens¹⁹⁾ if they utilize land solely for their personal use.

(4) The Tax Administrator may - based on local conditions - grant building tax exemptions for buildings which

- a) improve the environment, unless such buildings are designated by law for such functions (for example clean energy sources-water or wind electricity generators, buildings using biogas).
- b) in which the heating system was changed from solid fuel to gas, from electricity based to systems using renewable energy sources to heat water (solar energy, heat energy, biomass etc.) if this change resulted in lowering energy consumption.
- c) utilization is limited due to extensive renovation, building construction prohibition, or are located over mining areas.
- d) residential houses owned by socially weaker citizens, holders of ZŤP a ZŤP/S certificates²⁰⁾, or by partially or completely dependent handicapped people utilizing them for living.
- e) garages owned by very handicapped citizens, holders of ZŤP and ZŤP/S certificates, that are used to shelter an automobile they personally use for transportation.

§ 13

Tax Administrator

Tax administration is administered by the municipality of the district in which the real estate is located. In Bratislava and Košice, Tax Administrators are respective city districts.

§ 14

Notification About Beginning and Ending of Tax Obligation

(1) Taxpayers must in accordance with § 2 and 7 notify the Tax Administrator about any occurrences that are relevant to determine the beginning and ending of tax obligation.

(2) For failing to comply, Tax Administrator may fine taxpayer 1% of the overall tax amount at least, however, SK 500.

§ 15

Tax Period

Tax period is the calendar year.

18) Law of the Slovak National Council No. 517/1990, Collection of Laws on Regional and Administrative Division of The Slovak Republic.

- 19) Regulation of the Ministry of Labor and Social Affairs of the Slovak Republic No. 105/1992, Collection of Laws on Social Dependence.
- 20) § 39 of Regulation of the Ministry of Health and Social Affairs of the Slovak Socialist Republic No. 151/1988, Collection of Laws which executes law on Social Security and law of the Slovak national Council on Jurisdiction of Agencies of the Slovak Socialist Republic in the Area of Social Security in the wording of subsequent regulations.

§ 16
Tax Return

(1) The taxpayer must file a tax return for the real estate tax (further referred to as the "return") with the appropriate Tax Agency by 15 March 1993 for the 1993 taxable year. In subsequent years, taxpayer must file the return by March the 15th only if there is a new status of tax obligation or circumstances for calculating tax have changed. If a tax obligation arises during a calendar year, the taxpayer must file a return within 30 days from the beginning of the tax obligation.

(2) If a change of circumstances relevant for tax imposition occurs during a calendar year, the taxpayer must file a return within 30 days from the beginning of such circumstances. The taxpayer must, however, always file a return if requested by Tax Administrator.

(3) If the return was not filed in time, the Tax Administrator may impose a fine of up to 10% of the tax amount.

(4) If land or a building is co-owned or used jointly by several taxpayers, a person selected by co-owners for this specific purpose is responsible for filing a return; otherwise the Tax Administrator may require any of the persons to file a return.

(5) The taxpayer must on the tax return indicate all circumstances relevant for tax calculation and personally calculate the tax.

(6) Taxpayers claim land tax exemption for land in accordance with § 4, Section (1), Subsection d) through f), ch) through m) and building tax exemption for buildings in accordance with § 9, Section (1), Subsection d) through k) on the tax return; tax on the said land and buildings is not calculated.

§ 17
Rounding-off

(1) The tax base as set forth by § 5, Section (1) and (2) is rounded down to the nearest SK 100.

(2) The tax that may be increased is rounded up to the nearest SK 1.

§ 18
Tax Imposition

(1) Land and building tax is levied for a tax period according to the status as of January 1. Changes that occur during the calendar year are not taken into consideration.

(2) If the tax obligation arises during the calendar year, tax is levied for the year in which the tax obligation began according to the status on the day the tax

obligation arose. The tax amount is determined by taking 1/12 of the annual tax amount and multiplying it by the number of months remaining to the end of the year in which the tax obligation began.

(3) If the tax obligation ends during the calendar year the amount of write-off is determined by taking 1/12 of the annual tax amount and multiplying it by the number of months remaining to the end of the year in which the tax obligation ended.

(4) Changes of owners resulting from the real estate property right transfer during the year are not relevant for levying the tax.

(5) Circumstances relevant for levying the tax are evaluated separately for each tax period.

(6) In cases in § 2, Section (9) and § 7, Section (2), the tax is levied on the taxpayer that filed a return. If the return was not filed, the tax is levied on the taxpayer who was for this purposes selected by co-owners; otherwise it is levied on any of them.

(7) The Tax Administrator levies the tax in accordance with a separate regulation.²¹⁾

(8) If taxpayers have permanent residence in the administrative tax district of the appropriate Tax Administrator or if the population of the municipality does not exceed 5,000, the notification of taxpayers about tax imposition may be done by a general regulation list.

(9) The general regulation list will be available for public review for a period of 30 days. The last day of this period is considered as the date of notification delivery. The Tax Administrator shall announce the date, place and time of initial display of the regulation list by a public decree or other typical means used in the locality.

(10) If there is a change in the tax amount based on supplemental tax filing by a taxpayer or after a review by the Tax Administrator, the Tax Administrator announces the new tax by a supplemental payment schedule.

(11) If the tax was paid for a tax period or a part thereof by the original taxpayer and when the tax obligation was transferred to a new taxpayer, the tax already paid is not returned but and is credited to the new taxpayer.

(12) If, as of the date of the real estate ownership transfer, the original taxpayer did not fulfill his/her tax obligation, this obligation is transferred to a new taxpayer.

(13) The tax is not imposed if the tax amount in a tax period is less than SK 70.

§ 19

Payment of The tax

- (1) Real estate tax is payable,
- a) for taxpayers engaged in agricultural production in three installments; 20% of the tax by June 30, 30% of the tax by September the 30 and 50% of the tax by November 30 of the current year for which the tax is imposed.
 - b) in other cases, in four equal installments payable at the latest by March 31, June 30, September 30 and November 30 of the current year for which the tax is imposed.
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- 21) Law of the Slovak National Council No. 511/1992, Collection of Law on Tax and Fees Administration and on Changes in the Organization of Financial Agencies in the wording of law of the National Council of the Slovak Republic No. 165/1993, Collection of Laws and law of the National Council of the Slovak Republic No. 253/1993, Collection of Laws.

(2) If the annual tax does exceed SK 500 for a physical person and SK 5,000 for a legal person, it is payable in one installment by March 31.

(3) The tax may also be paid in one installment if the tax amount is higher than set forth in previous Section.

§ 19a
Penalties

(1) A delinquent taxpayer must pay a penalty of .3% of the unpaid tax for every day the tax is late. The penalty is calculated for every late day starting one day after the tax is due.

(2) If the penalty is based on the difference between the tax amount in the tax return and the tax amount in the supplemental tax return filed by the taxpayer, the penalty is one half of the rate set forth in Section (1). If it was the Tax Administrator that determined the difference, the penalty is twice the rate set forth in Section (1). If the tax was imposed based on supplemental filing, payments done before the date of supplemental filing are not taken into consideration.

(3) The Tax Administrator levies the tax by the tax payment schedule. Penalties are payable within 15 days from the delivery of the payment schedule. This decision may be appealed within 15 days from its delivery. The appeal does not postpone the obligation.

(4) If the tax or part thereof was written-off based on the appeal or other decree, authorities shall also write-off a proportional part of the penalty that was imposed, unless the official decree states otherwise.

(5) The penalty is not imposed if it does not exceed SK 100 for one tax period.

§ 20
Proceedings

Unless otherwise required in this act, proceedings in the matter of real estate tax are governed by separate regulation. 21)

PART FOUR
AUTHORIZATION PROVISIONS

§ 21

(1) The government of the Slovak Republic may, by decree, take measures to nullify inconsistencies or alleviate hardships, that could come about on certain regions, certain taxpayers and groups of certain real estate by the execution of this act.

(2) The Tax Administrator may in individual cases take measures to alleviate hardships that could come about by the execution of this act.

(3) If the question arises whether a structure is considered a building for the purpose of this act, the Tax Administrator has the authority to make a decision after consultation with the appropriate government agency ²²⁾ or the decision can be made by the Ministry of Finance of the Slovak Republic after consultation with the Ministry of the Environment of the Slovak Republic at the request of the Tax Administrator.

(4) The Ministry of Finance of the Slovak Republic may amend Parts One to Four of this act by executive regulation .

PART FIVE TEMPORARY AND CLOSING PROVISIONS

§ 22

(1) Land tax exemptions as set forth by § 4 of Law No. 172/1988, Collection of Laws on Agricultural Tax and decree of the Government of the Slovak Republic No. 48/1992, Collection of Laws on Income Tax Exemption of Certain Income and Tax Relieves for Starting Individual Farmers remain in effect within the period of the tax exemption unless this act set forth different periods. The same applies to land tax exemptions as set forth in § 4, Section (1), Subsection j) that were in effect until January 31, 1993.

(2) The tax exemption from housing tax as set forth by Regulation of the Ministry of Finance No. 14/1968, Collection of Laws on Housing Tax Exemptions in the wording of Regulation of the Ministry of Finance of the Slovak Socialist republic no. 143/1976, Collection of Laws and Regulation of the Ministry of Finance of the Slovak republic No. 110/1991, Collection of Laws remains in effect until the expiration of the tax exempt period.

(3) Buildings, where the building tax obligation came into effect in 1992 based on rent and price of utilization of the building as set forth by Law No. 143/1961, Collection of Laws on Housing tax, the Tax Administrator shall levy the tax for 1992 after end of the year, based on the rent and price of utilization of the building for the period starting from the date the tax obligation came into effect until the end of 1992, after subtracting deductions applicable to said period.

(4) The tax exemptions for which a taxpayer is eligible by Decree of the Government of the Slovak Republic No. 65/1991, Collection of Laws on Housing Tax Exemptions are implemented deductions from the calculated amount of real estate tax.

§ 22a

(1) The land and building tax as calculated in the tax returns or as determined by the Tax Administrator shall be increased by 25 for the year 1993.

(2) The tax as set forth in Section (1) shall be payable by a taxpayer based on a tax payment schedule or supplemental payment schedule which is issued by the Tax Administrator.

§ 23

(1) The tax imposed in accordance with this act shall be first levied for the year 1993.

22) § 117 Law No. 50/1976, Collection of Laws on Land Use Planning and Construction Regulation (Building Act) in the wording of Law No. 103/1990, Collection of Laws. and Law No. 262/1992, Collection of laws.

§ 24

Cancellation Provisions

For the area of the Slovak Republic the following Laws are repealed:

- a) Part One and provisions § 23, 25, 26, 27, 28, 32, 33 and 41 of Law No. 172/1998, Collection of Laws on Agricultural Tax to the extent they stipulate land taxes,
- b) Law No. 143/1961, Collection of Laws on Housing tax in the wording of Law of the Slovak National Council No. 134/1974, Collection of Laws,
- c) § 6 of Law of the Slovak National Council No. 544/1990, Collection of Laws on Local Fees in the wording of Law of the Slovak national Council No. 72/1992 Collection of Laws,
- d) Decree of the Government of the Slovak Socialist Republic No. 83/1978, Collection of Laws on Exempting Residential Housing and Apartments in Private Ownership from Housing Tax,
- e) Regulation of the Ministry of Finance No. 144/1961, Collection of Laws that executes Law on Housing Tax,
- f) Regulation of the Ministry of Finance No. 14/1968, Collection of Laws on Housing Tax Exemptions in the wording of Regulation of the Ministry of Finance of the Slovak Socialist Republic No. 143/1976, Collection of Laws and Regulations of the Ministry of Finance of the Slovak Republic No. 110/1991, Collection of Laws,
- g) Regulation of the Ministry of Finance of the Slovak Socialist Republic No. 219/1988, Collection of Laws on Payment of Rent to Special Rent Account in the wording of Regulation of the Ministry of Finance of the Slovak Republic No. 110/1991, Collection of Laws,
- h) Decree of the Government of the Slovak Republic No. 48/1992, Collection of Laws on Income Tax Exemption of Certain Income and Tax Relieves for Starting Individual Farmers,
- ch) Decree of the Government of the Slovak Republic No. 65/1991, Collection of Laws on Housing Tax Exemptions.

§ 25

Validity

This act comes into effect on January the 1st, 1993.

Law of the National Council of the Slovak Republic No. 87/1993, Collection of Laws is in effect form the day of its announcement (April the 29th, 1993).

Law of the National Council of the Slovak Republic No. 159/1993, Collection of Laws is in effect form August the 1st, 1993.

Law of the National Council of the Slovak Republic No. 317/1993, Collection of Laws is in effect form January the 1st, 1994.

Signed by Ivan Gašparovič