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REGULATION
of the Ministry of Finance of the Slovak Republic

from March 18, 1994.

that changes and amends Regulation of the Ministry of Finance of the Slovak Republic No. 58/1993, Collection of Laws, which executes Law of the Slovak national Council No. 317/1992, Collection of Laws on Real Estate Tax.

The Ministry of Finance in accordance with § 21, Section (4) of Act of the Slovak National Council No. 317/1992, Collection of Laws on Real Estate Tax (further referred to as "Act") set forth the following:

Article I

Regulation of the Ministry of Finance of the Slovak Republic No. 58/1993, Collection of Laws, that executes Law of the Slovak national Council No. 317/1992, Collection of Laws on Real Estate Tax is hereby changed and amended as follows:

1. Wording of § 1, Section (2) is as follows:

"(2) The person that actually utilizes land is the land taxpayer in accordance with § 2, Section (3) of the Act disregarding his/her recording in the Land Registry. Documentation proving the circumstances necessary for the calculation of land tax, especially land acreage, location and type of land, may be substituted by the Tax Administrator with a memorandum or an official local verification record, if they are not available in the Land registry book, real estate documentation or other documentation issued by local government agencies."

2. § 1 is amended by Section (3):

"(3) Guarantees of land tax by the renter apply, for example, during short-term rents lasting less than five years, when the taxpayer is the land owner as set forth in § 2 of the Act."

3. In § 2, Section (1) are the words "assigned by the Land Use Planning Agency" replaced by "by the decision of the Land Use Planning Agency."

4. Wording of § 2, Section (2) is as follows:

"(2) Lumbering in protected woods means planned recultivation lumbering. Subject of the tax in accordance with § 3, Section (1), Subsection d) of the Act is the land of the entire forest unit determined in accordance with separate regulation³⁾."

The footnote referring to the ³⁾ subscript is as follows:

"3) § 2, Section (1), Subsection c) and Section (4) of Law of the Slovak National Council, Collection of Laws on Farming in Forests and State Administration of

Forest Farming in the wording of subsequent regulations (full text No. 15/1994, Collection of Laws.)"

5. § 2 is amended by Section (4):

"(4) Provision § 3, Section (3), Subsection a) of the Act is not applicable to parts of built areas and courtyards with buildings which do not conform to the requirements for a building as set forth in § 8, Section (1) of the Act; for these types § 3, Section (1), Subsection f) of the Act shall be used."

6. In § 3, Section (1) the word "precipices, wash-outs, sloping balks" are replaced with "marshes, peateries."

7. Wording of § 3, Section (3) is as follows:

"(3) If a state enterprise or a general enterprise is liquidated, the land tax exempt condition for land they administer as set forth in § 4, Section (2) of the Act is fulfilled by the date of the recording in the business registry about the state or general enterprise entering liquidation. The tax exemption is not applicable to land or part thereof which is rented or used for business and other income producing activity after a state or general enterprise has entered liquidation."

8. Wording of § 3, Section (4) is as follows:

"(4) Condition for the tax exemption as set forth by § 4, Section (1), Subsection a) through f), h) through k) and Section (2) of the Act is for the relevant tax period not fulfilled if in that period land or part thereof is used for business or other income producing activity or renting for even only a part of the year."

9. § 3 is amended by Section (5)

"(5) Land functionally tied with buildings used for public transportation [§ 4, Section (1), Subsection j) of the Act] means land that is used for road, water, and air transportation and designated railroads (funicular railways); land for the purpose of this Act is also land or part thereof functionally tied with buildings used for public rail transportation within the areas - set out by boundaries - that are administered by a railroad agency, on which continuous rail network is built or on which facilities which serve to operate, implement, maintain and protect the railways are located."

10. Wording of § 3, Section (2) is as follows:

"(2) Provision of Section (1) is not applicable when

all land of the taxpayer in accordance with § 3, Section (1), Subsection a) and b) of the Act which is located within the administrative area of the Tax Administrators, is assigned into quality rated, soil-ecology units, the tax amount is calculated and the taxpayer proves these facts by a record, confirmed by an appropriate government agency.⁷⁾"

11. Wording of § 4, Section (3) is as follows:

"(3) The tax base for land of the same type and price per square meter of land in accordance with § 3, Section (1), Subsection a), b) d) and e) comprised of separate parcels is calculated by adding the acreage of the individual parcels of the same type and multiplying the sum by the price of 1 square meter of the appropriate land type."

12. To the end of § 6, Section (1) the following is added:

"If a state enterprise or a general enterprise is liquidated, the building tax exempt condition for buildings they administer as set forth in § 9, Section (2) of the Act is fulfilled by the date of the recording in the business registry about the state or general enterprise entering liquidation. The tax exemption is not applicable to buildings or part thereof which are rented or used for business and other income producing activity after a state or general enterprise has entered liquidation."

13. Wording of § 6, Section (5) is as follows:

"(5) Condition for the tax exemption as set forth by § 9, Section (1), Subsection a) through ch), and j) and Section (2) of the Act is for the relevant tax period not fulfilled if in that period buildings or part thereof used for business or other are income-producing activity or renting for even only a part of the year; this applies to the entire building in accordance with § 9, Section (1), Subsection g) of the Act also when only a part of the building is used for business or other income producing activity or for renting."

14. § 6 is amended by Section (6):

"(6) Housing and housing property means apartment houses and individual residential houses as defined by separate regulations.^{7a)}."

The footnote for subscript 7a) is as follows:

"7a) § 1a, Subsection a) and b) of Regulation of the Ministry of Finance of the Slovak Republic No. 465/1991, Collection of Laws 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 Regulation of the Ministry of Finance of the Slovak Republic No. 608/1992, Collection of Laws and Regulation of the Ministry of Finance of the Slovak Republic No. 265/1993, Collection of laws."

15. Wording of § 8 is as follows:

"(1) Auxiliary facilities to the main building are separate, single structures erected outside the housing building, located on land that is owned, rented or utilized by the owner of the housing building. The area of an individual garage or a

building used for business and income producing activity is excluded from the overall area of auxiliary facilities. An auxiliary facility of a housing building is also that part of the building, the area of which exceeds the built area of the residential part of the building.

(2) An individual garage or a building used for business or income producing activity is a building, which is not part or an addition to the residential building and the prevailing area of such a building is used for stated purposes.

(3) A floor of a building is an interior space delineated by its floor and ceiling structure.

(4) An above-ground floor is every floor with its floor construction tax. 0.80 meter below the highest point within a 5 meter wide perimeter strip of adjoining grade.

(5) If more buildings with a different number of above-ground floors form auxiliary facilities to a housing building as set forth by § 11, Section (1), Subsection a) of the Act, the tax rate increases in accordance with § 11, Section (2) of the Act is calculated separately for each building.

(6) To determine the appropriate tax rate, the principal classification number of buildings and industrial building work shall be used.¹⁰⁾

(7) The tax rate in accordance with § 6, Section (4) and § 11, Section (3) of the Act is calculated to the 1/100th without rounding off.

(8) A spa place in accordance with § 11, Section (3) of the Act defines the status of a spa place¹¹⁾ approved by the Government of the Slovak Republic.

(9) The floor area of residential and nonresidential space that is in the residential building used for business and income activity - with the exception of the agricultural production - comprises the floor area of an apartment, nonresidential areas, common areas, equipment and auxiliary areas¹²⁾; the increase in tax [§ 11, Section (5) of the Act] is applicable also when such activity takes place in underground parts or floors of the building."

The footnote for the ¹²⁾ subscript is as follows:
"12) § 1a, Subsection f), ch), i), j), k) of Regulation of the Ministry of Finance of the Slovak Republic No. 465/1991, Collection of Laws."

16. The wording of § 8a, which is added after § 8, is as follows:

"§ 8a

(regarding § 12 of the Act)

(1) The Tax Administrator shall inform the taxpayer in writing about granting a tax exemption or rejecting a request for the tax exemption.

(2) Individual farmer means a physical person that performs agricultural work as a businessperson in accordance with separate regulation⁵⁾."

17. The wording of § 10 is as follows:

"Land tax is not levied if the sum of land and building tax does not exceed SK 70 in a given tax period. Not included in this amount is real estate tax which a taxpayer would be obliged to pay

if land, a building or parts thereof were not exempt from a land or building tax. The amount of the tax exemption as set forth by § 12 of the Act and forgiven the tax as set forth by § 21, Section (2) of the Act is included in the amount."

18. When in this regulation the term "housing building" is used it has the same meaning as the term "apartment building."

Article II.

This Regulation comes into effect on the day it is announced.

Signed by Rudolf Filkus