

Act No. 442/2012 Coll.

(on international assistance and cooperation in tax administration)

Author: National Council of the Slovak Republic

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REPEALS PARTS OF REGULATION:

[76/2007 Coll.](#)

Article I

FIELD: financial law

NOTE:

exemption from effectiveness:

§7 and §20(3) effective from 1.1.2015

442/2012 Coll.

Act

of 5 December 2012

on international assistance and cooperation in tax administration

The National Council of the Slovak Republic has passed the following Act:

General provisions

§1

Subject matter of the act

The Act lays down the procedure and conditions under which a competent authority of the Slovak Republic shall provide, request and/or receive international assistance and cooperation for tax administration purposes in order to ensure the correct assessment and payment of taxes¹

§2

¹ Act No. 563/2009 Coll. on tax administration (the "Tax Code") and on amendments to certain acts as amended.

Definitions and competent authorities

For the purposes of this Act

- a) international assistance and cooperation in tax administration means the mutual exchange of information and related mutual cooperation or other form of mutual assistance to ensure the correct identification, assessment and payment of taxes between the competent authority of the Slovak Republic and
 - 1. a competent authority of the Member State of the European Union (hereinafter referred to as the “Member State”) designated as such by the relevant Member State and notified to the European Commission;
 - 2. a competent authority of a State Party under an international convention ratified and promulgated in a manner as prescribed by law² (hereinafter referred to as “international convention”);
- b) information means any data, including any personal data,³ that may be identified in the course of tax administration on the basis of which the correct identification, assessment and payment of taxes is ensured;
- c) competent authority of the Slovak Republic means the Ministry of Finance of the Slovak Republic (hereinafter referred to as “Ministry”) or any other state administration authority responsible for taxes, fees and customs designated by the Ministry⁴;
- d) competent authority of the Member State means the authority entitled under the law of the European Union to provide, request and/or receive international assistance and cooperation in tax administration;
- e) competent authority of a State Party means the authority entitled under an international convention to provide, request and/or receive international assistance and cooperation in tax administration;
- f) enquiry means tax controls, on-the-spot checks and other activities performed by state administration authorities responsible for taxes, fees and customs⁴ pursuant to a separate regulation;¹
- g) exchange of information on request means the exchange of information between competent authorities referred to in c) and d) above based on a request for information;
- h) regular exchange of information means the exchange of a predefined type of information between competent authorities referred to in c) and d) above, without prior request, within pre-established time-limits;
- i) available information means the information which is available to the state administration authorities responsible for taxes, fees and customs⁴ and which they have obtained in accordance with a separate regulation;¹
- j) exchange of information without request is the exchange of information between competent authorities referred to in c) and d) above without prior request.

§3

Scope of the act

² For instance, the Convention between the United States of America and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital (Notification No 74/1994 Coll.)

³ Act No. 428/2002 Coll. on personal data protection as amended.

⁴ §2 of Act No. 333/2011 Coll. on state administration authorities in the field of taxation, fees and customs

- (1) Unless otherwise stipulated in paragraph 2, international assistance and cooperation in tax administration shall apply to
- a) taxes of any kind levied by, or on behalf of, a Member State or the Member State's territorial or administrative subdivisions, including the local authorities;
 - b) taxes applied within the European Union to the temporary importation of certain means of transport.
- (2) International assistance and cooperation in tax administration shall not apply to
- a) value added tax;
 - b) excise duties;
 - c) customs;
 - d) social insurance and social security premiums;⁵
 - e) fees levied by public authorities and dues of a contractual nature.

§4

- (1) The Ministry may designate another state administration authority responsible for taxes, fees and customs⁴ to provide, request and/or receive international assistance and cooperation in tax administration and communicate with the European Commission and competent authorities of Member States.
- (2) The competent authority of the Slovak Republic shall provide, request and/or receive international assistance and cooperation in tax administration in accordance with a separate regulation¹, unless otherwise stipulated in §§6 through 22.
- (3) For the purposes of this Act, a tax administrator⁶ shall provide the competent authority of the Slovak Republic with information concerning taxes pursuant to §3 on the basis of, and in the scope as required in the request by the competent authority of the Slovak Republic; the tax administrator⁶ shall provide the competent authority of the Slovak Republic with information concerning taxes pursuant to §3 at any moment even without the request; a municipality acting in the capacity of a tax administrator⁶ shall provide such information on request.
- (4) Where the Ministry or another state administration authority responsible for taxes, fees and customs⁴ receives a request for international assistance and cooperation in tax administration to which it is not competent to respond under this Act, it shall forward such request to the competent authority of the Slovak Republic and inform the requesting competent authority of the Member State thereof. The period for responding to such request as laid down in §6 shall start the day after the request is forwarded to the competent authority of the Slovak Republic.

§5

Scope of the information provided

The competent authority of the Slovak Republic shall provide the competent authority of the Member State or the competent authority of a State Party with the information in the scope as it can be identified, gathered, used or disclosed in accordance with a separate regulation.¹

⁵ Act No. 461/2003 on social insurance as amended

Act No. 328/2002 Coll. on social security for policemen and soldiers and on amendments to certain acts as amended

⁶ §4 of Act No. 563/2009 Coll. as amended by Act No. 331/2011 Coll.

International assistance and cooperation in tax administration with respect to Member States

§6

Exchange of information on request

- (1) The information concerning taxes pursuant to §3 shall be provided by the competent authority of the Slovak Republic
 - a) based on a request for information made by the competent authority of the Member State;
 - b) requested from the competent authority of the Member State based on a request for information.
- (2) Where necessary, the competent authority of the Slovak Republic shall carry out an enquiry for the purposes of the provision of information pursuant to paragraph 1.
- (3) The request for information may contain a request for a specific enquiry; where the competent authority of the Slovak Republic considers that no such enquiry is necessary, it shall immediately inform the competent authority of the Member State to that effect, including the reasons.
- (4) At the request of the competent authority of the Member State, the competent authority of the Slovak Republic shall communicate original documents relating to the requested information provided that it is compliance with a separate regulation.¹ Based on a request, the competent authority of the Slovak Republic may request the competent authority of the Member State to communicate original documents relating to the requested information.
- (5) The competent authority of the Slovak Republic shall communicate the requested information to the competent authority of the Member State no later than six months from receipt of the request for information. The competent authority of the Slovak Republic shall communicate the available information to the competent authority of the Member State no later than two months from receipt of the request for information.
- (6) The competent authority of the Slovak Republic and the competent authority of the Member State may agree upon a time limit other than those provided for in paragraph 5.
- (7) Where necessary, the competent authority of the Slovak Republic shall invite the competent authority of the Member State to supplement the request for information within one month of receipt of that request; in that case, the time limits provided for in paragraph 5 and 6 shall commence on the day following the day of receipt of a complete request for information.
- (8) The competent authority of the Slovak Republic shall confirm receipt of the request for information no later than seven days from receipt of that request.
- (9) Where the information cannot be communicated within the time limits provided for in paragraph 5 and 6, the competent authority of the Slovak Republic shall inform the competent authority of the Member State to that effect, including the reasons thereof, no later than three months from receipt of the request for information; at the same time, it shall communicate the expected date for the provision of additional information.
- (10) Where the competent authority of the Slovak Republic is unable to communicate the requested information to the competent authority of the Member State largely on the grounds provided for in §15, it shall inform the competent authority of the Member State to that effect no later than within one month of receipt of the request.

§7

Regular exchange of information

- (1) The competent authority of the Slovak Republic shall each year, and no later than six months from the end of a taxable period pursuant to a separate regulation⁷, communicate to the competent authority of the Member State all available information concerning a natural person, legal person or other entity owning assets or managing assets which, including income derived therefrom, are subject to any of the taxes covered by this Act (hereinafter referred to as “person”), and having permanent residence or registered office in that Member State, disaggregated by the type of information concerning
 - a) income from employment;⁸
 - b) director's fees;⁹
 - c) income from insurance benefits;¹⁰
 - d) pensions;¹¹
 - e) ownership of and income from immovable property.
- (2) The competent authority of the Slovak Republic shall inform the European Commission of the types of information listed in paragraph 1 which it will communicate to other Member States, and of any other subsequent changes thereto. The competent authority of the Slovak Republic will not provide the information listed in paragraph 1 to that competent authority of the Member State which has not communicated to the European Commission which types of information it intends to regularly communicate to other Member States.
- (3) The competent authority of the Slovak Republic may indicate to the competent authority of the Member State that it does not wish to receive some of the types of information listed in paragraph 1, or that it does not wish to receive such information if the types of information listed in paragraph 1 do not reach a certain minimum threshold; it shall also inform the European Commission thereof.
- (4) The competent authority of the Slovak Republic shall provide the European Commission on an annual basis with a report containing the volume of information communicated pursuant to paragraph 1 and, where possible, with information on the costs and benefits of the information communicated in such a manner, as well as of any potential changes relating to the financial administration and persons referred to in paragraph 1.
- (5) By agreement between the competent authority of the Slovak Republic and the competent authority of the Member State or competent authorities of Member States, the exchange of information pursuant to paragraph 1 may also be extended to include other types of information. The competent authority of the Slovak Republic shall inform the European Commission of that agreement without undue delay.

§8

Provision of information on interest income

⁷ §22(l) of Act No. 595/2003 Coll. on income tax

⁸ §5 of Act No. 595/2003 Coll. as amended.

⁹ §187(1)(e) of the Commercial Code.

¹⁰ §7(1)(e) of Act No. 595/2003 Coll.

¹¹ For instance, Act No. 461/2003 Coll. as amended.

The competent authority of the Slovak Republic shall provide the competent authority of the Member State, by 30 June each year, of any interest income paid, remitted or credited pursuant to a separate regulation.¹²

§9

Exchange of information without request

- (1) The competent authority of the Slovak Republic shall, without request, communicate to the competent authority of the Member State available information, if
 - a) there are grounds for supposing that there was or could be a loss of tax in that Member State;
 - b) a person was exempt from tax or obtained a tax relief in the Slovak Republic and there are grounds for supposing that this exemption or relief gives or could give rise to a tax assessment in that Member State;
 - c) financial operations and business dealings between a person taxable in Slovak Republic and a person taxable in that Member State are conducted through one or more countries in such a way that results or could result to a decrease in tax in the Slovak Republic or in that Member State or in both;
 - d) there are grounds for supposing that a decrease in tax results from fictitious transfers of profits within enterprises;
 - e) the information provided may enable information to be obtained which is relevant in assessing tax in that Member State.
- (2) The competent authority of the Slovak Republic may also communicate available information to the competent authority of the Member State without request on other grounds than those listed in paragraph 1, if the information may be useful for that Member State.
- (3) The competent authority of the Slovak Republic shall communicate the information referred to in paragraph 1 and 2 to the competent authority of the Member State no later than one month after it obtained that information pursuant to §5.
- (4) Where the competent authority of the Slovak Republic receives information referred to in paragraph 1 and 2 from the competent authority of the Member State, it shall confirm the receipt of such information no later than seven working days from the receipt.

§10

- (1) Where the competent authority of the Slovak Republic provides information to the competent authority of the Member State pursuant to §6 or §9, the competent authority of the Slovak Republic may, at the same time, request a notification on the use of that information.
- (2) Where the competent authority of the Slovak Republic was requested to provide a notification on the use of the information provided by the competent authority of the Member State, it shall send the notification to the competent authority of the Member State no later than three months from the day on which the outcome of the use of the information became known.
- (3) The competent authority of the Slovak Republic shall send, on an annual basis, a notification on the outcome of the use of the information provided pursuant to §7 to the competent authority of the Member State, by mutual agreement.

¹² §49a of Act No. 595/2003 Coll. as amended.

§11

Direct international assistance and cooperation in tax administration

- (1) The competent authority of the Slovak Republic may agree with the competent authority of the Member State that an official for the competent authority of the Slovak Republic may be present during an enquiry carried out by the competent authority of the Member State, may interview individuals during a hearing conducted by the competent authority of the Member State and examine records of the competent authority of the Member State; for this purpose, the competent authority of the Slovak Republic shall issue a written authority to that official containing his/her first and last name, date of birth and official capacity.
- (2) Based on a request by the competent authority of the Member State, the competent authority of the Slovak Republic shall agree on the conditions to the extent pursuant to paragraph 1 under which the official authorised by the competent authority of the Member State may cooperate with a tax administrator⁶ or with the competent authority of the Slovak Republic.
- (3) The official authorised by the competent authority of the Member State whose presence was permitted pursuant to paragraph 2 shall have the status of an official of the tax administrator.⁶ The tax administrator⁶ may, in accordance with a separate regulation¹, present to the official authorised by the competent authority of the Member State with copies of documents that are at its disposal and that contain information concerning taxes pursuant §3.

§12

Simultaneous tax control

- (1) The competent authority of the Slovak Republic may agree with the competent authority of the Member State or with competent authorities of Member States to conduct simultaneous tax controls of one or more persons. The competent authority of the Slovak Republic, the competent authority of the Member State or competent authorities of Member States shall conduct the tax controls simultaneously, in their own territory.
- (2) A proposal to conduct simultaneous tax controls shall be submitted by the competent authority of the Slovak Republic to the competent authority of the Member State. The proposal shall indicate the person, namely by its name or business name, or first and last name, registered office or permanent residence, tax identification number or any other identification number or date of birth, the reasons for the proposal, related information and the time limit within which the simultaneous tax controls should be carried out.
- (3) Where the competent authority of the Slovak Republic receives a proposal to conduct simultaneous tax controls from the competent authority of the Member State, it shall immediately notify it of its confirmation or refusal to participate in simultaneous tax controls, along with the reasons for such refusal. Where the competent authority of the Slovak Republic confirms its participation in simultaneous tax controls, it shall designate a representative responsible for supervising and coordinating the simultaneous tax control operation.
- (4) The competent authority of the Slovak Republic may provide to the competent authorities of Member States involved in the simultaneous tax controls pursuant to paragraph 1 information obtained in the course of simultaneous tax control, or may request and receive such information from the competent authorities concerned.

§13

Notification of written documents

- (1) At the request of the competent authority of the Member State, the competent authority of the Slovak Republic shall deliver, in accordance with a separate regulation¹³, to the person a decision or other written documents relating to the application of legislation of the Member State governing the taxes pursuant to §3 and issued by the competent authority of the Member State, when the competent authority of the Member State alone is unable to deliver them in accordance with its national regulations, or where such delivery would give rise to disproportionate difficulties. The request of the competent authority of the Member State shall indicate the person, namely by its name or business name, or first and last name, registered office or permanent residence, or any other information necessary to identify that person, and the subject of the decision or other written document.
- (2) The competent authority of the Slovak Republic shall without undue delay notify the competent authority of the Member State of how its request was addressed, in particular by notifying it of the date on which the decision or other written document was delivered.
- (3) Where the competent authority of the Slovak Republic is unable to deliver the decision or other written document in accordance with a separate regulation¹³, or where such delivery would give rise to disproportionate difficulties, it may request the competent authority of the Member State to deliver that decision or written document; paragraph 1 shall apply to this request accordingly.

§14

Treatment of information

- (1) Information received from the competent authority of the Member State may be made available to
 - a) state administration authorities for taxes, fees and customs⁴ for the purposes of
 1. administration of taxes¹ pursuant to §3;
 2. assessment and enforcement of taxes other than those referred to in point 1 which are subject to a separate regulation;¹⁴
 - b) the Social Insurance Company and authorities pursuant to a separate regulation¹⁵ for the purposes of determining and recovering insurance premiums under separate regulations;⁵
 - c) law enforcement authorities¹⁶, the prosecution office, the Police Force¹⁷ and the court for the purposes of court proceedings or criminal proceedings for an abuse of tax legislation.
- (2) If the competent authority of the Slovak Republic ascertains that information received pursuant to this Act from the competent authority of the Member State may be useful to another Member State for the purposes referred to in paragraph 1, the competent authority of the Slovak Republic may share such information with the competent authority of the other Member State (hereinafter referred to as the “competent authority of the other Member State”) in accordance with the procedure laid down in this Act. The intention to share such information shall be communicated by the competent authority of the Slovak Republic to the competent authority of the Member State which provided the information; if the competent authority of the Member State opposes such sharing of information within ten working days of receipt of the communication concerning

¹³ §§30 through 32 and §35 of Act No. 563/2009 Coll. as amended by Act No. 331/2011 Coll.

¹⁴ §3 of Act No. 466/2009 Coll. on international assistance for the recovery of certain financial claims and on amendments to certain acts as amended by Act No. 531/2011 Coll.

¹⁵ §96(1) of Act No. 328/2002 Coll.

¹⁶ §10(1) of the Code of Criminal Procedure.

¹⁷ Act of the National Council of the Slovak Republic No. 171/1993 Coll. on Police Force as amended.

the intention to share the information, the competent authority of the Slovak Republic shall refrain from sharing such information.

- (3) Where the competent authority of the Member State informs the competent authority of the Slovak Republic about its intention to share with a competent authority of another Member State the information received from the competent authority of the Slovak Republic for the purposes referred to in paragraph 1, the competent authority of the Slovak Republic may oppose such sharing of information within 10 working days of receipt of the communication concerning this intention from the competent authority of the Member State.
- (4) The competent authority of the Slovak Republic may make the information received from the competent authority of the Member State available for purposes other than those referred to in paragraph 1 only with the prior consent of the competent authority of the Member State from which the information originates. The competent authority of the Slovak Republic may give a consent to the competent authority of the Member State, at its request, to make available the provided information for purposes other than those referred to in paragraph 1, if it will be made available for a purpose similar to that referred to in a separate regulation¹; otherwise, the competent authority of the Slovak Republic shall refuse the making of such information available.
- (5) The documents which the competent authority of the Slovak Republic received under this Act from the competent authority of the Member State may be invoked as evidence for the purposes of the administration of taxes¹.
- (6) Where information provided under this Act contains personal data, the protection of such data shall be subject to a separate regulation³.

§15

Refusal to provide information

- (1) The competent authority of the Slovak Republic shall refuse to provide information at the request of the competent authority of the Member State pursuant to §6, if
 - a) the competent authority of the Member State has not exhausted the available sources of information which it could have used for obtaining the information requested without running the risk of jeopardising the achievement of its objective;
 - b) the enquiry and the provision of the requested information is not contrary to this Act or separate regulations;¹⁸
 - c) mutuality is not ensured in requesting similar information from the competent authority of the Member State;
 - d) its provision would lead to the disclosure of a commercial secret¹⁹ the breach of the confidentiality obligation pursuant to separate regulations²⁰, or if its provision would be contrary to the interests of the Slovak Republic²¹ or public policy.

¹⁸ Act No. 540/2001 Coll. on State Statistics as amended.

Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (OJ L 87, 31. 3. 2009).

Act No. 563/2009 Coll. as amended.

¹⁹ §51 of the Commercial Code.

- (2) The provision of paragraph 1(c) shall not apply to the provision of information pursuant to §8.
- (3) Where the competent authority of the Slovak Republic refuses to provide the information, it shall communicate this fact to the competent authority of the Member State including the reasons for such refusal.

§16

International assistance and cooperation in tax administration in a greater scope

- (1) Where the competent authority of the Slovak Republic provides international assistance and cooperation in tax administration to a competent authority of a State Party in a greater scope than that laid down in this Act, it shall also provide assistance in such scope to the competent authority of the Member State which will request it.
- (2) Where the competent authority of the Member State provides international assistance and cooperation in tax administration to a competent authority of a State Party in a greater scope than that laid down in this Act, the competent authority of the Slovak Republic is authorised to request the competent authority of the Member State to provide this assistance in such scope.

§17

Method used for the exchange of information

- (1) The competent authority of the Slovak Republic shall transmit or receive requests and other written documents pursuant to §6 using a standard form adopted by the European Commission containing, in addition to other essentials, the following information:
- a) the name or business name, or the name and surname of the person, registered office or the person's permanent residence address, or other data as may be necessary to identify the person in connection with whom international assistance and cooperation in tax administration is provided, requested or received;
 - b) tax purpose for which the information is provided or sought.
- (2) The competent authority of the Slovak Republic may enclose with the standard form referred to in paragraph 1 written documents concerning the provided or requested information or their certified copies.
- (3) The competent authority of the Slovak Republic shall provide, request or receive the requests, information and notifications pursuant to §§7, 9, 10 and 13 using the standard form adopted by the European Commission:
- (4) Where the competent authority of the Slovak Republic is aware of a person that is believed to possess the requested information, it may inform the competent authority of the Member State about such person.
- (5) The competent authority of the Slovak Republic shall transmit or receive requests, information and notifications pursuant to this Act to/from the competent authority of the Member State preferably by electronic means using the CCN network of the European Union; the foregoing does not apply to information obtained under direct international assistance and cooperation in tax administration pursuant to §11.

²⁰ For instance, §23 of Act No. 586/2003 Coll. on the Legal Profession and on amendments to Act No. 455/1991 Coll. on Trade Licensing (Trade Licensing Act) as amended, as amended by Act No. 297/2008 Coll.

²¹ Act No. 215/2004 Coll. on the protection of classified information and on amendments to certain acts as amended.

§18
Use of language

- (1) Requests pursuant to this Act and related written documents may be submitted in the official language agreed between the competent authority of the Slovak Republic and the competent authority of the Member State.
- (2) Based on a reasoned request of the competent authority of the Member State, the competent authority of the Slovak Republic shall enclose with the documents referred to in point 1 their translation into the official language or one of the official languages of the Member State. The competent authority of the Slovak Republic may, by means of a reasoned request, ask the competent authority of the Member State to provide translation of the documents referred to in point 1 into the state language.

§19
Costs

- (1) Upon request by the competent authority of the Member State, the competent authority of the Slovak Republic shall pay the costs incurred by the competent authority of the Member State in connection with expert opinions and procedures related to the provision of international assistance and cooperation in tax administration to the competent authority of the Slovak Republic.
- (2) The competent authority of the Slovak Republic is authorised to request the competent authority of the Member State to pay the costs associated with expert opinions and procedures which the competent authority of the Slovak Republic incurred in connection with the provision of international assistance and cooperation in tax administration to the competent authority of the Member State.

§20
Ensuring international assistance and cooperation in tax administration

- (1) The competent authority of the Slovak Republic shall communicate to the European Commission which authorities of the Slovak Republic are authorised to provide, request or receive international assistance and cooperation in tax administration, as well as any changes thereof.
- (2) The competent authority of the Slovak Republic shall communicate to the European Commission information obtained under this Act for the purpose of evaluating the provision of international assistance and cooperation in tax administration in combating tax evasion and tax avoidance.
- (3) The competent authority of the Slovak Republic shall submit every year to the European Commission a notification evaluating the effectiveness and the results achieved in the regular exchange of information pursuant to §7.
- (4) The competent authority of the Slovak Republic is authorised to provide information communicated pursuant to paragraphs 2 and 3 also to the competent authority of the Member State.
- (5) The competent authority of the Slovak Republic is authorised to request information pursuant to paragraphs 2 a 3, which the competent authority of the Member State communicated to the European Commission, from that competent authority or from the European Commission; such

information shall be made available subject to separate regulations²². Documents or reports prepared by the European Commission, which contain the evaluation of international assistance and cooperation in tax administration between Member States, may be used by the competent authority of the Slovak Republic for analytical purposes; such information may be published or made available only with the prior consent of the European Commission.

§21

Exchange of information with State Parties

- (1) Where the competent authority of the Slovak Republic receives from a competent authority of a State Party information concerning taxes pursuant to §3 which may be useful to another Member State, the competent authority of the Slovak Republic is allowed, pursuant to an agreement with the competent authority of that State Party, to provide that information, with or without a request, to the competent authority of the other Member State.
- (2) The competent authority of the Slovak Republic may provide information obtained in connection with international assistance and cooperation in tax administration to a competent authority of a State Party, if
 - a) the competent authority of the Member State which provided such information has consented to the provision of such information to the competent authority of a State party;
 - b) the State Party to which the information is to be provided has given an undertaking to provide cooperation in enquiring and ascertaining the facts concerning irregular or illegal nature of transactions constituting an abuse of tax legislation.
- (3) The competent authority of the Slovak Republic is authorised to request the competent authority of the Member State to provide information concerning taxes pursuant to §3 which the competent authority of the Member State received from the competent authority of a State Party.

International assistance and cooperation in tax administration with respect to State Parties

§22

International assistance and cooperation in tax administration pursuant to an international agreement shall be provided, requested or received accordingly pursuant to this Act and a separate regulation¹ to the extent specified by the international agreement.

Common, transitional and final provisions

§23

The Ministry supervises the compliance with the procedure applicable to providing, requesting or receiving international assistance and cooperation in tax administration in accordance with this Act.

§24

- (1) Legal acts performed and decisions issued by the competent authority of the Slovak Republic prior to the effective date of this Act shall be deemed legal acts performed and decisions issued by the competent authority of the Slovak Republic in accordance with this Act.

²² Act No. 428/2002 Coll. as amended.
Act No. 563/2009 Coll. as amended.

- (2) The enquiry commenced but not completed prior to the effective date of this Act shall be completed in accordance with this Act.
- (3) Requests delivered prior to the effective date of this Act shall be deemed delivered in accordance with this Act.
- (4) Where the competent authority of the Member State requested, by 10 March 2011, the competent authority of the Slovak Republic to provide information regarding a certain taxable period until 31 December 2010 and the competent authority of the Slovak Republic was authorised to refuse to provide that information prior to the entry into force of this Act, it may also refuse to provide that information in accordance with this Act.

§25

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

§26

Article I of Act No. 76/2007 Coll. on international assistance and cooperation in tax administration and on amendments to certain acts, as amended by Act No. 531/2011 Coll., is hereby repealed.

§27

This Act shall become effective on 1 January 2013, with the exemption of §7 and §20(3) which shall become effective on 1 January 2015.

Ivan Gašparovič

Pavol Paška

Robert Fico

Annex

to Act No. 442/2012 Coll.

LIST OF TRANSPOSED LEGALLY BINDING ACTS OF THE EUROPEAN UNION

1. Council Directive 83/182/EEC of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another (OJ L 105, Chapter 9 Volume 1, 23. 04. 1983) as amended by the Act concerning the conditions of accession of Spain and Portugal (OJ L 302, 15. 11. 1985), the Act concerning the conditions of accession of Austria, Sweden and Finland (OJ C 241, 29. 8. 1994) [as adjusted by Council Decision 95/1/EC, Euratom, ECSC (OJ L 1, 1. 1. 1995] and the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded (OJ L 236, 23.9.2003) and Council Directive 2006/98/EC of 20 November 2006 (OJ L 363, 20. 12. 2006).
2. Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments (Official Journal, Chapter 9 Volume 1, OJ L 157, 26. 6. 2003) as amended by Council Directive 2004/66/EC of 26 April 2004 (OJ L 168, 1. 5. 2004), Council Decision 2004/587/EC of 19 July 2004 (OJ L 257, 4. 8. 2004) and Council Directive 2006/98/EC of 20 November 2006 (OJ L 363, 20. 12. 2006).
3. Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/ EEC (OJ L 64, 11. 3. 2011).