

- **MEASURE ON CHANGE OF SUBSISTENCE MINIMUM**  
page: 1
- **DECREE ON EXTENT AND METHOD OF PROVISION OF PAYMENT OPERATIONS IN EURO CURRENCY WITHIN BASIC BANKING PRODUCT**  
page: 1
- **DECREE ON SUBMISSION OF DATA BY CREDITORS PROVIDING CONSUMER LOANS**  
page: 1
- **AMENDMENT OF DECREE TO CIVIL CODE**  
page: 2
- **AMENDMENT TO REGULATION ON COMMERCIAL BULLETIN**  
page: 2
- **AMENDMENT OF MEASURE ON OWN FINANCIAL SOURCES OF BANKS AND SECURITIES TRADERS AND REQUIREMENTS ON THESE OWN FINANCIAL SOURCES**  
page: 2
- **METHODS OF VALUATION OF POSITIONS AND DETAILS OF VALUATION OF POSITIONS RECORDED IN BANK BOOK INCLUDING FREQUENCY OF VALUATION**  
page: 3
- **AMENDMENT TO MEASURE ON FEES FOR ACTS OF NATIONAL BANK OF SLOVAKIA**  
page: 3
- **MEASURE ON EXPERT EXAM AND EXPERT EXAM WITH CERTIFICATE**  
page: 3
- **TREATY ON PREVENTION OF DOUBLE TAXATION AND TAX AVOIDANCE WITH GREAT SOCIALIST PEOPLE'S LIBYAN ARAB JAMAHIRIYA**  
page: 4
- **AMENDMENT TO DECREE ON DETERMINATION OF GENERAL PROPERTY VALUE**  
page: 4
- **AMENDMENT TO ACT ON CITIZENSHIP**  
page: 4

### MEASURE ON CHANGE OF SUBSISTENCE MINIMUM

(Measure of the Ministry of Labour, Social Affairs and Family of the Slovak Republic No. 300/2010 Coll. on Change of the Amount of Subsistence Minimum)

This Measure was issued on the basis of the empowering provision of the Act on Subsistence Minimum, pursuant to which the subsistence minimum is a socially acknowledged minimal border under which the state of poverty comes into being.

The amount of subsistence minimum of the person or persons, whose incomes are considered jointly, is amended always as of 1 July of the given year.

Pursuant to this Measure the amount of the subsistence minimum for an adult was determined to EUR 185.38, for another jointly considered adult in the amount of EUR 129.31 and in the amount of EUR 84.61 for independent minor child and dependent child.

This Measure came into effect on 1 July 2010.

### DECREE ON EXTENT AND METHOD OF PROVISION OF PAYMENT OPERATIONS IN EURO CURRENCY WITHIN BASIC BANKING PRODUCT

(Decree of the Ministry of Finance of the Slovak Republic No. 290/2010 Coll. on Extent and Method of Provision of Payment Operations in the Currency Euro within the Basic Banking Product)

This Decree was issued on the basis of the empowering provision of the Act on Banks and amends provision of payment operations in the currency euro within the basic banking product.

Pursuant to this Decree, within the basic banking product an unlimited number of payment operations is provided in euro currency realised through internet banking or other payment application of internet banking within European Economic Area, as well as an unlimited number of payment operations

realised by debit card within the European Economic Area by the entity accepting credit cards.

This Decree also determines the number of cash operations and direct debit payment operations realized on a monthly basis by debit card through automatic teller machine of the respective bank or branch of foreign bank within the European Economic Area provided within the basic banking product.

It also determines the number of cash and direct debit payment operations on a monthly basis that are provided within the basic banking product within the European Economic Area realized on the place where the bank or the bank's branch are performing their activities.

This Decree came into force on 1 July 2010.

### DECREE ON SUBMISSION OF DATA BY CREDITORS PROVIDING CONSUMER LOANS

(Decree of the Ministry of Finance of the Slovak Republic No. 289/2010 Coll. on Submission of Data by Creditors Providing Consumer Loans)

This Decree stipulates the extent and structure of the obligatory reporting on provision of consumer loans by creditors providing these loans.

At the same time this Decree amends the periods for submission of the obligatory reporting and the form, in which the report shall be submitted. The form in which the report shall be submitted is specified in the annex to the Decree.

The Decree imposes to the creditor to submit the report for the first time within 15 days after the lapse of the calendar quarter in which the creditor was established or registered in the registry of creditors.

This Decree stipulates the obligation to publish the data in the report, i.e. the volume

Štúrova 4  
811 02 Bratislava, Slovak Republic  
tel.: (421-2) 54 41 44 41  
fax: (421-2) 54 43 45 98  
e-mail: office@cechova.sk  
www.cechova.sk

branch:  
Avenue d'Auderghem 36  
B-1040, Brussels, Belgium  
Tel.: +32 (0) 2 230 32 15  
fax: +32 (0) 2 230 33 47  
e-mail: brussels@cechova.sk  
www.cechova.sk

- INTERNATIONAL TREATY ON SUPPORT AND MUTUAL PROTECTION OF INVESTMENTS WITH HASHEMITE KINGDOM OF JORDAN  
page: 4
- OTHER SIGNIFICANT LEGAL REGULATIONS  
page: 5
- JUDICIAL DECISIONS  
page: 7
- EXCLUSION OF LIABILITY FOR DAMAGE IN CASE OF OCCUPATIONAL ACCIDENT BY EMPLOYER  
page: 7

of the provided credits cumulatively for all creditors and the average value of the annual percentage rate of costs for each type of provided consumer loans on the website of the Ministry of Finance after lapse of the respective calendar quarter, while it stipulates the term for their publishing.

This Decree repeals Decree of Ministry of Finance of the Slovak Republic No. 660/2007 Coll. on Provision of Data by Creditors Providing Consumer Credits.

This Decree came into effect on 1 July 2010.

#### AMENDMENT OF DECREE TO CIVIL CODE

(Regulation of the Government of the Slovak Republic No. 281/2010 Coll. Amending and Supplementing Regulation of the Government of the Slovak Republic No. 87/1995 Coll. implementing Certain Provisions of the Civil Code as amended by Regulation of the Government of the Slovak Republic No. 586/2008 Coll.)

Council Directive 93/13/EC on Unfair Terms in Consumer Contracts is being implemented by the amendment to this Decree.

By this Amendment is the Regulation supplemented by a new provision, determining the amount of the penalty for default of the consumer with repayment of the monetary means if subject of the consumer contract is the provision of monetary means.

The penalties for default of the consumer with repayment of the monetary means shall not in cumulative exceed the average value of the annual percentage rate of costs lastly published according to the Act on Consumer Credits before the default by more than 10 percentage points per year and shall not exceed triple of default interest according to this Regulation. It shall be considered as decisive the annual percentage rate of costs for a similar type of consumer credit.

Pursuant to this Regulation as penalties are considered default interests, conventional fines as well as any other performances based on the default of consumer with repayment of the monetary means.

The Amendment to the Regulation

decreased the amount of the default fees from 1 š to 0.5 š from the amount subject to repayment, however at least EUR 0.83 per month including each commenced month of default.

This Regulation came into force on 1 July 2010.

#### AMENDMENT TO REGULATION ON COMMERCIAL BULLETIN

(Regulation of the Government of the Slovak Republic No. 280/2010 Coll. Amending and Supplementing the Regulation of the Government of the Slovak Republic No. 42/2004 Coll. on Commercial Bulletin as amended)

This Amendment amends periods and the conditions of refund of fees paid for publishing of the data and specifies the method of submission and requirements on the receipt for payment of the fees.

The Amendment to the Regulation decreased the amount of operating fees to EUR 3 for refund of the paid fee.

It specifies also the period for refund of the paid fees in case the respective documents are not submitted with the receipt confirming payment of the fees. The period for refund is 60 days from delivery of the written request for refund of the paid fee decreased by the operating fees. The obligation to submit the copy of the receipt on payment of the fee was expressly incorporated into the Regulation. The Amendment incorporated also the obligation to refund the fee paid above the amount stipulated by this Regulation, whereas the fee below EUR 3 shall be not refunded.

This Regulation came into force on 1 July 2010.

#### AMENDMENT OF MEASURE ON OWN FINANCIAL SOURCES OF BANKS AND SECURITIES TRADERS AND REQUIREMENTS ON THESE OWN FINANCIAL SOURCES

(Announcement of the National Bank of Slovakia No. 279/2010 Coll. on Issue of the Measure Amending and Supplementing the Measure of the National Bank of Slovakia No. 4/2007 Coll. on Own Financial Sources of Banks and Requirements on Own Financial Sources of Banks and Own Financial Sources of Securities Traders and Requirements on Own Financial Sources of Securities Traders as amended)

This Measure was issued based on the empowering provision of the Act on Banks.

This Measure No. 12/2010 is Amending and Supplementing Measure of the National Bank of Slovakia No. 4/2007 on Own Financial Sources of Banks and Requirements on Own Financial Sources of Banks and Own Financial Sources of Securities Traders and Requirements on Own Financial Sources of Securities Traders.

The Measure was published in the part 21/2010 of the Bulletin of National Bank of Slovakia and is accessible in all branches of the National Bank of Slovakia.

This Measure will come into force on 1 January 2011.

#### **METHODS OF VALUATION OF POSITIONS AND DETAILS OF VALUATION OF POSITIONS RECORDED IN BANK BOOK INCLUDING FREQUENCY OF VALUATION**

(Announcement of the National Bank of Slovakia No. 278/2010 Coll. on Issue of the Measure determining the Methods of Valuation of Positions Recorded in the Bank Book and Details of Valuation Recorded in the Bank Book Including Frequency of this Valuation)

This Measure was issued based on the empowering provision of the Act on Banks.

By this Measure No. 11/2010 the methods of valuation of positions recorded in the bank book and details of valuation of positions recorded in the bank book including frequency of this valuation are determined.

The Measure is published in the part 21/2010 of the Bulletin of National Bank of Slovakia and is accessible in all branches of the National Bank of Slovakia.

This Measure will come into force on 1 January 2011.

#### **AMENDMENT TO MEASURE ON FEES FOR ACTS OF NATIONAL BANK OF SLOVAKIA**

(Announcement of the National Bank of Slovakia No. 277/2010 Coll. on Issue of the Measure, Amending and Supplementing of the Measure of the National Bank of Slovakia No. 8/2008 on Fees for Acts of the National Bank of Slovakia)

This Measure was issued based on the empowering provision of the Act on Supervision over the Financial Market.

This Measure No. 10/2010 is Amending and Supplementing Measure of the National Bank of Slovakia No. 8/2008 on Fees for Acts of the National Bank of Slovakia. The Measure determines in particular the fee for registration, changes of registration and deletion of registration in the registry kept by the National Bank of Slovakia according to Act No. 129/2010 Coll. on Consumer Credits and Other Credits and Loans for Consumers Amending and Supplementing of Certain Acts.

This Measure is published in the part 21/2010 of the Bulletin of the National Bank of Slovakia and is accessible in all branches of the National Bank of Slovakia.

This Measure came into force on the day of its publication in the Collection of Laws, i.e. on 18 June 2010.

#### **MEASURE ON EXPERT EXAM AND EXPERT EXAM WITH CERTIFICATE**

(Announcement of the National Bank of Slovakia No. 259/2010 Coll. on Issue of the Measure on Expert Exam and Expert Exam with Certificate for the Purposes of the Act on Financial Intermediation and Financial Counselling)

This Measure was issued on the basis of the empowering provision of the Act on Financial Intermediation and Financial Counselling.

By this Measure No. 9/2010 on Expert Exam and Expert Exam with Certificate for the Purposes of the Act on Financial Intermediation and Financial Counselling is determined the content and extent of the expert exam and expert exam with certificate, method of its passing and the payable fee. The expert exam and expert exam with certificate shall be passed in sectors of insurance and reinsurance, capital market, supplementary pension saving, acceptance of deposits and provision of credits and consumer credits.

The Measure is published in the part No. 19/2010 of the Bulletin of National Bank of Slovakia and is accessible in all branches of the National Bank of Slovakia.

This Measure came into force on the day of its publication in the Collection of Laws, i.e. on 9 June 2010.

### **TREATY ON PREVENTION OF DOUBLE TAXATION AND TAX AVOIDANCE WITH GREAT SOCIALIST PEOPLE'S LIBYAN ARAB JAMAHIRIYA**

(Announcement of the Ministry of Foreign Affairs of the Slovak Republic No. 258/2010 Coll. on Conclusion of the Treaty between the Slovak Republic and Great Socialist People's Libyan Arab Jamahiriya on Prevention of Double Taxation and Tax Avoidance in the Area of Income Tax)

This international Treaty applies to the income taxes imposed on behalf of any of the contractual states, its lower administrative bodies or local authorities, regardless of the method of their collection.

Pursuant to this Treaty the income taxes in general are all taxes collected from total income or parts of income, including profit tax received from sale of movable or immovable property, or taxes from total salaries or wages paid by companies.

At the same time the Treaty defines terms such as permanent establishment, company's profit, interconnected companies, dividends, interests, royalties, incomes from dependent activities, as well as resident of the contracting party.

The Treaty excludes double taxation and regulates the principle of equal treatment and information exchange.

Pursuant to the decision of the National Council of the Slovak Republic, which approved this Treaty on 24 June 2009, this Treaty is an international treaty according to the Article 7 para. 5 of the Constitution of the Slovak Republic, which has priority to acts. The President of the Slovak Republic ratified the Treaty on 31 July 2009.

This Treaty came into force on 21 June 2010.

### **AMENDMENT TO DECREE ON DETERMINATION OF GENERAL PROPERTY VALUE**

(Decree of the Ministry of Justice of the Slovak Republic No. 254/2010 Coll. Amending the Decree of the Ministry of Justice of the Slovak Republic No. 492/2004 Coll. on Determination of General Value of the Property as amended)

The Amendment of this Decree amends the

classification of property for the purpose of use of the method of positional differentiation for calculation of their general and unit value, in particular based on the property's category and location outside of the build up area and inside of the build up area.

The Amendment amended also calculation of the value of real burden and calculation of the value of the property lease.

This Decree came into force on 1 July 2010.

### **AMENDMENT TO ACT ON CITIZENSHIP**

(Act No. 250/2010 Coll., Amending and Supplementing the Act of the National Council of the Slovak Republic No. 40/1993 Coll. on Citizenship of the Slovak Republic as later amended)

By this Act a new method of citizenship loss besides the loss of citizenship based on the application on release from the state union with the Slovak Republic was implemented into the Slovak legal system. It concerns the cases of citizenship loss based on the acquirement of a foreign citizenship upon express manifestation of will.

The loss of citizenship upon express manifestation of will is fixed on the voluntary acquirement of the foreign citizenship.

The mentioned method of citizenship loss does not apply to cases, when the foreign citizenship is acquired through marriage with a citizen of another state, provided the citizenship was acquired in the course of marriage and if citizenship is acquired by birth.

At the date of loss of Slovak citizenship, state service employment, service employment or similar legal relation constituting a function, employment or profession which performance is conditional upon Slovak citizenship and authorization for becoming familiar with classified information shall be terminated.

This Act came into force on 17 July 2010.

### **INTERNATIONAL TREATY ON SUPPORT AND MUTUAL PROTECTION OF INVESTMENTS WITH HASHEMITE KINGDOM OF JORDAN**

(Announcement of the Ministry of Foreign Affairs of the Slovak Republic No. 249/2010 Coll. on Conclusion of Treaty between the Slovak Republic and The Hashemite Kingdom of Jordan on Support and Protection of Investments)

According to this Treaty each contracting party on its territory shall support and create favourable conditions for investments of investors of other contracting party and enable such investments in accordance with valid legal system.

This Treaty further stipulates that to the investments and related activities of investors shall be provided proper and fair treatment and full protection and safety on the territory of the other contracting party. Neither contracting party will in any way on its territory by any method, by unreasonable or discriminatory measures deteriorate operation, management, maintenance, use or other exploitation or disposal with investments of the other contracting party.

This Treaty regulates the national treatment, the most favoured nation clause, dispossession issues, damage compensation, investment transfer and payments related to investments, as well as assignment of rights and settlement of disputes.

Pursuant to the decision of the National Council of the Slovak Republic, which approved this Treaty on 24 June 2009, this Treaty is an international treaty according to the Article 7 para. 5 of the Constitution of the Slovak Republic, which has priority to acts. The President of the Slovak Republic ratified the Treaty on 12 August 2009.

This Treaty came into force on 9 June 2010.

**Other significant legal regulations, published in the Collection of Laws in the month of June 2010, are as follows:**

- Announcement of the Regulatory Office for Network Industries No. 304/2010 Coll. on Implementation of the Order Amending and Supplementing the Order of Regulatory Office for Network Industries of 23 July 2008 No. 6/2008, stipulating Regulation of Prices for Heat

as amended,

- Announcement of the Regulatory Office for Network Industries No. 303/2010 Coll. on Implementation of the Order Amending and Supplementing the Order of Regulatory Office for Network Industries of 23 July 2008 No. 4/2008, stipulating Regulation of Prices in Gas Industry and Amending and Supplementing the Order of the Regulatory Office for Network Industries of 31 July 2007 No. 4/2007 stipulating Structure of Legitimate Costs, Method of Specification of the Amount of Appropriate Profit and Documentation for Price Proposal in Gas Industry as amended,
- Announcement of the Regulatory Office for Network Industries No. 302/2010 Coll. on Implementation of the Order Amending and Supplementing the Order of the Regulatory Office for Network Industries of 28 July 2008 No. 2/2008, stipulating the Regulation of Prices in Power Engineering as Amended,
- Decree of the Ministry of Transport, Posts and Telecommunications of the Slovak Republic No. 297/2010 Coll. Amending the Decree of the Ministry of Transport, Posts and Telecommunications of the Slovak Republic No. 529/2009 Coll. stipulating the Sections of Motorways, Expressways and First-Class Roads with Electronic Toll Collection as amended,
- Regulation of the Government of the Slovak Republic No. 296/2010 Coll. on Special Qualification for Performance of Profession in the Health Industry, System of Specialized Trade Unions and System of Certified Activities,
- Announcement of the Ministry of Finance of the Slovak Republic No. 295/2010 Coll. on Implementation of the Measure Amending and Supplementing the Measure of the Ministry of Finance of the Slovak Republic of 16 December 2002 No. 23054/2002-92, stipulating Details on Book-keeping Methods and Frame Accounting Scheme for Entrepreneurs Book-keeping in the Double Entry Book-keeping System as amended,
- Regulation of the Government of the Slovak Republic No. 288/2010 Coll.

- Amending and Supplementing the Regulation of the Government of the Slovak Republic No. 226/2005 Coll. on Amount of the Health Care Compensation paid by the Insurance Company to the First Aid Treatment Provider as amended by the Regulation of the Government of the Slovak Republic No. 380/2008 Coll.,
- Regulation of the Government of the Slovak Republic No. 287/2010 Coll. Amending and Supplementing the Regulation of the Government of the Slovak Republic No. 658/2005 Coll. stipulating the Requirements on Cosmetic Products as amended,
  - Decree of the Regulatory Office for Network Industries No. 283/2010 Coll. stipulating the Structure of the Economically Legitimate Costs Based on Disconnection of the Consumer from the Thermal Equipment System of Supplier and the Method of their Calculation,
  - Regulation of the Government of the Slovak Republic No. 282/2010 Coll. stipulating the Limit Values and List of Ground Water Units,
  - Regulation of the Government of the Slovak Republic No. 276/2010 Coll. Amending and Supplementing the Regulation of the Government of the Slovak Republic No. 668/2004 Coll. on Division of the Profit from Income Tax to Regional Self-Government as amended,
  - Decree of the Ministry of Transport, Posts and Telecommunications of the Slovak Republic No. 274/2010 Coll. Amending Decree of the Ministry of Transport, Posts and Telecommunications of the Slovak Republic No. 388/2009 Coll. Issuing the Toll Order as amended,
  - Decree of the Ministry of Health of the Slovak Republic No. 273/2010 Coll. Amending and Supplementing the Decree of the Ministry of Health of the Slovak Republic No. 585/2008 Coll. Stipulating Details on Prevention and Supervision of Infective Diseases,
  - Regulation of the Government of the Slovak Republic No. 272/2010 Coll. Amending and Supplementing Regulation of the Government of the Slovak Republic No. 373/2008 Coll. stipulating Requirements for Introduction of Preparations for Protection of Plants to the Market as amended,
  - Regulation of the Government of the Slovak Republic No. 271/2010 Coll. Amending Regulation of the Government of the Slovak Republic No. 264/2009 Coll. on Subsidiary Measures in Agriculture as amended,
  - Regulation of the Government of the Slovak Republic No. 270/2010 Coll. on Environmental Standards of Quality in the Area of Water Politics,
  - Regulation of the Government of the Slovak Republic No. 269/2010 Coll., stipulating the Requirements for a Good Water Stage Achievement,
  - Act No. 268/2010 Coll. Amending Act No. 569/2007 Coll. on Geological Works (Geological Act) as amended,
  - Act No. 267/2010 Coll. on Provision of Aid for Compensation of Losses Caused by Unfavourable Climatic Incident, Incident Comparable to a Natural Disaster, Natural Disaster or Extraordinary Incident,
  - Act No. 266/2010 Coll. Supplementing Act No. 333/2004 Coll. on Elections in the National Council of the Slovak Republic as amended and Act No. 85/2005 Coll. on Political Parties and Political Movements as amended,
  - Announcement of the Ministry of Foreign Affairs of the Slovak Republic No. 265/2010 Coll. on Adoption of Amendments to the Implementation Regulation to the Patent Cooperation Treaty,
  - Decree of the Ministry of Environment of the Slovak Republic No. 263/2010 Coll. Amending and Supplementing Decree of the Ministry of Environment of the Slovak Republic No. 283/2001 Coll. on Implementation of Certain Provisions of the Act on Waste as amended,
  - Decree of the Ministry of Environment of the Slovak Republic No. 262/2010 Coll. stipulating the Content of the Renewal of Public Water Pipe's Plan, the Public Sewage Pipe's Plan and the Method of their Elaboration,
  - Announcement of the Ministry of Foreign Affairs of the Slovak Republic No. 257/2010 Coll. on Further Implementation of Bilateral Contracts between the Slovak

Republic and the Czech Republic after Commencement of the Full Implementation of Schengen acquis between both States,

- Decree of the Ministry of Environment of the Slovak Republic No. 255/2010 Coll. implementing the Act on Waste Disposal from Mining Industry and Amending and Supplementing of Certain Acts,
- Decree of the Ministry of Culture of the Slovak Republic No. 253/2010 Coll. implementing Act No. 49/2002 Coll. on Protection of Memorial Fund as amended,
- Decree of the Ministry of Environment of the Slovak Republic No. 252/2010 Coll. stipulating Details on Submission of Consecutive Reports Flow Situation and Summary Reports on Flows, their Consequences and Performed Measures,
- Decree of the Ministry of Environment of the Slovak Republic No. 251/2010 Coll. stipulating Details on Evaluation of Costs for Flow Safeguarding Works, Flow Emergency Works and Flow Damages,
- Announcement of the Ministry of Foreign Affairs of the Slovak Republic No. 244/2010 Coll. on Conclusion of the Agreement on Stabilization and Association between European Communities and their Member States and Montenegro,
- Announcement of the Regulatory Office for Network Industries No. 242/2010 Coll. on Implementation of Order, amending the Order of the Regulatory Office for Network Industries of 10 June No. 1/2009 on Structure of Price Regulation in Network Industries and the Method of its Execution,
- Regulation of the Government of the Slovak Republic No. 238/2010 Coll. stipulating Details on Terms of Rent, Sale, Exchange and Acquirement of Immovable Property by the Slovak Property Fund,
- Regulation of the Government of the Slovak Republic No. 237/2010 Coll. stipulating Details on Method of Provision of Subsidiary Property by the Slovak Property Fund.

## JUDICIAL DECISIONS

In this part are stated quotations from opinions of selected judicial decisions and statements in civil, labour and business matters, which were recently published in From Court Practice journal (in Slovak: Zo súdnej praxe):

### EXCLUSION OF LIABILITY FOR DAMAGE IN CASE OF OCCUPATIONAL ACCIDENT BY EMPLOYER

(Judgement of the Supreme Court of the Slovak Republic, File No. 3 M Cdo 15/2008, published in the From Court Practice journal 2/2010, No. 17)

Even though the acquaintance, observance and review of regulations to ensure the safety and protection of health at work shall be procured by the employer, the Labour Code or any other legal regulation does not exclude that these obligations may be completely or partially performed also by another entity with the authorization to perform such activity.

The information contained in this publication is not a legal advice. For any questions regarding the contained information, please consult the contact person for the respective topic. The Financial Law News is not a printed periodical and is available in electronic format only as a marketing product distributed to a selected group of addressees. If you do not wish to receive the Financial Law News, or wish to be included in our mailing list, please notify the editor at the below e-mail address.

You can find more information on our website: [www.cechova.sk](http://www.cechova.sk), where the online versions of Financial Law News are available.

For information on European Union and European Community law, you may obtain the European Community Law News, available under the same conditions as the Slovak Financial Law News.

Editor Financial Law News: Mgr. Zuzana Gaálová, [zuzana.gaalova@cechova.sk](mailto:zuzana.gaalova@cechova.sk)

© Čechová & Partners. Unauthorised copying not permitted

Advokátska kancelária Čechová & Partners

Združenie advokátov: JUDr. Katarína Čechová (evidenčné číslo v zozname advokátov vedenom Slovenskou advokátskou komorou: 0339/317 831 63) poverená vedením účtovníctva združenia pod IČ DPH SK1020333083, JUDr. Simona Haláková (5503/318 195 41), Mgr. Ing. Michaela Jurková (4286/307 989 57), Mgr. Tomáš Mareta (1601/318 172 11), Mgr. Tomáš Rybár (3988/307 967 76).

Členovia združenia advokátov Čechová & Partners sú zapísaní v zozname advokátov vedenom Slovenskou advokátskou komorou (SAK) so sídlom Kolárska 4, 813 42 Bratislava a advokátske povolanie vykonávajú v zmysle príslušných advokátskych predpisov dostupných na internetovej stránke [www.sak.sk](http://www.sak.sk), umožňujúcej trvalý prístup k informáciám o tejto stavovskej organizácii. Členovia združenia advokátov nadobudli akademické tituly v Slovenskej republike.

Štúrova 4, 811 02 Bratislava

Slovak Republic

tel: +421 (2) 544 14 441, fax: +421 (2) 544 34 598

e-mail: [office@cechova.sk](mailto:office@cechova.sk), [www.cechova.sk](http://www.cechova.sk)

Branch Office: Avenue d'Auderghem 36

B-1040 Brussels, Belgium

tel.: +32 (0) 2 230 3215, fax: +32 (0) 2 230 3347

e-mail: [brussels@cechova.sk](mailto:brussels@cechova.sk), [www.cechova.sk](http://www.cechova.sk)