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AMENDMENTS TO CIVIL CODE AND COMMERCIAL CODE

(Act No. 546/2010 Coll. supplementing Act No. 40/1964 Coll. Civil Code, as amended and by which other acts are amended and supplemented)

Pursuant to the explanatory report to this Act, the purpose of the amendment is to implement rules, which will secure transparent and economic handling with public property and public resources.

The provisions regulating the effectiveness of the obligatory published contracts were supplemented in the Civil Code. Pursuant to the supplemented Section 47a of the Civil Code, if there the contract must be published obligatory according to the act, then such contract is effective as of the day following the day when it was published. The participants may agree that the contract becomes effective later on after its publishing. The exception are the contracts concluded for the purpose of elimination of consequences of extraordinary situations immediately threatening life, health, property or environment, which are effective without their publishing. Also the provision of the contract that includes non-publicly available information under a special law is effective without publishing.

If the contract was not published within three months as of its conclusion or within three months from the granting of consent, of the respective body, if such consent is required for validity of such contract, it is assumed that such contract has not been not concluded.

Pursuant to this Amendment, unless otherwise stated by the Civil Code, any provision stipulating that the contract pursuant to Section 47a concluded for a limited period of time is valid even after the lapse of such period is invalid.

Provision of the supplemented Section 582a shall prevent the creation of the so-called perpetual contracts. Pursuant to

this provision, provisions of contract pursuant to Section 47a concluded for an indefinite period of time, the subject-matter of which is the obligation for perpetual or repeated activity or an obligation to refrain from certain activity or an obligation to tolerate certain activity, which exclude possibility to terminate the contract by a notice of termination, are invalid. Similarly are invalid the provisions of a contract pursuant to first sentence that enable to terminate the contract in a period longer than the period stated in the Section 582(1) of the Civil Code; the above does not apply if the Act stipulates longer termination period.

Pursuant to this Amendment, the stated provisions shall apply notwithstanding the law being otherwise under the conflict of laws the governing law of the contract.

The Amendment of the Commercial Code eliminates the internal discrepancy of the Slovak law, when Act No. 211/2000 Coll. on Free Access to Information and on Amendment and Supplementing of Other Acts (Act on Freedom of Information) imposed to the obliged persons the duty to publish contracts and at the same time the Commercial Code by Section 271(1) prohibited to publish confidential information stated in the text of the contract to a third person. Therefore Section 271(2) of the Commercial Code was supplemented and stipulates that information designated as confidential stated in the contract which shall be published under the law are not considered to be confidential pursuant to para 1. This provision is mandatory under the Section 263 of the Commercial Code.

This Amendment also amended the Act on Freedom of Information, in which were supplemented in particular the provision on obligatory published contracts and obligatory published orders of goods and services and invoices for such orders for goods and services.

This Act came into effect on 1 January 2011.

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AMENDMENT OF ACT ON PROTECTION OF DEPOSITS

(Act No. 505/2010 amending and supplementing Act of the National Council of the Slovak Republic No. 118/1996 Coll. on Protection of Deposits and on amendment and supplementing of other acts, as amended)

This Act implements to the Slovak law the Directive of the European Parliament and of the Council No. 2009/14/EC amending directive 94/19/EC on deposit-guarantee schemes as regards the coverage level and the payout period.

The Deposit Protection Fund shall provide for unavailable deposit protected by the Act on Protection of Deposits in the terms of this Amendment in total to one depositor or other person entitled under this Act a compensation up to the amount of the unavailable deposit, however maximum EUR 100,000.00.

The payment of compensations for unavailable deposits shall be completed within 20 business days from declaration of the bank on inability to pay the deposits or from delivery of enforceable court decision on suspension of handling with deposits as a result of bankruptcy court decision issued in the bankruptcy proceedings under a special act. Deposit Protection Fund may after the previous consent of the National Bank of Slovakia in grounded cases prolong this period by maximum of 10 business days.

This Amendment also amends the provision of the Act on Securities, whereby pursuant to this Amendment the Investment Guarantee Fund provides compensation in the amount of the unavailable client property for the protected client property; however one client or other entitled person may receive compensation from the fund up to the amount of maximum EUR 50,000.00.

This Act also amends the provisions of Act on State Service.

This Act came into effect on 30 December 2010.

AMENDMENT OF VALUE ADDED TAX ACT

(Act No. 490/2010 Coll. amending and supplementing Act No. 222/2004 Coll. on Value Added Tax as amended)

This Amendment of Act on Value Added Tax changed the value added tax rates, while as of 1 January 2011 the basic tax rate shall be temporarily increased from 19% to 20% and reduced tax rate of 6% for so called sale of foodstuffs from courtyard shall be cancelled. Increase of basic tax rate by 1% is the temporary measure which effect shall terminate when the deficit of public administration of the Slovak Republic reaches the level of less than 3%.

In compliance with the reasoning report, aim of this Amendment of Act on Value Added Tax is also transposition into Slovak legal regulation Directive, amending provisions of Directive 2006/112/EC as regards the place of provision of services – Article 3, tax evasions related to import and common system of value added tax.

The said Directive stipulates rules for determination of place of provision of cultural, artistic, sports and similar services, specifies the minimum requirements for prevention of tax evasions when importing goods, and technically precise certain provisions of Directive on Common System of Value Added Tax, as regards e.g., import and place of taxation of gas supply, supply and import of heat, including services related to access to distribution system and networks of their transfer.

Accordingly, this Amendment provides that supply of goods and service to diplomatic missions and consular offices of other states than the Slovak Republic in the territory of other EU member state, European Union, European Atomic Energy Community and bodies established by them, European Central Bank, European Investment Bank, international organizations and other member state for armed forces of state which is party to North Atlantic Treaty is exempted from tax.

Furthermore, import of goods by persons

enjoying prerogatives and immunities, European Union, European Atomic Energy Community and bodies established by them, European Central Bank and European Investment Bank is also exempted from. The Amendment also regulates right to tax return from domestic purchase of goods and services of European Union bodies and international organizations in the scope under Protocol on prerogatives and immunities of European Communities. This particular right was also applied until now under the said Protocol, regulation of tax exemption and right to tax return results from technical amendment of Directive on common system of value added tax as of 1 January 2011.

Import of gas via system of natural gas or network which is connected to such system, or supplied from the craft for gas transport into the system of natural gas or exploitation system, import of electricity and import of heat or cold via heating networks or cold networks is exempted from tax.

This Act became effective on 1 January 2011.

AMENDMENT TO INCOME TAX ACT

(Act No. 548/2010 Coll. amending and supplementing Act No. 595/2003 Coll. on Income Tax as amended and on Amending and Supplementing of Certain Acts)

The Amendment cancels the possibility to decrease the tax base by expenses for specialization education for health staff (employees) performing the profession of physician, dentist, nurse and birth assistant.

Tax exemption, which was originally determined up to the amount of 5 multiple of subsistence (i.e. up to the amount of EUR 925.95) is replaced by fixed amount of EUR 500 for the incomes from lease, occasional activities including incomes from occasional agricultural production, forestry and water management and occasional lease of movable assets, transfer of options, transfer of securities and transfer of share in the limited liability company, limited partnership company or from transfer of membership rights in cooperative.

The Amendment regulates the emission quota tax, subject of which are registered

emission quotas in the years 2011 and 2012. The Amendment also stipulates who is considered as taxpayer of this tax, as well as its base and rate.

The Amendment further stipulates that fulfilments provided to natural persons for elimination or mitigation of consequences of extraordinary events, as well as income of persons acting on behalf of the Police Forces and profits from trading in emission quota scheme participants allocated and registered in 2011 and 2012 free of charge in accordance with special regulation are exempted from income tax.

Tax exemption of income from sale of real estate in which the taxpayer had the permanent residence at least two years immediately before the sale is cancelled. Other possibilities of tax exemption of income from sale of real estate remain unchanged.

Pocket money provided for business trips abroad under special regulation is considered as taxable income irrespective of its amount.

Application of non-taxable part of tax base for taxpayer and its spouse is limited to, so called active incomes (incomes from dependant activity and incomes from business and other self-employment activity).

Non-taxable parts of tax base for special purpose savings, life savings and supplementary pension savings are cancelled.

The Amendment changes the application of withholding tax that the income for which the tax duty is fulfilled by withholding tax shall not be included in the tax base. Particularly, withholding tax applied for deposit interests on bankbooks, deposit account etc. shall not be considered, in compliance with changed wording of Act, as tax advance. The incomes for which the Act on Income Tax enables to consider the withholding tax as the tax advance, however the taxpayer has decided to consider the withholding tax as the fulfilment of tax duty, and such incomes shall not be included in tax base.

The Amendment specifies the tax expenses related to value added tax paid abroad and reduces the administrative burden of newly established taxpayers (legal entities) by cancelling the duty of personal notification to the tax administrator the presumed tax for purposes of calculation of tax advance for income tax.

This Act also amends the Act on Travel Reimbursements, while the duty to provide pocket money for business trip abroad is changed to possibility to provide such pocket money by the employer upon its discretion.

This Act became effective on 1 January 2011.

AMENDMENT TO LOCAL TAXES ACT

(Act No. 527/2010 Coll. amending and supplementing Act No. 582/2004 Coll. on Local Taxes and Local Fee for Communal Waste and Small Construction Waste as amended)

This Amendment to Act on Local Taxes changes the provision on determination of tax rate for land tax that the annual rate determined by tax administrator differently from the Act shall not exceed the 5 multiple (originally 20 multiple) of the lowest annual rate of land tax determined by the tax administrator in the generally binding regulation.

In compliance with temporary provision to the regulation effective as of 1 March 2011, i.e., to the above change, this provision shall be applied for the first time in taxable period of the year 2012.

This Act became effective on 29 December 2010 except provision of Art. I first point which will become effective on 1 March 2011.

CHANGES IN ACTS ON EXCISE TAXES

(Act No. 485/2010 Coll. amending and supplementing Act No. 609/2007 Coll. on Electricity, Coal and Natural Gas Excise Taxes and Amending and Supplementing Act No. 98/2004 Coll. on Mineral Oil Excise tax as amended, as amended; Act No. 492/2010 Coll. Amending and Supplementing Act No. 98/2004 Coll. on Mineral Oil Excise tax as amended and on amending Act No. 309/2009 Coll. on Support of Renewable Sources of Energy and Highly Effective Combined Production as amended; Act No. 491/2010 Coll., amending and supplementing Act No. 106/2004 Coll. on Tobacco Products Excise Tax as amended)

Amendment to Act on Electricity, Coal and Natural Gas Excise Tax

Pursuant to reasoning report to this Act, this Act is a reaction to the notice of the European Commission on the fact that the previous legal regulation pursuant to which electricity, coal and natural gas determined for production of heat for households by the heating companies, can be exempted from excise tax, was contrary to Art. 15 of Council Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity, and by this Amendment the discrepancy shall be removed.

Accordingly, the Act deleted tax allowance for natural gas (CNG) determined for use as a fuel, while it provides the tax base and rates for natural gas determined for use as a fuel.

This Act became effective as of 1 January 2011.

Amendment to Act on Mineral Oil Excise Tax

This Amendment repeals the tax allowance for gas oil, so called red gas/diesel, exemption of liquid petroleum gas (LPG).

The Amendment changes the system of tax allowance for mineral oil mixtures (motor gas and diesel) with biogenic substance that it replaces current system of tax regimes with so called new environmental rule. Only such mineral oil mixtures which contain minimal content of the biogenic substance as specified for the given calendar year, set out in the annex to the Act, shall have tax allowance.

Furthermore, the provisions regarding administrative offences and misdemeanors are changed.

Validity of the license for marking the gas oil and of withdraw certificate issued pursuant to previous regulation cease to exist as of 15 January 2011.

This Amendment also changes the Act on

Support of Renewing Energy Sources, and subject matter of regulation of this Act is extended also to persons which introduce motor fuel into the market or other energy products usable for transport purposes and defines fuel (bio fuel), which is made of renewable energy sources.

The Act further regulates reference values of a share of final energetic consumption of bio fuel in transport until 2020.

Besides abovementioned, the Act extends state inspection by customs offices which are entitled to carry out inspection of the correct minimum content of bio fuel in fuels with closely connected inspection about respect of fulfillment of the reference values of a share of final energetic consumption of bio fuel. At the same time, the penalties are set out for not meeting the minimum content of the bio fuel in fuels, as well as for breach of obligations relating to notification on fulfillment of duty to introduce into the market products which contain bio fuel.

This Act became effective as of 1 January 2011.

Amendment to Tobacco Products Excise Tax Act

The Amendment of the Act specifies certain definitions, in particular definition of the territory of European Union and individual tobacco products, such as cigar, whiff, tobacco remains, cigarette.

Further, the concept of price category of best selling cigarettes shall be replaced by the concept of measured average prices of cigarettes as a reference value for minimum cigarette excise tax. Provisions regarding obligations of operator of the tax warehouse, entitled receiver and importer of cigarettes are adopted to this new regulation for the concept of measured average price of cigarettes, by which the notification duty is established towards the customs directorate with respect to quantity of cigarettes provided into tax circulation.

Also gradual increase of tax tariff until year

2013 is regulated, whereas minimum tariff of the cigarette excise tax shall not be lower than 90 Euro per 1000 pieces, with exception set out by this Act.

This Act became effective as of 1 January 2011 save for Section 8 which shall become effective on 1 February 2011.

AMENDMENT TO CUSTOMS ACT

(Act No. 508/2010 Coll. amending and supplementing Act No. 199/2004 Coll. Customs Act and on amending and supplementing of certain acts as amended and on amending and supplementing of certain acts)

The Amendment of the Act implements the Measures resulting from the Regulation of the European Parliament and of the Council (EC) No. 765/2008 providing requirement for accreditation and supervision on the market in relation to introduction of products in the market and repealing Regulation (EEC) No. 339/93.

In compliance with this Regulation the competencies of customs bodies when releasing of imported products into customs regime free circulation are amended. Accordingly, the procedure of customs bodies is set forth in case of suspicion that imported products are serious and immediate threat to health and security in general, health and security at work, consumer protection, environment and public or if such product is without attached related documentation under special regulation harmonizing the conditions of introduction of products in the market or if it is not marked in compliance with such special regulation, or the CE marking is not placed correctly.

The Amendment of the Act also amends the provisions of other related legal regulations, particularly provision of Act on Consumer Protection, Act on Liability for Damage Caused by Exercising the Public Power, Act on State Administration Bodies in Customs and Act on Measures against Violation of Intellectual Property Rights at Import, Export and Backward Export of Goods.

This Act became effective on 1 January 2011.

CHANGES IN ACCOUNTING ACT

(Act No. 486/2010 Coll. amending and supplementing Act No. 431/2002 Coll. on Accounting as amended)

This Amendment of Act on Accounting supplements the provisions on drawing up the consolidated financial statements.

Mother company, pursuant to this Amendment, is not obliged to draw up the consolidated financial statements and the consolidated annual report, if by mere drawing up of individual financial statements, the opinion on financial situation, expenses and revenues and economic result for consolidated unit, is not significantly affected.

This provision shall be applied for the first time when evaluating the obligation to draw up the consolidated financial statements and consolidated annual report, which are drawn up as of 31 December 2010 and after.

This Act transposes into Slovak legal system Directive of the European Parliament and of the Council 2009/49/EC dated 18 June 2009, amending and supplementing Directives of the Council 78/660/EEC and 83/349/EEC as regards certain disclosure requirements for medium-sized companies and the obligation to draw up consolidated accounts.

This Act became effective on 31 December 2010.

NEW TEMPLATES OF TAX RETURNS

(Decree of the Ministry of Finance of the Slovak Republic No. 553/2010 Coll. providing Template of Tax Return, Supplementary Tax Return, Application for Return of Mineral Oil Excise Tax and Supplementary Application for Return of Mineral Oil Excise Tax; Notification of the Ministry of Finance of the Slovak Republic No. 471/2010 Coll. on Issuance of Measure providing Template of Value Added Tax Return; Notification of the Ministry of Finance of the Slovak Republic No. 470/2010 Coll. on Issuance of Measure providing Templates of Income Tax Returns; Decree of the Ministry of Finance of the Slovak Republic No. 535/2010 Coll. providing Templates of Tax Returns, Supplementary Tax Returns, Applications for Return of Electricity, Coal and Natural Gas Excise Tax and Supplementary Applications for Return of Electricity, Coal and Natural Gas Excise Tax)

The Ministry of Finance of the Slovak

Republic pursuant to empowering provisions of the Act on Mineral Oil Excise Tax and Act on Electricity, Coal and Natural Gas Excise Tax issued the Decrees providing template of tax return, supplementary tax return, as well as application for return of mineral oil excise tax and supplementary application for return of mineral oil excise tax and templates of tax returns, supplementary tax returns, applications for return of electricity, coal and natural gas excise tax and supplementary applications for return of electricity, coal and natural gas excise tax which are provided in annexes to the relevant Decrees.

These templates shall be used for the first time for the taxation period commencing on 1 January 2011.

These Decrees repeal the Decree of the Ministry of Finance of the Slovak Republic No. 618/2008 Coll. providing Template of Tax Return, Supplementary Tax Return, Application for Return of Mineral Oil Excise Tax and Supplementary Application for Return of Mineral Oil Excise Tax and the Decree of the Ministry of the Slovak Republic No. 617/2008 Coll. providing Template of Tax Return, Supplementary Tax Return, Application for Return of Mineral Oil Excise Tax and Supplementary Application for Return of Mineral Oil Excise Tax.

Further, the Ministry of Finance of the Slovak Republic pursuant to empowering provision of the Act on Tax and Fees Administration determines by the above mentioned Measures the template of value added tax return and the templates of income tax return which are provided in annexes to the stated Measures.

Template of value added tax return pursuant to previous regulations shall be used for submission of tax returns for periods ending on 31 December 2010 at the latest.

Templates of income tax according to previous regulations shall be used when submitting tax returns by taxpayers for whom the last day of period for submission

of tax return has elapsed on 31 December 2010 at the latest.

These Measures were published in the Financial Journal No. 11/2010 and are available for inspection at the Ministry of Finance of the Slovak Republic.

Further, the Measure of the Ministry of Finance of the Slovak Republic No. MF/025737/2008-72 providing Template of Value Added Tax Return, as amended by Measure of 25 February 2009 No. MF/008928/2009-72, and the Measure of the Ministry of Finance of the Slovak Republic No. MF/23282/2009-731 Providing Templates of Income Tax Returns are thereby repealed.

These Decrees and Measures became effective on 1 January 2011.

SUBMISSION OF STATEMENTS PURSUANT TO FOREIGN EXCHANGE ACT

(Measure of the National Bank of Slovakia No. 467/2010 Coll. on Submission of Statements Pursuant to Foreign Exchange Act)

This Measure governs details of the submission of statements being submitted for the purposes of compliance with the foreign exchange notification duty by the resident – entrepreneur and a branch of foreigner in the Slovak Republic, except for the bank and a branch of a foreign bank, such as periodicity of submission, date, form and manner of submission.

This Measure repeals Measure of National Bank of Slovakia No. 634/2008 Coll. on Submission of Statements under the Foreign Exchange Act.

Statements for the year 2010 that are submitted in 2011 shall be drawn up in compliance with the law effective till 31 December 2010.

This Measure came into effect on 1 January 2011.

ACT ON STATE BUDGET FOR 2011

(Act No. 498/2010 Coll. on State Budget for the Year 2011)

Pursuant to this Act, overall incomes to the state budget for the year 2011 are

budgeted in the amount of EUR 13,147,833,812 and overall expenditures of the state budget for the year 2011 are determined in the amount of EUR 16,957,772,812.

Deficit of the state budget for the year 2011 is determined in the amount EUR 3,809,939,000.

State benefit provided to recipient of mortgage loan from the resources of state budget under special regulation for year 2011 is determined by this Act in the amount of 0% annually. State benefit for young persons provided to young recipient of mortgage loan from the resources of state budget under special regulation for year 2011 is determined by this Act in the amount of 2% annually and state benefit for newly-weds provided to newly-weds from the resources of state budget under special regulation for year 2011 is determined by this Act in the amount of 3% annually.

This Act became effective on 1 January 2011.

AMENDMENT TO HEALTH INSURANCE ACT

(Act No. 499/2010 Coll. amending and supplementing Act No. 580/2004 Coll. on Health Insurance and on Amendment and Supplementing of Act No. 95/2002 Coll. on Insurance and on Amendment and Supplementing of Other Acts, as amended)

In the terms of the explanatory report to this Act, the purpose of this Amendment was to create conditions for unification of health and tax system, which is a prerequisite for the fluent passage the system of “common withholding point” which will lead to simplification and decrease of administrative difficulty in relation to the unification of the tax, customs and insurance withholdings and by the withholding duties of the payers and the insured.

The Amendment newly defines the basic terms such as income activity, insurance payers, payment base and defines the persons who are not obliged to perform the annual insurance settlement. This Act also modifies the insurance rate for the health insurance.

The income activity is pursuant to this Act

the activity resulting from the legal relationship establishing the right to income from dependant activity pursuant to special Act, whereby it extracts the incomes from agreements performed outside the employment relationship, as well as income from business activity, other independent income activity and income from lease under special Act, thus implementing the duty of the landlords to pay health insurance depending on the amount of income from lease. At the same time the duty to pay health insurance from the income from dividends is being implemented, whereby the Act stipulates which incomes are considered to be dividends. The duty to pay public health insurance is applies to dividends paid from profit reached in the accounting period following after the validity of this Act.

This Amendment also explicitly stipulates that an individual not having permanent residence in the territory of the Slovak Republic, having health insurance abroad except the Member States and who performs for the employer having the registered office in the Slovak Republic the activity of executive director of a limited liability company, member of statutory body, member off board of administrative directors, member of board of directors, member of controlling commission and member of other self-governing body of a legal entity, or the activity of a participant in the limited liability company, limited partner in the limited partnership, or member of co-operative is not insured by public health insurance. Such individual is not entitled for compensation of health care in the scope stated by a special Act.

The payment base was newly defined in order to be unified with the Income Tax Act and Social Insurance Act. The provisions governing the payment of insurance payment and advanced payments for insurance payment, as well as annual settlement of the insurance were amended as well. The provision on delivery of arrears statement was added.

This Act came into effect on 1 January 2011.

AMENDMENT TO SOCIAL INSURANCE ACT

(Act No. 543/2010 Coll. amending and supplementing Act No. 461/2003 on Social Insurance as Amended and on Amending and Supplementing of Other Acts)

The purpose of this Amendment is, pursuant to the explanatory report to this Act (similarly as in case of Amendment of Act on Health Insurance) the unification of tax and insurance collection. The amendment newly defines the terms income activity, employee, self-employed person, employer, and employer obligatory insured and payment base. Further, the following terms, such as creation and termination of mandatory sickness insurance, mandatory pension insurance and mandatory unemployment insurance of an employee and creation and termination of accident insurance were newly defined.

The provisions on sickness pay, as well as duration of right to maternity benefits were substantially amended as well. The Amendment also newly defined the decisive period for the ascertaining of the daily payment base and the assumed daily payment base for determining the amount of sickness pay.

The provisions on pension benefits were amended as well. The per cent of inclusion from the value of average personal wage point was unified. The determination of sum of early old-age pension was amended as well.

Additionally, provisions regulating accident pay were amended, in particular the daily payment base of an employee for determining the sum of accident pay and decisive period for its determining, as well as provisions on unemployment pay, where the provisions on amount of unemployment pay were amended in particular.

The Amendment newly defined also the payment base for payment of social insurance payment for the sake of unification with the tax base in order to simplify the methods of determining the insurance and tax duties of the employees, employers and self-employed persons.

This Act also amended several other laws, including the provisions of Labour Code governing the length of maternity leave or parental leave.

This Act came into effect on 1 January 2011.

MEASURES ON ALLOWANCES

(Measure of the Ministry of Labour, Social Affairs and Family of the Slovak Republic No. 533/2010 Coll. on Allowances; Measure of the Ministry of Finance of the Slovak Republic No. 482/2010 Coll. providing Principal Rates of Allowances for the Year 2011 in Euro or in Foreign Currency for Business Trip Abroad)

Ministry of Labour, Social Affairs and Family of the Slovak Republic pursuant to empowering provision of the Act on Travel Reimbursements has determined by the Measure on Allowances the following allowances for time zones:

- (a) EUR 3.80 for time zone 5 to 12 hours,
- (b) EUR 5.70 for time zone above 12 up to 18 hours,
- (c) EUR 8.80 for time zone above 18 hours.

Ministry of Finance of the Slovak Republic by its Measure determined the basic rates of allowances in euro or in foreign currency for business trip abroad for the year 2011.

The Measure on Allowances became effective on 29 December 2010 and the Measure providing Principal Rates of Allowances in Euro or in Foreign Currency for Business Trip Abroad became effective on 1 January 2011.

AMENDMENT TO COLLECTIVE BARGAINING ACT

(Act No. 557/2010 Coll. amending and supplementing Act No 2/1991 Coll. on Collective Bargaining, as amended)

The Amendment governs the procedure of increasing of binding character of collective agreement of higher decree to an employer who is not a member of employers' association, which has concluded the collective agreement of higher decree.

The increasing of binding character of collective agreement to an employer who is not a member of employers' association is subject to consent of such employer.

This Act came into effect on 31 December 2010.

ACT ON ECODESIGN

(Act No. 529/2010 Coll. on Environmental Designing and Using of Products (Act on Ecodesign))

New Act on Ecodesign implements to the Slovak law the Directive of the European Parliament and of the Council No. 2009/125/EC establishing a framework for the setting of ecodesign requirements for energy-related products.

This Act stipulates requirements for environmental designing and use of products so that these may be entered into the market or entered into operation in order to secure the free movement of these products in the internal market of the European Union. This Act does not apply to personal vehicles and trucks.

For the purpose of this Act, a product is an energy-related product designated for an end user which, after entering into the market or entering into operation has effect on the energy consuming, including the components designated for the end user for the integration into the energy-related product and entered into the market or entered into operation as separate components, the environmental features of which may be individually assessed. The Act also defines other terms such as recycling, environmental assessment, technical requirements, environmental aspect, environmental characteristic etc.

The Act imposes to the producer of the products or its representative the duty to secure the compliance assessment of the products features with the technical requirements, label the product with CE designation and to issue the statement that the product complies with all technical requirements, all of the above before the entering of the energy-related product into the market or before the entering of the energy-related product into the operation.

The producer or its representative and importer shall provide information on the method of handling, using or recycling of the product in the state language.

The product may not be entered into the market or operation if the features of the product are not in compliance with the technical requirements. However, if the energy-related product is in compliance with all requirements under special law and it is labelled by designation CE, such product may not be prohibited, limited or otherwise prevented from entering into the market/operation due to ecodesign requirements stated in this Act.

Breach of duties imposed by this Act is penalized by fines under the general principles on administrative offences in the amount from EUR 330.00 to EUR 16,600.00.

This Act has terminated the previously valid Act No. 665/2007 Coll. on Environmental Design and Using of Products Using Energy (Act on Ecodesign).

This Act came into effect on 29 December 2010.

NEW ACT ON RADIO AND TELEVISION OF SLOVAKIA

(Act No. 532/2010 Coll. on Radio and Television of Slovakia and on amending and supplementing of certain acts)

This Act establishes Radio and Television of Slovakia (hereinafter the „RTS“) as public service, national, independent information, cultural and educational institution providing services to the public in the area of broadcasting.

RTS is a legal entity registered with the Commercial Registry, acting particularly via organizational units which are Slovak Radio and Slovak Television. These organizational units are independently administrating internal organizational units without legal capacity.

This Act regulates the function, role, tasks and activity of the RTS, its bodies and administration and financing of the RTS. This Act also regulates the details on form and content of the contract with the state which shall be concluded by and between the RTS and the Slovak Republic represented by the Ministry of Culture of the Slovak Republic for 5 years.

Bodies of the RTS, in compliance with this Act, are Council and Director General, while the Act further specifies the competence of the Council, Council deliberations, as well as the procedure and conditions of election of Council members, in the number of 9 and which are elected and recalled by the National Council of the Slovak Republic (hereinafter the „Slovak Parliament“) for functional period of 6 years.

Director General of the RTS is the statutory body of the RTS who administers its activity and acts in its name and decides on all matters which are not reserved to the Council competence. Director General is elected by the Slovak Parliament upon proposal of the competent committee based on the public hearing of the candidates. Functional period of Director General is 5 years.

Slovak Radio and Slovak Television established pursuant to the previous acts shall be cancelled as of 1 January 2011 and their legal successor becomes RTS. This Act also repeals previously valid Acts on Slovak Radio and on Slovak Television.

This Act hereby amends and supplements the provisions of the Act on Broadcasting and Retransmission, Act on Digital Broadcasting, Audiovisual Act, Act on Fees for Public Services Provided by Slovak Television and Slovak Radio, as well as Act on Audiovisual Fund.

This Act became effective on 1 January 2011.

MEASURE ON FEES FOR ACTS OF NATIONAL BANK OF SLOVAKIA

(Notification of the National Bank of Slovakia No. 521/2010 Coll. on issuing the Measure on Fees for the Acts of the National Bank of Slovakia)

This Measure No. 19/2010 of the National Bank of Slovakia stipulates the amount of fees for types of acts or for the acting of the National Bank of Slovakia at the supervision over the supervised subjects.

This Measure terminates the Measure of the National Bank of Slovakia dated 6 May 2008 No. 8/2008 on Fees for Acts of the National Bank of Slovakia, as amended.

This Measure is published in the publication No. 42/2010 of the Bulletin of National Bank of Slovakia and it may be reviewed in all branches of the National Bank of Slovakia.

This Measure came into effect on 1 January 2011.

CHANGE OF ACT ON PARENTAL BENEFIT

(Act No. 513/2010 Coll. amending and supplementing Act No. 571/2009 Coll. on Parental Benefit and on amending and supplementing of certain acts and on amending and supplementing of Act No. 561/2008 Coll. on Child Care Benefit and on amending and supplementing of certain acts as amended by Act No. 571/2009 Coll.; Measure of the Ministry of Labour Social Affairs and Family No. 511/2010 Coll. on Repeal of Measure of the Ministry of Labour, Social Affairs and Family of the Slovak Republic No. 335/2010 Coll. on Provision of Amounts of Parental Benefit)

The Amendment of Act on Parental Benefit amends the definition of parental benefit, while providing that parental benefit is state social contribution which the state contributes to entitled person to secure the proper child care.

Entitled person is entitled to parental benefit if providing proper child care and has residence in the territory of the Slovak Republic, without regard to the fact whether he is performing employment activity or not. The Amendment also provides when the right to parental benefit does not arise.

The amount of parental benefit is set forth to EUR 190.10 monthly. The amount of parental benefit applicable until 31 December 2010 shall be amended as of 1 January 2011 by the coefficient which amended the amount of subsistence pursuant to special regulation. The amount of parental benefit shall be determined on the annual basis by the Measure issued by the Ministry of Labour, Social Affairs and Family of the Slovak Republic.

This Act is also amending and supplementing Act on Child Care Benefit newly stipulating the subject matter of the regulation as well as the definition of employment activity which is harmonised with the Act on Social Insurance.

The amount of the child care benefit for

calendar year shall be in the amount of demonstrated expenses of the entitled person for child care, maximally in the amount of EUR 230 or EUR 41.10 depending on the person providing the child care.

In relation to the changes made in Act on Parental Benefit, the Ministry of Labour, Social Affairs and Family of the Slovak Republic issued Measure No. 511/2010 Coll. repealing Measure of the Ministry of Labour, Social Affairs and Family No. 335/2010 Coll. providing Amounts of Parental Benefit.

This Act became effective on 1 January 2011 except for provision of Section 12a in point 20 of Art. I, which became effective on 30 December 2010; the above state Measure became effective on 1 January 2011.

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

- Resolution of the Government of the Slovak Republic No. 560/2010 Coll. to the Bill of Act, amending and supplementing Act No. 229/1991 Coll. on Regulation of Ownership of Land,
- Act No. 559/2010 Coll., amending and supplementing Act No. 229/1991 Coll. on Regulation of Ownership of Land and other Agricultural Property, as amended and on amending and supplementing of certain acts,
- Act No. 558/2010 Coll., amending and supplementing Act No. 309/2009 Coll. on Support of Renewable Sources of Energy and Highly Effective Combined Production a on amending and supplementing of certain acts and on amending Act No. 276/2001 Coll. on Regulation in Network Industries, as amended,
- Act No. 556/2010 Coll., amending and supplementing Act No. 338/2000 Coll. on Domestic Voyage and on amending and supplementing certain acts, as amended and on amending and supplementing certain acts,
- Notification of the Ministry of Foreign Affairs of the Slovak Republic No. 554/2010 Coll. on adoption of amendments and supplements to Regulation concerning the International

Carriage of Dangerous Goods by Rail (RID) – Amendment C to Convention concerning International Carriage by Rail (COTIF) adopted in Bern on 9 May 1980, as amended by Protocol 1999 on amendment of Convention concerning International Carriage by Rail (COTIF) of 9 May 1980,

- Decree of the Ministry of Finance of the Slovak Republic No. 552/2010 Coll., providing Details on Draw up of Control Stamp for Marking of Cigarettes Consumer Package and on its Graphical Elements and Information,
- Act No. 551/2010 Coll., amending and supplementing Act No. 448/2008 Coll. on Social Services and on amending and supplementing Act No. 455/1991 Coll. on Trade Licence (Trade Licence Act) as amended, as amended and on amending Act No. 447/2008 Coll. on Financial Benefit for Compensation of Severe Disability and on amending and supplementing of certain acts,
- Act No. 547/2010 Coll. on Integration of Railway Police to the Police Forces and on amending and supplementing certain acts,
- Act No. 545/2010 Coll. on Provision of Grants in the Competence of the Ministry of Foreign of the Slovak Republic and on amending and supplementing of Act No. 617/2007 Coll. on Official Developing Aid and on amendment of Act No. 575/2001 Coll. on Organization of Government Activity and Organization of Central State Administration as amended,
- Act No. 544/2010 Coll. on Grants in the Competence of the Ministry of Labour, Social Affairs and Family of the Slovak Republic,
- Notification of the Ministry of Health of the Slovak Republic No. 542/2010 Coll. on issuance of Measure, amending Measure of the Ministry of Health of the Slovak Republic No. 07045/2003-OAP of 30 December 2003, providing the Scope of the Regulation of Prices in the Area of Health Care as amended,
- Notification of the Ministry of Health of the Slovak Republic No. 541/2010 Coll. on issuance of Measure providing a List of Dietetic Foodstuffs Fully or Partially Reimbursed from the Public Health Insurance,
- Notification of the Ministry of Health of the Slovak Republic No. 540/2010 Coll. on issuance of Measure, providing List of Medical Devices Fully or Partially Reimbursed from Public Health Insurance,
- Notification of the Ministry of Health of the Slovak Republic No. 539/2010 Coll. on issuance of Measure, providing List of the Substances and Medicinal Products Fully or Partially Reimbursed from the Public Health Insurance,
- Notification of the Ministry of Finance of the Slovak Republic No. 538/2010 Coll. on issuance of Measure amending and supplementing Measure of the Ministry of Finance of the Slovak Republic of 10 December 2008 No. MF/22273/2008-74, providing details on Arrangement and Marking of Financial Statement Items, Content Determination of such Items and Scope of Financial Statement Data Designated for Publication, on Frame Chart of Accounts and Accounting Methods for Fund of Deposit Protection, Investment Guarantee Fund, Electronic Money Institutions and Branches of Foreign Financial Institutions and on amending of certain measures,
- Notification of the Ministry of Finance of the Slovak Republic No. 537/2010 Coll. on issuance of Measure, amending and supplementing Measure of the Ministry of Finance of the Slovak Republic of 18 December 2007 No. MF/26307/2007-74, providing details on Arrangement and Marking of Financial Statement Items, Content Determination of such Items and Scope of Financial Statement Data Designated for Publication, on Frame Chart of Accounts and Accounting Methods for Security Traders and Branches of Foreign Security Traders and on amending and supplementing of certain measures, as amended by Measure 10 December 2008 No. MF/24547/2008-74,
- Notification of the Ministry of Finance of the Slovak Republic No. 536/2010 Coll. on issuance of Measure of the Ministry of Finance of the Slovak Republic of 13

- December 2007 No. MF/25835/2007-74, providing details on Arrangement and Marking of Financial Statement Items, Content Determination of such Items and Scope of Financial Statement Data Designated for Publication, on Frame Chart of Accounts and Accounting Methods for Mutual Funds, Retirement Pension Funds and Supplementary Pension Funds as amended by Measure of 10 December 2008 No. MF/24545/2008-74,
- Notification of the Ministry of Finance of the Slovak Republic No. 534/2010 Coll. on issuance of Measure, amending and supplementing Measure of the Ministry of Finance of the Slovak Republic of 16 December 2002 No. 23054/2002-92, providing details on Accounting Methods and Frame Chart of Accounts for Entrepreneurs Accounting in the System of Double-Entry Bookkeeping as amended,
 - Regulation of the Government of the Slovak Republic No. 530/2010 Coll., amending and supplementing Regulation of the Government of the Slovak Republic No. 373/2008 Coll., providing Requirements for Introduction of Products for Protection of Plants in the Market as amended,
 - Act No. 528/2010 Coll., amending and supplementing Act No. 300/2008 Coll. on Organization and Support of Sport and on amending and supplementing of certain acts, as amended by Act No. 462/2008 Coll.,
 - Act No. 526/2010 Coll. on Provision of Grants in the Competence of the Ministry of Interior of the Slovak Republic,
 - Act No. 525/2010 Coll. on Provision of Grants in the Competence of the Ministry of Health of the Slovak Republic,
 - Act No. 524/2010 Coll. on Provision of Grants in the Competence of the Government Office of the Slovak Republic,
 - Notification of the Ministry of Finance of the Slovak Republic No. 522/2010 Coll. on issuance of Measure, amending and supplementing Measure of the Ministry of Finance of the Slovak Republic of 31
- March 2003 No. 4455/2003-92, providing details on Arrangement, Marking and Content Determination of Individual Financial Statement Items, and Scope of Individual Financial Statement Data Designated for Publication for Entrepreneurs Accounting in the System of Double-Entry Bookkeeping as amended,
 - Act No. 519/2010 Coll., amending Act No. 495/2008 Coll. on Patent Validity Maintenance Fee, European Patent Validity Maintenance Fee with Effects for the Slovak Republic and on Supplementary Protection Certificate for Medical Substances and Agents for Plant Protection Maintenance Fee and on amending and supplementing of certain acts as amended by Act No. 600/2008 Coll.,
 - Act No. 514/2010 Coll. amending and supplementing Act No. 171/2005 Coll. on Gambling and on amending and supplementing of certain acts as amended and on amending Act of the National Council of the Slovak Republic No. 145/1995 Coll. on Administrative Fees as amended,
 - Act No. 510/2010 Coll. amending and supplementing Act of the National Council of the Slovak Republic No. 278/1993 Coll. on Administration of State Property as amended and amending Act No. 172/2004 Coll. on Transfer of Ownership to Real Estate in the Ownership of the Slovak Republic to Municipality or Higher Territorial Unit as amended,
 - Act No. 509/2010 Coll. amending and supplementing Act No. 446/2001 Coll. on Property of Higher Territorial Units as amended,
 - Act No. 507/2010 Coll. amending and supplementing Act of the Slovak National Council No. 138/1991 Coll. on Property of Municipalities as amended,
 - Act No. 506/2010 Coll. amending and supplementing Act No. 176/2004 Coll. on Disposition with the Property of Public Service Institutions and on amending of Act of the National Council of the Slovak Republic No. 259/1993 Coll. on Slovak Forestry Chamber as amended by Act No. 464/2002 Coll. as

- amended by Act No. 581/2004 Coll.,
- Ordinance of the Ministry of Culture of the Slovak Republic No. 503/2010 Coll. on Details of Purpose of Provision of Grant, Template of the Application, Description of the Project and Overall Budget of the Project and other Details of the Application,
- Measure of the Ministry of Labour, Social Affairs and Family of the Slovak Republic No. 497/2010 Coll., providing the Amount of Pension Value for the year 2011,
- Regulation of the Government of the Slovak Republic No. 496/2010 Coll., amending and supplementing Regulation of the Government of the Slovak Republic No. 354/2006 Coll., providing Requirements for the Water Designated for Human Use and Control of Quality of the Water Designated for Human Use,
- Act No. 495/2010 Coll. amending and supplementing Act No. 185/2002 Coll. on Judicial Council of the Slovak Republic and on amending and supplementing of certain acts as amended,
- Act No. 494/2010 Coll., amending and supplementing Act No. 289/2008 Coll. on Use of Electronic Registration Cashdesk and on amending and supplementing of Act of the Slovak National Council No. 511/1992 Coll. on Taxes and Contributions Administration and on amending in the System of Territorial Financial Bodies as amended as amended,
- Act No. 493/2010 Coll. amending and supplementing Act No. 170/2001 Coll. on Emergency Reserves of Oil and Oil Products and on Solution of State of Oil Emergency as amended and on amending of Act of the National Council of the Slovak Republic No. 82/1994 Coll. on State Material Reserves as amended,
- Regulation of the Government of the Slovak Republic No. 489/2010 Coll. amending and supplementing Regulation of the Government of the Slovak Republic No. 50/2007 Coll. on Registration of Strains of Cultivation Plants as amended,
- Regulation of the Government of the Slovak Republic No. 488/2010 Coll. on Conditions of Provision of Aid in Agriculture in the Form of Direct Payments,
- Regulation of the Government of the Slovak Republic No. 487/2010 Coll. amending and supplementing Regulation of the Government of the Slovak Republic No. 199/2005 Coll. on Protection Measures against Spread and Proliferation of Organism Damaging Plants or Plant Products as amended,
- Notification of the Railway Regulatory Authority No. 484/2010 Coll. on issuance of Ordinance on Regulation of Fare in Railway Transport,
- Decree of the Ministry of Labour, Social Affairs and Family of the Slovak Republic No. 481/2010 Coll. amending Decree of the Ministry of the Labour, Social Affairs and Family of the Slovak Republic No. 44/2004 Coll. executing Section 69(2) of Act No. 5/2004 Coll. on Employment Services and on amending and supplementing of certain acts as amended,
- Notification of the Ministry of Foreign Affairs of the Slovak Republic No. 477/2010 Coll. on Adoption of Changes of Executive Regulation to the Convention on the Grant of European Patents (European Patent Convention) and Changes of Fees Regulation to the Convention on the Grant of European Patents (European Patent Convention),
- Notification of the Ministry of Foreign Affairs of the Slovak Republic No. 476/2010 Coll. on Adoption of Changes to the Executive Regulation to the Convention on the Grant of European Patents (European Patent Convention),
- Notification of the Ministry of Foreign Affairs of the Slovak Republic No. 475/2010 Coll. on Adoption of Changes to the Executive Regulation to the Convention on the Grant of European Patents (European Patent Convention),
- Notification of the Railway Regulatory Authority No. 473/2010 Coll. on issuance of Ordinance amending Ordinance of the Railway Regulatory Authority of 3 August 2010 No. 1/2010 on Requirements of Application for

- Determination of Fare and on Method of Regulation of Fare in Railway Transport, Act No. 468/2010 Coll. amending Act No. 497/2009 Coll. on State Budget for the Year 2010 and a amending and supplementing Act No. 523/2004 Coll. on Budgetary Rules of Public Administration and on amending and supplementing of certain acts as amended,
- Decree of the Ministry of Transport, Building and Regional Development of the Slovak Republic No. 464/2010 Coll. amending and supplementing Decree of the Ministry of Transport, Post and Telecommunication of the Slovak Republic No. 547/2009 Coll., providing Methods of Marking of Segments of Highways and Speed Motorways which Utilisation is Subject to Payment, Template of Vignette and Means of its Placement on the Motor Vehicle as amended,
- Notification of the Railway Regulatory Authority No. 462/2010 Coll. on issuance of Ordinance on Determination of Payments for Access to Railway Infrastructure,
- Notification of the Ministry of Foreign Affairs of the Slovak Republic No. 461/2010 Coll. on Adoption of Changes and Amendments of Regulations Enclosed to the European Agreement Concerning the International Carriage of Dangerous Goods by Inland Waterways,
- Notification of the Ministry of Foreign Affairs No. 460/2010 Coll. on Adoption of Changes to the Convention Concerning International Carriage by Rail (COTIF) as amended by the Protocol 1999 on amendment of the Convention Concerning International Carriage by Rail of 9 May 1980,
- Notification of the Ministry of Finance of the Slovak Republic No. 458/2010 Coll. on issuance of Measure amending and supplementing Measure of the Ministry of Finance of the Slovak Republic of 13 December 2007 No. MF/27076/2007-74, providing Details on Methods of Accounting and Details on Arrangement and Content Determination of Financial Statement Items for Accounting Units Accounting in Single-Entry Bookkeeping

- performing Business Activity or other Self Wage-Earning Activity, if Demonstrating their Expenses Invested to Reach, Secure and Maintenance of Income for Purposes of Determination of Income Tax Basis as amended,
- Measure of the Ministry of Transport, Construction and Regional Development of the Slovak Republic No. 453/2010 Coll. providing Templates of Applications for Provision of Subvention for Development of Housing.

JUDICIAL DECISIONS

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

UNAUTHORISED COLLECTION FROM ACCOUNT IN BANK; STATUTORY BAR FOR REMITTING OF UNJUSTIFIED ENRICHMENT IN COMMERCIAL RELATIONS

(Decision of the Supreme Court of the Slovak Republic No. 1 Obdo V 5/2008, published in the journal From Court Practice 6/2010)

I. Right of the owner of account to the payment of unlawfully collected funds is not right to remitting of the unjustified enrichment. If the bank collects from the account funds without written consent (order) of the owner of account or without the fulfillment of conditions stated in the contract, the bank breaches duties stipulated in Section 709(1) of the Commercial Code (editor's note: respective provision governs the duties of the bank related to the managing of a current account) with a consequence to compensate such damage pursuant to Section 373 of the Commercial Code.

II. Even if the unjustified enrichment is governed by the Civil Code, the right to remitting of the unjustified enrichment is statute-barred after the lapse of general limitation period of four years pursuant to Section 397 of the Commercial Code.

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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).

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