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ACT

of 18 June 2008

on the use of electronic cash registers and on the amendment to Act of the Slovak National Council No. 511/1992 Coll. on administration of taxes and fees and on changes in the system of territorial financial authorities as amended

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

PART I

Article 1

Basic Provision

(1) This Act governs

- a) the conditions of the use of electronic cash registers and virtual cash registers to record sales revenues within the territory of the Slovak Republic,
- b) the status and activities of a servicing organisation related to the use of electronic cash registers,
- c) **certification proceedings for cash register software and secure data repository.**

(2) This Act applies to natural persons or legal persons that, based on a business licence¹), sell goods or provide services (hereinafter the "business operator"); this Act also applies to business operators with their permanent residence or registered office outside the territory of the Slovak Republic if they sell goods or provide services within the territory of the Slovak Republic.

Article 2

Definitions

For purposes of this Act

- a) electronic cash register means
 - 1. an electronic registration device equipped with an operating memory, inbuilt registration software, fiscal memory, customer display, clock, keyboard and printer, which together form a single functional unit;
 - 2. a computer with own registration software and a separate fiscal printer;
- b) the electronic e-kasa client cash register means;
 - 1. on-line cash register;
 - 2. virtual cash register;
- c) on-line cash register means a set of a cash register software, secure data repository, hardware means which ensure communication with the e-kasa system by way of an integration interface to be published by the Financial Directorate of the Slovak Republic (*Finančné riaditeľstvo Slovenskej republiky*) (the

- "Financial Directorate") on its web site, and other means safeguarding compliance with the obligations in accordance with this Act;
- d) virtual cash register means the service established by the Financial Directorate communicating through an end device and provided exclusively by way of
 1. mobile applications in the possession of the Financial Directorate; and
 2. client environment established by the Financial Directorate on their web site;
 - e) end device means an electronic device allowing access to the environment of the virtual cash register and print cash receipts, receipts marked "INVALID DOCUMENT", "DEPOSIT" or "WITHDRAWAL";
 - f) client environment means a web application which is used to enter the data of the cash receipt, receipt marked "INVALID DOCUMENT", "DEPOSIT" or "WITHDRAWAL";
 - g) operating memory means a technical device that stores all data on the sale of goods or provision of services, and results of financial transactions related to the sale of goods or provision of services, and that is controlled solely by the inbuilt registration software of the electronic cash register device;
 - h) inbuilt registration software means the software controlling the recording of the goods sold or services provided;
 - i) own registration software means the software controlling the preparation of data on the sale of goods or provision of services before the data is recorded in the fiscal printer via the communication module; the own registration software must communicate with the inbuilt registration software based on communication protocol and may only be placed in the computer that communicates with the inbuilt registration software by way of the communication module;
 - j) fiscal memory means a technical device for one-off and permanent recording of day-end closing report data;
 - k) fiscal printer means an electronic registration device equipped with an operating memory, inbuilt registration software, fiscal memory, customer display, clock, printer and communication module, which together form a single functional unit;
 - l) communication module means a technical device for the transmission of data defined by the fiscal printer manufacturer between the computer and the fiscal printer, which serve for the recording of financial transactions related to the sale of goods or provision of services;
 - m) e-kasa system means the environment set up by the Financial Directorate which serves to keep record of data reports transmitted by way of the e-kasa client cash register;
 - n) cash register software means the on-line cash register software ensuring compliance with the requirements referred to in Article 4a(2);
 - o) secure data repository means a secured technical device for one-off and permanent unencrypted record of data reports and other data printed or submitted by on-line cash register; other requirements for secure data repository shall be defined by the Financial Directorate on its web site;
 - p) business operator's e-kasa zone means an Internet zone set up on the Financial Directorate's web site serving for administration of the e-kasa client cash register and generation of summaries of that business operator's revenues recorded in the e-kasa system;
 - q) unique buyer identifier means a numerical code or an alphanumeric chain which serves to identify the buyer; the tax registration number may be deemed to be unique buyer identifier;
 - r) unique identifier of receipt means a code allocated by the e-kasa system which serves to verify the authenticity and validity of the cash receipt, the receipt marked "INVALID DOCUMENT", "DEPOSIT" or "WITHDRAWAL";
 - s) unique identifier of cash register software and of secure data repository means the data which specifies the name and version of the cash register software and the secure data repository; the prerequisites of such identifier shall be published by the Financial Directorate on its web site;
 - t) business operator's signature code means a code issued by the e-kasa client cash register at printing of cash receipts, receipt marked "INVALID DOCUMENT", "DEPOSIT" or "WITHDRAWAL" which serves to identify the business operator; the prerequisites of such identifier shall be published by the Financial Directorate on its web site;
 - u) business operator's verification code means a code issued by the e-kasa client cash register at printing of cash receipts, receipt marked "INVALID DOCUMENT", "DEPOSIT" or "WITHDRAWAL"; the prerequisites of such verification identifier shall be published by the Financial Directorate on its web site;

- v) response time means a period of time from the first attempt at submitting a data report during which business operator must wait for being allocated a unique identifier of receipt from the e-kasa system; the threshold response time amounts to 2 seconds;
- w) data message means data in the cash receipt, receipt marked "INVALID DOCUMENT", "DEPOSIT" or "WITHDRAWAL" and other data transmitted from the e-kasa client cash register to the e-kasa system; the particulars of data message shall be published by the Financial Directorate on its web site;
- x) identification data of on-line cash register means a set of data required to generate a cash receipt, receipt marked "INVALID DOCUMENT", "DEPOSIT" or "WITHDRAWAL" which unambiguously identify the business operator's on-line cash register;
- y) authentication data of the on-line cash register means the data which enable verification of the on-line cash register identity during communication with the e-kasa system;
- z) sales revenue means a payment accepted for the goods sold or services provided at a point of sale either in cash or through other means of payment serving as a cash substitute, namely through electronic means of payment or a voucher carrying an entitlement to buy goods or receive services, except for the payment accepted by cashless transfer to the account of the business operator; any payment accepted as an advance payment is also considered a sales revenue;
- aa) goods mean any product, semi-finished product, material or raw material sold by a business operator;
- ab) service means any service described in the Statistical Classification of Economic Activities²⁾ and listed in Annex No. 1;
- ac) point of sale means a place where sales revenues are received;
- ad) protection marker means a sign comprised of letters "M" and "F" whose template is included in Annex No.2;
- ae) tax code of the electronic cash register means a code assigned by the tax office;
- af) e-kasa client cash register code means a code assigned by the tax office;
- ag) turnover means sales revenues less the amount of negative turnover;
- ah) negative turnover means the sum of
 1. amounts of goods returned;
 2. negative items recorded in the electronic cash register or in the e-kasa client cash register; and
 3. discounts on prices of goods sold or services provided;
- ai) return of goods means the record of a returned payment for the goods sold, for the goods, or for the service provided in the complaint procedure or for service not provided where the cash receipt was closed; the initial cash receipt identifier to which the payment refunded applies shall be entered with the recorded item in the e-kasa client cash register;
- aj) cash receipt identifier means the cash receipt number issued at the sale of goods or provision of service by the electronic cash register, or the unique identifier of receipt issued at the sale of goods or provision of service by the e-kasa client cash register; if the response time is exceeded, the business operator's verification code shall be used as cash receipt identifier for the purposes of return of goods or correction of the item recorded;
- ak) negative item means the amount of the deposit paid back for returnable packages;³⁾
- al) correction in the electronic cash register means the annulment of a recorded item before it is printed on a cash receipt;
- am) correction of a submitted item in the e-kasa client cash register means the correction of the data submitted to the e-kasa system or stored in the secure data repository if the response time is exceeded stating the initial cash receipt identifier to which the item applies;
- an) cancellation means the annulment of a recorded item after it was printed on a cash receipt from the electronic cash register and the cash receipt was not closed;
- ao) item means information about the goods sold or returned as recorded in the electronic cash register or in the e-kasa client cash register, or information about the provided service as recorded in the electronic cash register or virtual cash register;
- ap) cumulative turnover means the sum of all turnovers recorded in the electronic cash register since it was put into operation or in the e-kasa client cash register since the beginning of its use;
- aq) cash receipt means a payment receipt, a refund receipt for the goods returned, a refund receipt for the goods sold or service provided in the case of a customer complaint, a refund receipt for the service not provided, or a receipt for the returned returnable packages issued by an electronic cash register or by e-kasa client cash register;
- ar) sales slip means a substitute document issued in lieu of a cash receipt;
- as) control file means a copy of numerical data from cash receipts and documents pursuant to Article 4(2)(a)

- Point 8 stored in electronic form with a defined structure that can be processed by a computer, and a copy of cash receipts, documents pursuant to Article 4(2)(a) Point 8 and day-end closing reports saved in electronic form independently of the electronic cash register operator;
- at) day-end closing report means a print-out from the electronic cash register that contains data on the daily summary of financial transactions related to the sale of goods or provision of services;
- au) interval closing report means a print-out that contains detailed or summary data from the fiscal memory for a specified time interval;
- av) summary closing report means a print-out that contains data on the daily summary of financial transactions related to the sale of goods or provision of services from the commencement of the sale of goods or provision of services on the respective day;
- aw) electronic cash register book means a book with pages numbered in ascending order, which cannot be disassembled and is placed at a point of sale along with the electronic cash register; a sample electronic cash register book is included in Annex No. 3;
- ax) seal means a protective mark that cannot be removed from the electronic cash register without being broken or incurring any other visible damage, and contains security features to prevent its counterfeiting;
- ay) data storage medium means a memory medium able to ensure the storage of control files and data from the fiscal memory with no power source required for the electronic cash register;
- az) communication protocol means a set of instructions, sequences, functions, and information based on which the inbuilt registration software functions."

Article 3

Obligation to Record Sales Revenues by Electronic Cash Registers or by the electronic e-kasa client cash register

(1) The business operator is obliged to record sales revenues in the electronic cash register or in the e-kasa system by way of e-kasa client cash register without undue delay after receiving it; this obligation does not apply to business operators subject to liquidation or bankruptcy proceedings, with the exemption of business operators that continue their operations even after the bankruptcy order.⁴⁾ If the business operator is unable to make a record of the sales revenue in the e-kasa system due to exceeded response time, the business operator shall store the data message in the on-line cash register. The business operator is obliged to send the stored data message to the e-kasa system within 96 hours from the first attempt to send the same; where the data message cannot be sent to the e-kasa system due to reasons attributable to the Financial Directorate, the time period for its sending shall be deemed kept if that message is sent within 96 hours from publication of the notice of removal of the issues attributable to the Financial Directorate on its web site.

(2) The obligation to record sales revenues referred to in Section 1 does not apply to

- a) the sale of
1. duty stamps **save for a voucher pursuant to a special regulation^{4a)}**, municipal public transport tickets, pre-paid telephone cards, daily press and periodicals;
 2. coins made of precious metals, commemorative bank notes, commemoratives coins, collector's coins, bank note sheets and circulating coin sets, as well as bank notes and coins withdrawn from circulation which lost the status of legal tender after the period had expired for their replacement in the National Bank of Slovakia,⁵⁾ in banks,⁶⁾ in foreign bank branches,⁷⁾ and at numismatic exchanges;
 3. postal stamps at stamp exchanges;
 4. goods through vending machines;
 5. Cash On Delivery goods;
 6. complementary goods in connection with the provision of postal services;
 7. goods related to the provision of complementary services aboard railway vehicles, buses, aircrafts and ships;
 8. goods by seriously disabled people;⁸⁾ this shall not apply if a person which is not a seriously disabled person accepts the sales revenues on behalf of the seriously disabled person;
 9. living animals, with the exception of aquarium fish, exotic birds, exotic animals, snakes, hamsters,

guinea pigs and other rodents;

10. goods in alpine facilities not connected to a road network and public electricity distribution system;

11. goods produced as part of students' practical training courses;

b) the services provided

1. by seriously disabled people;⁸⁾ this shall not apply if a person which is not a seriously disabled person accepts the sales revenues on behalf of the seriously disabled person;

2. in alpine facilities not connected to a road network and public electricity distribution system;

3. as part of students' practical training courses;

4. through vending machines.

(3) If the business operator deposits any cash in the electronic cash register other than the sales revenues received, the business operator shall, without undue delay after the deposit, register that cash in the electronic cash register and prepare a document marked "DEPOSIT". If the business operator deposits or withdraws any cash in or from the e-kasa client cash register other than the sales revenue received, the business operator shall register the same without any undue delay after such deposit or withdrawal in the e-kasa system. If the business operator is prevented from registering documents marked "DEPOSIT" or "WITHDRAWAL" in the e-kasa system due to exceeded response time, the business operator is obliged to store the data message in the on-line cash register. The business operator is obliged to send the stored data message to the e-kasa system within 96 hours from the first attempt to send the same; where the data message cannot be sent to the e-kasa system due to reasons attributable to the Financial Directorate, the time period for its sending shall be deemed kept if that message is sent within 96 hours from publication of the notice of removal of the issues attributable to the Financial Directorate on its web site.

(4) The business operator is obliged to use an electronic cash register or the electronic e-kasa client cash register at all points of sale. The business operator is obliged to place the electronic cash register at the point of sale in such a way so as the customers are able to read the data displayed on the customer display. The electronic cash register that does not meet the requirements pursuant to Article 4 (1) and (2) or which has not been put into operation as described in Article 7, or a the electronic e-kasa client cash register that does not meet the requirements pursuant to Article 4a shall not be placed at the point of sale.

(5) The business operators who perform their business activities under an association agreement⁹⁾ and sell their goods or provide services at a single point of sale may jointly use a single electronic cash register **or the electronic e-kasa client cash register.**

(6) The business operator shall issue a receipt marked with the words "VOID RECEIPT"

a) when recording data during trial operation;

b) when putting the electronic cash register into operation and following its repair;

c) when providing on-site training to a natural person who will register sales revenues in the electronic cash register or the electronic e-kasa client cash register; or

d) when preparing other documents that are not cash receipts and contain information about the prices of goods or services; the foregoing shall not apply to the documents to be issued for the sale of goods or provision of services for which sales revenues are received by cashless transfer.

(7) The business operator using the e-kasa client cash register to register the sales revenue is obliged to register the document marked "INVALID DOCUMENT" in the e-kasa system. If the business operator is prevented from registering the document marked "INVALID DOCUMENT" in the e-kasa system due to exceeded response time, the business operator is obliged to store the data message in the on-line cash register. The business operator is obliged to send the stored data message to the e-kasa system within 96 hours from the first attempt to send the same; where the data message cannot be sent to the e-kasa system due to reasons attributable to the Financial Directorate, the time period for its sending shall be deemed kept if that message is sent within 96 hours from publication of the notice of removal of the issues

attributable to the Financial Directorate on its web site.

(8) Business operator that is not subject to the obligation to keep records of sales revenue as per **Article(2)** is requested to make accessible a notice at each point of sale stating that the business operator is not requested by this Act to use the electronic cash register or the electronic e-kasa client cash register making such notice unambiguous, understandable, easy to access and legible for a buyer. If the business operator is not obligated to use the electronic cash register or the electronic e-kasa client cash register according to Article 3(2)(a) Point eight or (b) Point one, the business operator is requested to have the disability identification card for persons with serious disability or for persons with serious disability with personal assistant⁸) or a legalized photocopy of these cards at the point of sale for the purposes of inspection according to Article 17(1).

Article 3a

Postponement of Submission of Data from On-line Cash Register to the e-kasa System

- (1) Where internet signal is not accessible at a point of sale, the business operator is obliged to file, and be able to demonstrate the filing of, an application for postponement of submission of the data from the on-line cash register to the e-kasa system without any undue delay to any tax office. The application shall be filed in a prescribed structured form complying with the Tax Procedure Code^{9a)} by way of an electronic form to be published by the Financial Directorate on its web site.
- (2) The tax office shall issue a decision granting or not granting the postponement of submission of the data from the on-line cash register to the e-kasa system; appeal may not be filed against that decision. The tax office shall send the decision not granting the postponement as referred to in Section 1 to the business operator. The tax office is obliged to issue decisions without any undue delay.
- (3) If the business operator was issued a decision as referred to in the first sentence of Section 2, the business operator is obliged to register the sales revenue in the e-kasa system by way of the on-line cash register without any undue delay after the receipt thereof and store the data message in the on-line cash register. Where the business operator is prevented from submitting the stored data message to the e-kasa system due to internet inaccessibility, the business operator is obliged to send the same in 30 days from saving thereof; if the information from the data message cannot be registered in the e-kasa system on or before the last day of that time limit due to reasons attributable to the Financial Directorate, the time limit shall be considered to have been met if the information from the data message is registered in the e-kasa system within 96 hours from publication of the notice of removal of issues attributable to the Financial Directorate on its web site.
- (4) If the reason based on which decision referred to in the first sentence of Section 2 issued by the tax office expires, the business operator is obliged to inform the tax authority of such event in eight days after having, provably, become aware of it.
- (5) If the tax office or customs authority becomes aware of the expiry of the reason based on which the decision referred to in the first sentence of Section 2 was issued, the tax office shall repeal that decision.
- (6) The appellate body is the Financial Directorate; for decisions of the Financial Directorate, the appellate body is the President of the Financial Administration who makes decisions on the basis of proposals of a special commission appointed by him or her.
- (7) The decision referred to in the second sentence of Section 2 which is valid in law may be reviewed by the Financial Directorate out of the Financial Directorate's motion or other motion; where the decision was made by the Financial Directorate, that decision may be reviewed by the President of the Financial Authority out of the motion of a special commission appointed by him or her. The authority competent to review decisions outside appeal may not repeal or change the decision after the lapse of one year from the contested decision having become valid in law.
- (8) The motion to resume proceeding shall be filed within three months from the day when the business operator became provably aware of the reasons for resuming the proceeding.

Article 4

Requirements for Electronic Cash Registers

- (1) Only the following can be used for purposes of fulfilling the obligations under Article 3 (1)
 - a) the type of electronic cash register for which the Customs Office Bratislava has issued the decision on

meeting the requirements for electronic cash register (hereinafter the "decision on certification") pursuant to Sections 2 to 4,

b) the electronic cash register,

1. which has been assigned the tax code of the electronic cash register by the tax office (Article 7 (3)),
2. which is marked with a seal;
3. top which the accredited person¹⁰⁾ issued documents declaring the fulfilment of the technical requirements in the process of conformity assessment laid down by a special regulation.¹¹⁾
4. which is constructionally identical with the electronic cash register type covered by a certificate issued by the Customs Office Bratislava or a certificate issued by an accredited entity¹⁰⁾ certifying fulfilment of the requirements under (2) through (4).

(2) In addition to the technical requirements pursuant to Section 1 (b) Point 3, the electronic cash register must also meet the following requirements:

a) it must provide for

1. the creation of a day-end closing report if sales revenue has been recorded in the electronic cash register and no day-end closing report was created before 24:00 (midnight) on the respective day; any cash receipt whose preparation begins before 24:00 (midnight) is included in the day-end closing report of the respective day and next cash receipt may only be prepared after the completion of the day-end closing report;
2. the compliance of numerical data of price items and the total amount due as printed on the cash receipt, stored in the operating memory and shown on the customer display;
3. a notification to the business operator of the need to perform obligatory electronic cash register maintenance after the technical conditions specified by the manufacturer have been met; the technical conditions are subject to approval by the Customs Office Bratislava during the certification proceedings; the notification to the business operator shall be shown at least on the electronic cash register display in such a way that the business operator is required to confirm, each time the electronic cash register is switched on, this notification until the servicing organisation performs the obligatory electronic cash register maintenance and, that the first notification to the business operator of the need to perform the obligatory electronic cash register maintenance within a specified time interval is immediately recorded in the fiscal memory, including the date and time of that first notification;
4. a notification to the business operator before the fiscal memory capacity for the storage of day-end closing reports is full; the notification has the form of a message shown on the electronic cash register display each time it is switched on and the business operator is required to confirm the notification before they may start using the electronic cash register; the notification is displayed when the number of available records is equal to or less than 50;
5. switching to a fiscal memory read only mode if the maximum values of records referred to in Sections 3 and 4 are achieved; no cash receipt and day-end closing reports can be printed;
6. storing the data in the fiscal memory so that they cannot be modified or damaged without the possibility to detect such a modification or damage by means of a technical device of the electronic cash register, or without destructing the fiscal memory;
7. the printing of the protection marker on the cash receipt and day-end closing report slip only after all other data mentioned in Article 8 (1) and Article 12 (2) have been printed;
8. the printing of receipts marked "VOID RECEIPT" or "DEPOSIT" so that they do not contain the protection marker;
9. the printing of a receipt marked with the word "DEPOSIT" and a receipt marked with the words "VOID RECEIPT" so that the words "VOID RECEIPT" appear on every third line of that receipt;
10. that prior to the putting into operation, it prints the words "CASH REGISTER TEST" on every third line of a print-out that shall not contain the protection marker;

b) it must enable

1. data reading by a computer from the fiscal memory of the electronic cash register;
2. recording sales revenues at least in two different currencies;
3. printing all characters of the Slovak alphabet and punctuation marks;
4. printing the cash receipts and the receipts referred to in Letter a) Point 8 above and their simultaneous recording in the operating memory and subsequent inclusion of the data from those receipts in the data to be stored in the fiscal memory;
5. creating a day-end closing report using all the data stored in the operating memory which result from the financial transactions related to the sale of goods or the provision of services in such a way that, in the course of the day-end closing report creation, the summary data are stored in the fiscal memory and, at the same time, deleted from the operating memory so as to prevent the same data from being stored in the fiscal memory again when preparing the next day-end closing report;
6. creating a summary closing report containing only informative data on the sale of goods or the provision of services from the commencement of the sale of goods or provision of services on the respective day until the creation of the summary closing report; no data are recorded in the fiscal memory;
7. deleting data from the operating memory only if a day-end closing report has already been created using those data and its summary record is permanently saved in the fiscal memory;
8. printing print-outs legible for a period of five years from the end of the calendar year, in which they were printed;
9. recording data on the sum of goods returned, the sum of negative items and the sum of discounts provided, and recording data on the number of goods returned, the number of negative items and the number of discounts provided;
10. the immediate blocking of operation of the electronic cash register if the printer, customer display or fiscal memory has been disconnected;
11. printing only a single original copy of the cash receipt and of the document referred to in Letter a) Point 8 above, with its copy being simultaneously saved in the operating memory or on an appropriate data storage medium; the copy of the original cash receipt may be printed but shall not contain the protection marker;
12. printing an interval closing report pursuant to the day-end closing report dates or pursuant to registration numbers of day-end closing reports within the required time interval;
13. storing the data in the operating memory even in the event of a voltage drop or a complete disruption of power supply to the electronic cash register until the day-end closing report is created;
14. storing the data in the operating memory not connected to an external power source for at least 90 days;
15. attaching a seal in such a way as to prevent access to the fiscal memory and other components of the electronic cash register, which safeguard its proper functioning, without damaging the seal; place(s) where the seal should be attached are suggested by the electronic cash register manufacturer and approved by the Customs Office Bratislava in the certification proceedings; the manufacturer of the electronic cash register shall, based on the approval by the Customs Office of Bratislava,

include the information about the positions of seals in the documentation on the electronic cash register;

16. marking the tax code of the electronic cash register on the cash receipts and receipts pursuant to Letter a) Point 8, on day-end closing and interval closing reports,
17. replacing data storage media, paper tapes and non-rechargeable power sources without damaging the seal;
18. verifying authenticity of control files by means of technical devices of the electronic cash register;
19. on-line connection to information systems of the Financial Administration, where the conditions of on-line connection shall be laid down by a generally binding legal regulation to be issued by the Ministry of Finance of the Slovak Republic.

(3) The fiscal memory must

- a) be placed inside the electronic cash register in a compartment inaccessible to the business operator and firmly attached to the electronic cash register frame so that it may be taken out but, at the same time, so that its replacement by any person other than the servicing organisation can be detected;
- b) have a sufficient storage capacity to record and store the data from day-end closing reports for at least five years; the stored data must remain available until the expiry of the statutory period during which a tax or a tax difference may be imposed;¹²⁾
- c) be designed in such a way so as to enable the tax office or the customs office to retrieve the data stored in it even by means of a different electronic device;
- d) be marked with a unique and nonrecurring code generated by the manufacturer of the electronic cash register; the code shall be printed on a destructive self-adhesive label that is attached to the fiscal memory during its manufacture and is also attached to the external cover of the electronic cash register along with the manufacturing plate of the electronic cash register;
- e) enable changing the value added tax rates and currency.

(4) Without any possibility to modify or remove any of the following data, the fiscal memory

a) must contain

1. the protection marker,
2. the tax code of the electronic cash register,
3. business name, registered office or place of business of the business operator and the point of sale, if different from the registered office or place of business,
4. the taxpayer identification number, unless the business operator is a value added tax payer,
5. the value added tax identification number, if the business operator is a value added tax payer,
6. date and time of putting the electronic cash register into operation,
7. the value added tax rate for at least three different value added tax rates,
8. at least two currencies,

b) records

1. the data from the day-end closing report specified in Article 12 (2) (f), (h) to (n) and (p) to (t),
2. a maximum number of 100 deletions of the data from the operating memory prior to the creation of the day-end closing report;
3. a maximum number of 500 disconnections of the printer including dates and times of such disconnections;
4. a maximum number of 500 disconnections of the customer display including dates and times of such disconnections;
5. a maximum number of 500 disconnections of the fiscal memory including dates and times of such disconnections;

6. the date and time of each first notification of the need to perform obligatory electronic cash register maintenance within a specified time interval of maintenance; 50 records at least;
7. the change of value added tax rate; 20 records at least;
8. the control code necessary for the verification of the control file authenticity.

(5) Any electronic cash register labelled with a broken seal, counterfeited seal or a seal non-complying with this Act is considered as not labelled pursuant to this Act.

(6) Within the certification proceedings, the manufacturer, importer or distributor of the electronic cash register is also obliged to submit to the Customs Office Bratislava an electronic device for retrieval of the data stored in the fiscal memory, which is not placed inside the electronic cash register; the device shall be lent to the Customs Office Bratislava for the entire period of production of the electronic cash register and ten years following the end of production of the electronic cash register. The manufacturer, importer or distributor of the electronic cash register shall, within 30 calendar days from delivery of the call of the Customs Office Bratislava to provide the Customs Office Bratislava with

- a) hardware and software tools to read and export the control files and content of the fiscal memory inbuilt in the electronic cash register;
- b) software tools to verify the authenticity of control files and the procedure to verify the authenticity of the control file for the certified type of electronic cash register;
- c) description of formats and content of the control file and fiscal memory;
- d) communication protocol;
- e) description of the algorithm used for the calculation of the control code from the control file data;
- f) other information or tools as required by the Customs Office Bratislava.

(7) The business operator shall ensure that the obligatory cash register maintenance is performed by the servicing organisation not later than within five years from putting the electronic cash register into operation and, subsequently, not later than every five years from the previous maintenance. The obligatory maintenance reviews the technical condition of the electronic cash register and the integrity of seals in order to safeguard the proper functioning of the electronic cash register. The servicing organisation shall record the date of the obligatory maintenance performance in the electronic cash register book and confirm its result and record by a stamp, provided that the servicing organisation owns one, and the signature of the natural person who performed the obligatory electronic cash register maintenance, including the person's name and surname.

(8) The business operator shall, without undue delay, notify the servicing organisation of detecting a damaged and/or missing seal; the business operator shall record the date and time of the notification in the electronic cash register book without undue delay.

(9) The business operator shall keep a communication cable to the electronic cash register at the point of sale and provide this cable to the tax office, customs office, Financial Directorate, or the Financial Administration Criminal Office (hereinafter "Financial Administration Bodies") in order to connect the electronic cash register to a computer for the purposes of control and export of the control files and content of the fiscal memory, and enable the Financial Administration Bodies to connect to the electronic cash register by means of a computer; the foregoing does not apply where the computer can be connected to the electronic cash register using a wireless technology.

(10) Manufacturer, importer, or distributor of the electronic cash register shall, without any undue delay, notify, and make accessible, to the servicing organisation and the Customs Office Bratislava each update of the inbuilt registration software or own registration software along with the unique identification of the version of such software programmes. In the notice for the Customs Office Bratislava, the manufacturer, importer, or

distributor of the electronic cash register shall state

- a) data of update of the inbuilt registration software or own registration software along with unique identification of the version of such software programmes;
- b) list of servicing organisations which were notified of and granted access to the update stating the date of such notice and access granting;
- c) method of determining the version of the inbuilt registration software or own registration software on the type and model of the electronic cash register;
- d) description of changes compared to the most recent certified version of the electronic cash register describing the ties to the basic fiscal requirements for the electronic registration software including solemn declaration by a responsible person about authenticity of the changes described.

Article 4a

Requirements for the electronic e-kasa client cash register

(1) For purposes of fulfilling the obligation pursuant to Article 3(1), (3), and (7) and pursuant to Article 3a(3) only the following devices may be used:

- a) virtual cash register
 1. that was assigned a code in accordance with Article 7a by the tax office;
 2. that meets the requirements laid down in Section 2;
- b) on-line cash register
 1. that was assigned a code in accordance with Article 7a by the tax office;
 2. that meets the requirements laid down in Section 2;
 3. that makes use of a cash register software and secure data repository which was issued a decision of certification of the cash register software and secure data repository in accordance with Article 4c.

(2) The e-kasa client cash register must enable:

- a) display of the unique identifier of receipt on the cash receipt, the document marked "INVALID DOCUMENT", "DEPOSIT" or "WITHDRAWAL";
- b) display of a readable QR code that may be processed by technical devices, the particulars of which shall be published by the Financial Directorate on its web site;
- c) preparation of a document marked "INVALID DOCUMENT", "DEPOSIT" or "WITHDRAWAL" and containing the unique identifier of receipt;
- d) printing of a document marked "INVALID DOCUMENT" and containing the words "INVALID DOCUMENT" in every third row of such document;
- e) display of all characters of the Slovak alphabet and punctuation marks;
- f) printing of a cash receipt;
- g) printing of a copy of a cash receipt not containing the unique identifier of receipt, QR code, business operator's verification code, and business operator's signature code;
- h) display of "CHECK DOCUMENT WITH QR CODE" on the cash receipt behind the QR code;
- i) **display of words "OFF-LINE DOCUMENT" on a cash receipt before QR code, where the response time was exceeded;**
- j) numbering of cash receipts, documents marked "INVALID DOCUMENT", "DEPOSIT" or "WITHDRAWAL" in a sequence in one row for each calendar month in an ascending order starting with the figure one (the "serial number");
- k) storage of the data message where the response time is exceeded or in the event of applying the procedure under Article 3a(3) in a secure data repository, and its additional registration in the e-kasa system as referred to in Article 3(1), (3), and (7), or its sending to the e-kasa system in accordance with Article 3a(3);
- l) communication with the e-kasa system under the terms and conditions to be published by the Financial Directorate on its web site;
- m) storage of, and access to, data messages and other data printed or sent by on-line cash register in a secure data repository;
- n) storage of authentication data and identification data in a secure data repository in a structure that shall be published by the Financial Directorate on its web site;
- o) preparation of a cash receipt, document marked "INVALID DOCUMENT", "DEPOSIT" or "WITHDRAWAL" from the on-line cash register, but not before the data message has been registered in the e-kasa system; this shall not apply where the response time has been exceeded;
- p) electronic submission of a cash receipt issued by the e-kasa client cash register, but not before the

data message has been registered in the e-kasa system; this shall not apply where the response time has been exceeded;

- q) agreement of the data referred to in Article 8(2), (7), and (10) with the data submitted to the e-kasa system referred to in Article 8a;
- r) sending of data referred to in Article 8a to the e-kasa system;
- s) display of the information for business operator of expiry of the authentication data of on-line cash register no later than 30 days prior to expiry of that period;
- t) sending of the unique identifier of cash register software and of secure data repository at submission of each data message.

(3) Printer that will communicate with the electronic e-kasa client cash register must enable printing of all characters of the Slovak alphabet and punctuation marks and printing of printouts legible for a period of five years from the end of the calendar year in which they were printed. The content or arrangement of data of the final printouts generated by the electronic e-kasa client cash register may not be thereafter supplemented or amended.

(4) Use of client environment for using the virtual cash register by business operator other than the client environment pursuant to Article 2(d) Point two is forbidden.

Article 4c

Certification Proceedings for Cash Register Software and Secure Data Repository

(1) The certification proceedings for the cash register software and the secure data repository shall be conducted by the Financial Directorate.

(2) The certification proceedings for the cash register software and the secure data repository shall commence based on an application submitted by the manufacturer, importer or distributor of the cash register software and the secure data repository on the date of its delivery to the Financial Directorate. The application shall be submitted on a form based on a template to be compiled by the Financial Directorate and published on its website. The application shall contain

- a) for a natural person, the business name and permanent residence, place of business of the business operator, the taxpayer registration number if assigned;
- b) for a legal person, the business name and registered office, the name and surname of the governing body or representative, identification number of the organisation;
- c) an annex consisting in particular of the testing results according to test scenarios published on the Financial Directorate's web site with a completed test protocol, user manual, compilation version of the cash register software, functional specifications of the cash register software and the secure data repository describing functionalities and their principle, connections, and dependencies.

(3) The Financial Directorate may also request the manufacturer, importer or distributor of the cash register software and the secure data repository to provide additional documents and articles which are necessary to assess the compliance with the requirements for on-line cash register referred to in Article 4a(2).

(4) The manufacturer, importer or distributor of the cash register software and the secure data repository is obliged to provide the cash register software and the secure data repository to the Financial Directorate during the entire time of manufacture and sale, and during five years following the end of production and sale thereof.

(5) After having assessed the documents and articles presented and after having verified the compliance with the requirements for the cash register software and the secure data repository as referred to in Article 4a(2), the Financial Directorate shall issue a decision of certification of the cash register software and the secure data repository. The verdict part of the decision on certification of the cash register software and the secure data repository shall state the name, version, and unique identifier of cash register software and of secure data repository. An appeal may not be filed against the decision. The decision on certification of the cash register software and the secure data repository shall remain valid for no more than five years from having become valid in law.

(6) If the cash register software or the secure data repository fails to meet any of the requirements under Article 4a(2), or if the manufacturer, importer or distributor of the cash register software and the secure data repository fails to submit all documents or articles referred to in Sections 2 and 3 which are necessary to assess compliance with the requirements for the cash register software or the secure data repository as referred to in Article 4a(2), the Financial Directorate shall issue a decision denying

certification of the cash register software and the secure data repository.

(7) The Financial Directorate is obliged to make decision on the application pursuant to Section 2 within 90 days from the commencement of certification proceedings for cash register software and secure data repository; in justified cases, this time period may be extended by the appellate body by 90 days. The Financial Directorate shall inform the manufacturer, importer or distributor of the cash register software and the secure data repository in writing of extension of the time period giving reasons therefor.

(8) The appellate body is the President of the Financial Administration who decides based on a proposal of the commission appointed by him or her.

(9) Legal remedies may not be filed against the decision which has become valid in law.

(10) The manufacturer, importer or distributor of a cash register software or secure data repository is obliged to inform the Financial Directorate of each update to the cash register software with a description of changes made within 15 days from the date of such change. Such notice shall also contain updated documentation of the cash register software and the compilation version of the cash register software. The Financial Directorate shall review the changes made and, where such changes have an impact on the requirements for the cash register software referred to in Article 4a(2) or for the results of test scenarios referred to in Section 2(c), the Financial Directorate shall request the manufacturer, importer or distributor of the cash register software and the secure data repository to apply, *mutatis mutandis*, the provisions under Section 2. In the event of a change or modification of the secure data repository, the provisions under the first through third sentence and of Section 2 shall be applied *mutatis mutandis*.

(11) The manufacturer, importer or distributor of a cash register software and secure data repository is obliged to only deliver to business operator a cash register software and secure data repository certified by the Financial Directorate based on a decision on certification of the cash register software and secure data repository.

(12) Where the manufacturer, importer or distributor of a cash register software and secure data repository violate the obligation referred to in Section 4 and Section 10, the Financial Directorate shall repeal the decision on certification of the cash register software and the secure data repository and inform the business operator accordingly without any undue delay. The information about repeal of the decision on certification of the cash register software and the secure data repository shall be posted on the Financial Directorate's web site in 15 days from the decision having become valid in law.

(13) After repeal of the decision on certification of cash register software and secure data repository referred in Section 12, the business operator is obliged to stop using the cash register software and secure data repository no later than in 30 days from delivery of the information about repealing the decision on certification of the cash register software and secure data repository. Where the information referred to in Section 12 has not been sent to business operator, the business operator is obliged to stop using the cash register software and the secure data repository no later than in 30 days from having been informed thereof by the tax office or customs authority during inspection of compliance with the provisions of this Act.

(14) The Financial Directorate prepares based on valid certification decision for cash register software and secure data repository referred to in Section 5 and decisions repealing certification of the cash register software and secure data repository referred to in Section 12 a list of certified cash register softwares and secure data repositories that shall be updated and posted on the Financial Directorate's web site from time to time. Such list shall, in particular, contain the business name, registered office or address of permanent residence of manufacturer, importer or distributor of the cash register software or secure data repository, unique identifier of cash register software and of secure data repository, and the date when the decision under Section 5 or 12 became valid in law.

Article 5

Servicing Organisation

(1) The servicing organisation is a natural or legal person that

- a) based on its business licence,¹⁾ is entitled to perform repairs and maintenance of electronic cash registers;
- b) has entered into an agreement on the performance of repairs and maintenance of electronic cash registers with the manufacturer, importer or distributor of electronic cash registers;
- c) is included in the Servicing Organisation Register (hereinafter the "Register") kept by the tax office.

(2) The servicing organisation is obliged to

- a) repair the electronic cash register within 48 hours of being notified of its malfunction or of delivery of the electronic cash register for repair; if the beginning or end of this time period falls on a Saturday, Sunday or a public holiday, this period is deemed to have commenced or ended, as the case might be, on the next subsequent working day;
- b) place written order for seals from the Financial Directorate, keep records thereof and prepare settlement as set forth in Article 16;
- c) notify the tax office without undue delay of having ascertained that a seal was damaged or missing, that the data stored in the electronic cash register had been modified, or that the electronic cash register deviated from what had been certified by the Customs Office Bratislava; such findings, including their dates, must be recorded in the electronic cash register book and the records must be confirmed by a stamp, provided that the servicing organisation owns one, and a signature of a natural person who made the record, including the person's name and surname;
- d) replace the damaged or missing seal without undue delay and make a record to that effect, including the date of replacement, in the electronic cash register book, and confirm the record by a stamp, provided that the servicing organisation owns one, and a signature of a natural person who made the record, including the person's name and surname.
- e) make, at each repair and required maintenance of the electronic cash register, an update of the inbuilt registration software or own registration software to the newest version that is available for the relevant type and model of the electronic cash register and record the date of update in the electronic cash register book and confirm the record with a stamp, provided that the servicing organisation owns one, and a signature of a natural person who made the record, including the person's name and surname;
- f) inform, without any undue delay, the customs office of a loss of seal stating the batch and serial number of the seal and the date of loss;
- g) inform the business operator of a change of data pursuant to Article 7(1)(a) Point four within 15 days from the date of change.

Article 6 Register

(1) The tax office shall make an entry into the Register if the natural or legal person referred to in Article 5

(1) (a)

- a) submits a written application containing a list of electronic cash register types for which they will perform repairs and maintenance;
- b) encloses to the application a copy of the contract pursuant to Article 5 (1) (b); this obligation does not apply to the natural or legal person that is simultaneously the manufacturer, importer or distributor of electronic cash registers; the natural or legal person is required to attach to the application under Letter a) a copy of the document demonstrating that the person is simultaneously the manufacturer, importer or distributor of electronic cash registers.
- c) was not in the past five calendar years lawfully deleted from the register of servicing organisations pursuant to section 6(d).

(2) The tax office shall decide on the entry in the Register within 15 calendar days from the day when the application pursuant to Section 1 (a) was submitted. The tax office shall make the entry in the Register as of the day, on which the decision on the entry in the Register enters into legal force.

(3) The decision on the entry in the Register cannot be appealed against.

(4) The Register shall include

- a) the business name, registered office or place of business of the servicing organisation and the taxpayer identification number;
 - b) the list of electronic cash register types for which the servicing organisation performs repairs and maintenance.
- (5) If the information included in the application pursuant to Section 1 (a) or in Article 5 (1) (b) change or if the servicing organisation stops performing repairs and maintenance of electronic cash registers, the

servicing organisation shall be obliged to notify the tax office of the changes within a time period pursuant to a special regulation.¹⁴⁾

(6) The tax office shall delete the servicing organisation from the Register if the servicing organisation

- a) has been dissolved or ceased to exist,
- b) has stopped performing repairs and maintenance of electronic cash registers,
- c) fails to notify the changes stated in Section 5 within the specified time period.
- d) fails to prepare the settlement of taking and use of seals taken over pursuant to Article 16 in the period of 15 days from the date when the decision imposing a penalty for an administrative offence pursuant to Article 16a(a)) becomes valid in law

(7) The tax office shall decide on the deletion of the servicing organisation from the Register within 15 calendar days from the date on which it learnt of the facts specified in Section 6. The decision on the deletion from the register may be appealed. The appeal has a suspensive effect.

(8) Based on the registers kept pursuant to Article 5 (1) (c), the Financial Directorate shall prepare an electronic register that is regularly updated and published at their website.

Article 7

Putting an Electronic Cash Register into Operation

(1) For the purpose of obtaining a tax code for an electronic cash register, the business operator shall submit to any tax office the following

a) the electronic cash register book (Article 13) with the completed identification data on the business operator, with the data on the electronic cash register and on the servicing organisation that performs repairs and maintenance of the electronic cash register for the business operator, whereas

1. for a natural person, the identification data on the business operator include the business name and permanent residence, place of business of the business operator and the point of sale, if different from the place of business; taxpayer identification number if the business operator is not a value added tax payer; value added tax identification number if the business operator is a value added tax payer; stamp provided that the business operator owns one, and the signature of the business operator;

2. for a legal person, the identification data on the business operator include the business name and registered office, the name and surname of the statutory body or representative, point of sale, if different from the registered office, identification number of the organisation, the taxpayer identification number if it is not a value added tax payer, the value added tax identification number if it is a value added tax payer, stamp, provided that the business operator owns one, and the signature of their statutory body or representative;

3. the data on the electronic cash register include its type, model and serial number; name of the manufacturer, importer or distributor of the electronic cash register for which the decision on certification has been issued;

4. the data on the servicing organisation that performs repairs and maintenance of the electronic cash register for the business operator include the business name, permanent residence of the natural person or business name, registered office of the legal person and taxpayer identification number; two servicing organisations may be indicated in the electronic cash register book;

b) a copy of the decision on certification of the electronic cash register or fiscal printer, provided that the fiscal printer is certified separately as a separate electronic registration device pursuant to Article 4(1)(a); the seller of the electronic cash register or fiscal printer shall be obliged to hand over this document containing the serial number of the electronic cash register or fiscal printer to the business operator upon the purchase of the electronic cash register or fiscal printer.

(2) If business operators perform their activities on the basis of an association agreement pursuant to

Article 3 (5) and share a single electronic cash register, the documents pursuant to Section 1 and a copy of the association agreement shall be submitted only by one of the associated parties based on their agreement.

(3) After verifying the data referred to in Sections 1 and 2, the tax office shall, without undue delay, assign a tax code to the electronic cash register; a tax office employee enters the above tax code into the electronic cash register book including the date of its assignment, and confirms the entry by a stamp and signature, including his/her name and surname. In the event of a change of the locally competent tax office, the tax code of the electronic cash register shall remain unchanged.

(4) The electronic cash register may only be put into operation by the servicing organisation. The servicing organisation puts the electronic cash register into operation by recording the data specified in Article 4 (4) (a) in the fiscal memory and by recording the fiscal memory code in the electronic cash register book; the servicing organisation shall record these facts in the electronic cash register book stating the date and time and confirm the entry by a stamp, provided that the servicing organisation owns one, and a signature of the natural person who put the electronic cash register into operation, including the person's name and surname.

(5) When putting the electronic cash register into operation and after each intervention of the servicing organisation into the electronic cash register, the servicing organisation shall label the electronic cash register with a seal affixed to it as defined in Article 4 (2) (b) Point 15; the servicing organisation shall record each intervention into the electronic cash register in the electronic cash register book stating the reason, date and time of intervention and confirm the record with its stamp, provided that the servicing organisation owns one, and with a signature of the natural person that performed such intervention, including the person's name and surname. The servicing organisation shall record in the electronic cash register book also the number of the seal with which it labelled the electronic cash register pursuant to the first sentence.

(6) If the electronic cash register is used in multiple points of sale at different times, portable cash register shall be stated as the point of sale.

Article 7a

Assignment of e-kasa Client Cash Register Code and Commencement of e-kasa Client Cash Register

(1) To put the e-kasa client cash register into operation, the business operator shall apply with any tax office for assignment of the e-kasa client cash register code. The application shall be filed in a prescribed structured form complying with the tax procedure code^{9a)} by way of a designated electronic form to be published by the Financial Directorate on its web site. After verifying the data, the tax office shall assign a code to the e-kasa client cash register without any undue delay. If more than one e-kasa client cash register is used at a point of sale, each of such cash registers shall be assigned its e-kasa client cash register code.

(2) The application referred to in Section 1 shall contain particularly the information about the business operator referred to in Section 4 and the core business according to the the Statistical Classification of Economic Activities²⁾ within which the e-kasa client cash register shall be used. Where the business operator has a permanent residence or registered office outside the Slovak Republic, the application shall be filed with any tax office on a form the template of which shall be published by the Financial Directorate on its web site.

(3) Where the application referred to in Section 1 has any shortcomings, the tax office shall call upon the business operator to eliminate those shortcomings. At the same time, the business operator shall be informed that if they fail to eliminate the shortcomings within the time period specified by the tax office, the tax office shall not assign the e-kasa client cash register code; tax office shall send a notice to the business operator to that effect.

(4) For on-line cash register, the Financial Directorate shall make accessible in the business operator's e-kasa zone the code referred to in Section 1 to business operator along with the authentication data of on-line cash register and the identification data of business operator as follows:

a) for a natural person, the business name, place of business and point of sale, if located in a place other than the place of business, identification number of organisation, were applicable, taxpayer registration number, identification number for the value added tax, where the business operator is payer of value added tax;

b) for a legal person, the business name and registered office, point of sale, if located in a place other than the registered office, identification number of organisation, taxpayer registration number, identification number for the value added tax, where the business operator is payer of value added tax.

(5) The business operator is obliged to enter the data referred to in Section 4 in such cash register prior to first use of the on-line cash register.

(6) For virtual cash register, the tax office shall deliver to business operator the code pursuant to Section 1 along with login data.

(7) Where the identification data referred to in Section 4 have changed, the business operator is obliged to take care of their update in the on-line cash register. The business operator is obliged to inform any tax office of a change of the business name, point of sale, where different than the place of business or registered office, or a change of the core business activity according to the Statistical Classification of Economic Activities²⁾ for which the e-kasa client cash register shall be used by business operator, and business operator shall do so in 30 days from making such change. The first and the second sentence of Section 1 shall apply, *mutatis mutandis*, to such notice. Where the business operator has a permanent residence or registered office outside the Slovak Republic, the notice shall be filed with any tax office on a form the template of which shall be published by the Financial Directorate on its web site.

(8) Where the e-kasa client cash register is used in multiple points of sale at different times, the portable e-kasa client cash register shall be stated as the point of sale, and the business operator shall enter in the e-kasa client cash register the address or GPS coordinates of the point of sale where the business operator keeps real time records of the sales revenues received, deposit, or withdrawal of cash, or the vehicle registration number of a vehicle where that vehicle is operated as a point of sale. The particulars of installation of a portable e-kasa client cash register shall be published by the Financial Directorate on its web site.

(9) In the event of a loss, abuse or theft of the authentication data of on-line cash register, the business operator is obliged to make the authentication data of on-line cash register invalid and, where the business operator continues to use the on-line cash register, the business operator shall apply with the Financial Directorate for repeated assignment of authentication data of on-line cash register in a manner to be published by the Financial Directorate on its web site.

(10) If business activities are performed under a partnership agreement in accordance with Article 3 par. 5, using one common e-kasa client cash register, then the application referred to in Section 1 and a copy of the partnership agreement shall be submitted by one of the parties to the partnership agreement, as the parties agree.

Article 8 Cash Receipt

(1) After recording the sales revenue in the electronic cash register or in the electronic e-kasa client cash register, the business operator shall be obliged to hand over a cash receipt to the buyer except for a copy of the cash receipt immediately after it is printed by the electronic cash register or the electronic e-kasa client cash register; the business operator must not hand over to the buyer any other payment receipt issued by the electronic cash register or the electronic e-kasa client cash register. The cash receipt issued by the e-kasa client cash register may be sent or made accessible to the buyer in an electronic form by the business operator, if so agreed by the buyer and if so requested before the cash receipt is printed, and the business operator does not print the cash receipt. For the purposes of submission of a cash receipt issued by the e-kasa client cash register in an electronic form, the business operator may process buyer's personal data, i.e. the address of buyer's electronic mail. The cash receipt issued by the electronic cash register shall include at least the following mandatory information:

- a) the tax code of the electronic cash register,
- b) the taxpayer identification number if the business operator is not a value added tax payer,
- c) the value added tax identification number if the business operator is a value added tax payer,
- d) the protection marker,
- e) the cash receipt sequence number since the last day-end closing report,
- f) the date and time of the issue,
- g) the title of the goods or service, quantity of goods or the scope of service and the value added tax rate, except where the value added tax payer applies a special tax application regime pursuant to a special regulation,^{14b)}
- h) the price of the goods or service,

- i) the business name, registered office or place of business of the business operator and the point of sale, if different from the registered office or place of business,
- j) the value added tax base, if the business operator is a value added tax payer, broken down by individual VAT rates, except where the value added tax payer applies a special tax application regime pursuant to a special regulation,^{14b)}
- k) the value added tax rate or information on the value added tax exemption, if the business operator is a value added tax payer, broken down by individual VAT rates, except where the value added tax payer applies a special tax application regime pursuant to a special regulation,^{14b)}
- l) the total amount of value added tax, if the business operator is a value added tax payer, broken down by individual VAT rates, except where the value added tax payer applies a special tax application regime pursuant to a special regulation,^{14b)}
- m) the rounded price,¹⁵⁾
- n) the total amount due,
- o) other data required pursuant to a special regulation.¹⁶⁾

(2) The cash receipt issued by the electronic cash register concerning the payment of an invoice or a part thereof shall contain, as a minimum, the data referred to in points a) through f), i), and m) through o) of Section 1. The cash receipt issued by the e-kasa client cash register concerning the payment of an invoice or a part thereof shall contain, as a minimum, the data referred to in points c), f), i), and m) through o) of Section 1, the taxpayer registration number, the e-kasa client cash register code, the identification number of the organisation, where assigned to business operator, the serial number, the unique identifier of receipt, a readable QR code, the business operator's verification code, it may contain the unique buyer identifier if presented by the buyer before registering the sales revenues received and the invoice number. The document marked "INVALID DOCUMENT" issued by the electronic cash register shall contain, as a minimum, the data referred to in points a) through c), and e) through o) of Section 1. The document marked "INVALID DOCUMENT" issued by the e-kasa client cash register shall contain, as a minimum, the data referred to in points c), f) through o) of Section 1, the taxpayer registration number, the e-kasa client cash register code, the identification number of the organisation, where assigned to business operator, the serial number, the unique identifier of receipt, and the business operator's verification code. The document issued by the electronic cash register marked "DEPOSIT" shall contain, as a minimum, the data referred to in points a) through c), e), f), and i) of Section 1 and the amount deposited in accordance with Article 3(3). The document issued by the e-kasa client cash register marked "DEPOSIT" or "WITHDRAWAL" shall contain, as a minimum, the data referred to in points c), f), and i) of Section 1, the taxpayer registration number, the e-kasa client cash register code, the identification number of the organisation, where assigned to business operator, the unique identifier of receipt, the business operator's verification code, and the amount deposited or withdrawn in cash in accordance with Article 3(3).

(3) The designation of the goods or services must be expressed so that it is possible to determine or name unambiguously the sold goods or provided service and to distinguish them from other goods or services; shortened names of goods and services are also acceptable. The goods or service must not be identified using only the numerical or alphanumeric code.

(4) Upon the return of payment for returned goods or for goods or services based on a customer complaint, for the non-provided service or for the returned returnable packages, the business operator shall be obliged to hand over to the buyer a cash receipt immediately after it is printed by the electronic cash register or, when the operation of the electronic cash register is interrupted, the original sales slip. The business operator shall be obliged to proceed in the same way when using the electronic e-kasa client cash register.

(5) The business operator is obliged to display, at any point of sale, a specimen cash receipt pursuant to Sections 1 issued by every electronic cash register in a clear, well arranged, comprehensible, accessible and legible manner for the buyers. In the event that several electronic cash registers of the same type are placed at the point of sale, such specimen cash receipt does not have to be displayed at every electronic cash register. On the displayed cash receipt, the business operator shall highlight the tax code of the electronic

cash register, date, time, total amount due and the protection marker. The business operator shall be obliged to proceed accordingly when using the electronic e-kasa client cash register.

(6) The business operator using the electronic e-kasa client cash register may print or send to buyer in electronic form only one original cash receipt.

(7) The cash receipt issued by the e-kasa client cash register shall contain, as a minimum, the data referred to in points c), f) through o) of Section 1, the taxpayer registration number, the identification number of the organisation where assigned to the business operator, the e-kasa client cash register code, the unique identifier of receipt, a readable QR code, the serial number, the business operator's verification code, and it may contain the unique buyer identifier if presented by the buyer before registering the sales revenues received; where goods have been returned or the item registered in the e-kasa client cash register corrected, the cash receipt must also contain the initial cash receipt identifier.

(8) Change of any data indicated on the generated cash receipt pursuant to Section 7 is forbidden.

(9) Where the response time has been exceeded, the cash receipt issued by the e-kasa client cash register shall contain, as a minimum, the data referred to in Section 7 with the exception of the unique identifier of receipt, and shall contain the business operator's signature code. Where the response time has been exceeded, the cash receipt issued by the e-kasa client cash register concerning the payment of an invoice or a part thereof shall contain, as a minimum, the data referred to in the second sentence of Section 2 with the exception of the unique identifier of receipt, and shall contain the business operator's signature code. Where the response time has been exceeded, the document marked "INVALID DOCUMENT" issued by the e-kasa client cash register shall contain, as a minimum, the data referred to in the fourth sentence of Section 2 with the exception of the unique identifier of receipt, and shall contain the business operator's signature code. The document marked "DEPOSIT" or "WITHDRAWAL" issued by the e-kasa client cash register shall contain, as a minimum, the data referred to in the last sentence of Section 2 with the exception of the unique identifier of receipt, and shall contain the business operator's signature code.

(10) Where a single-purpose voucher for the purchase of goods or provision of services in accordance with special regulation^{4a)} is sold, the business operator shall issue a cash receipt in the electronic cash register in accordance with Section 1 or Section 2 where payment of an invoice is concerned; for exchange of the single-purpose voucher for goods or service, the business operator shall issue a cash receipt containing, as a minimum, the data referred to in points a) through f), h), i), and m) through o) of Section 1, the designation of the goods or service, and the quantity of the goods or the scope of the service, respectively. Where a single-purpose voucher for the purchase of goods or provision of services in accordance with special regulation^{4a)} is sold, the business operator shall issue a cash receipt in the e-kasa client cash register in accordance with Section 7 or Section 2, where payment of an invoice is concerned. In the exchange of the single-purpose voucher for goods or service, the business operator shall issue a cash receipt containing, as a minimum, the data referred to in points c), f), h), i), and m) through o) of Section 1, the designation of the goods or service, the quantity of the goods or the scope of the service, respectively, the taxpayer registration number, the e-kasa client cash register code, the identification number of organisation where assigned to the business operator, the serial number the unique identifier of receipt, a readable QR code, the business operator's verification code, the words "payment by voucher", and may contain the unique buyer identifier if presented by the buyer prior to registration of the sales revenue received and the number of the single-purpose voucher; such cash receipt must not contain data referred to in points j) through l) of Section 1.

(11) When using the e-kasa client cash register the business operator providing the service included in Annex No. 1 under code 49.32 "Taxi operation" shall not be obliged to issue a cash receipt and hand it over to the passenger if they produce and hand over or send to the passenger a confirmation of paid fare pursuant to a special regulation^{16c)}; in e-kasa client the business operator shall only record the total sum of paid price.

Article 8a
Scope of Data Submitted to the e-kasa System

(1) When registering the sales revenue in the e-kasa client cash register, the business operator is obliged to take care that the e-kasa client cash register send to the e-kasa system at least the data referred to in points c), f) through h), j) through l), n), and o) of Section 1 of Article 8, the taxpayer registration number, the e-kasa client cash register code, the identification number of organisation where assigned to business operator, the serial number, the unique buyer identifier where presented by the buyer before registration of the sales revenue received, the business operator's verification code, the business operator's signature code, the cash receipt identifier for the return of goods or correction of item registered in the e-kasa client cash register, and the unique identifier of cash register software and secure data repository; for exchange of a single-purpose voucher for goods or service, the information about the exchange of the voucher and the voucher number is sent to the e-kasa system.

(2) For payment of an invoice or a part thereof, the business operator is obliged to take care that the e-kasa client cash register send to the e-kasa system the data referred to in points c), f), and n) of Section 1 of Article 8, the taxpayer registration number, the e-kasa client cash register code, the invoice number, the identification number of organisation where assigned to the business operator, the serial number, the unique buyer identifier if presented by the buyer before registration of the sales revenue received, the business operator's verification code, business operator's signature code, and the unique identifier of the cash register software and the secure data repository.

(3) Where the document is marked "INVALID DOCUMENT", the business operator is obliged to take care that the e-kasa client cash register send to the e-kasa system the data referred to in points c), f) through h), j) through l), n), and o) of Section 1 of Article 8, the taxpayer registration number, the e-kasa client cash register code, the identification number of organisation where assigned to the business operator, the serial number, the business operator's verification code, the business operator's signature code, and the unique identifier of the cash register software and the secure data repository.

(4) Where the document is marked "DEPOSIT" or "WITHDRAWAL", the business operator is obliged to take care that the e-kasa client cash register send to the e-kasa system the data referred to in points c), and f) of Section 1 of Article 8, the taxpayer registration number, the e-kasa client cash register code, the identification number of organisation where assigned to the business operator, the serial number, the business operator's verification code, the business operator's signature code, the unique identifier of the cash register software and the secure data repository, and the amount deposited or withdrawn in accordance with Article 3(3).

(5) Where data from sales slips need to be registered, the business operator shall take care that the e-kasa client cash register send to the e-kasa system data referred to in points c), g), h), j) through l), n), and o) of Section 1 of Article 8, the taxpayer registration number, e-kasa client cash register code, the identification number of organisation where assigned to the business operator, the serial number, the unique buyer identifier if presented by the buyer before registration of the sales revenue received, the business operator's verification code, the business operator's signature code, the unique identifier of cash register software and the secure data repository, the cash receipt identifier for the return of goods or correction of an item registered in the e-kasa client cash register, the sales slip serial number, the sales slip issue date and time, the date of sales slip registration in the e-kasa client cash register.

(6) If the business operator uses a portable e-kasa client cash register, the business operator is obliged to send to the e-kasa system in addition to the data referred in Sections 1, 2, and 4 also the address or the GPS coordinates of the portable cash register in which the business operator registers the sales revenue received, cash deposit or withdrawal, or the registration number of a vehicle where vehicle is operated as a point of sale.

(7) The business operator is obliged to store the data under Sections 1 through 6 and the unique identifier of receipt in the on-line cash register.

Article 9

Data and Electronic Cash Register Protection, Data Storage

(1) The business operator shall be obliged to provide for the protection of data stored in the electronic cash register data of the unsubmitted data message stored in the on-line cash register pursuant to Sections 1, 3 or 7 of Article 3, or Section 3 of Article 3a, data contained in the documents pursuant to Article 4 (2) (a) Point 8 or Article 4a (3) (c) or data on the sales slips pursuant to Article 10 (4), data in the print-outs of day-end closing reports and data stored in electronic form on data storage media against loss, damage, misuse, unauthorised intervention and unauthorised access to them; the business operator shall also be obliged to provide for the protection of the electronic cash register, including the inbuilt registration software and to provide for the protection of the authentication data of on-line cash register or login data for the virtual cash register against their misuse, loss or theft.

(2) The business operator shall be obliged to store the data storage media containing the control files, the content of the fiscal memory, and the secure data repository until the expiry of the statutory period during which a tax or a tax difference may be imposed.¹²⁾ The business operator shall, at the request of the tax office or the customs office, submit the complete control files for the requested period in a hard copy or electronic form in a legible text format immediately at the point of sale or within the time period set by the tax office or customs office. At the request of the tax office or the customs office, the business operator shall submit the content of the fiscal memory in electronic form for the requested period. The tax office or the customs office may impose on the business operator an obligation to submit control files and, in doing so, they shall act accordingly pursuant to a special regulation;^{16a)} the obligation to submit control files must not be imposed upon the business operator more frequently than once a month. At the request made by the tax office or customs authority, the business operator is obliged to make accessible or provide data from the secure data repository for the requested time period in a documentary form or in electronic form at the point of sale or in a time period determined by the tax office or customs authority; the scope, structure, particulars and the method of provision of the data from the secure data repository shall be published by the Financial Directorate on its web site.

(3) The business operator shall use such data storage media in respect of which their manufacturer guarantees that the data can be preserved at least until the expiry of the statutory period during which a tax or a tax difference may be imposed.¹²⁾

(4) Cash vouchers issued from electronic cash register when applying procedures under Article 10 par. 5, receipts marked with words "VOID RECEIPT" issued from electronic cash register, printouts from the day-end closing reports issued from electronic cash register and copies of cash sales slips shall be retained by the business operator in chronological order for five years from the end of the calendar year in which the documents were issued.

(5) The business operator shall store the receipt marked with the word "DEPOSIT" issued by the electronic cash register during the day in which it was issued.

(6) The business operator shall use such tape for the print-outs that will ensure the legibility of the data for a period of five years from the end of a calendar year in which they were printed.

Article 10

Interruption of Operation of Electronic Cash Register or Electronic e-kasa client cash register

(1) If the business operator is unable to use the electronic cash register due to a serious reason, except for the loss of electric power or internet connection, the business operator shall notify the servicing organization to that effect without undue delay; the business operator shall also record the reason, date and time of any interruption of electronic cash register operation in the electronic cash register book without undue delay. In addition to the data stated in the first sentence, the business operator shall also record in the electronic cash register book the date and time when the servicing organisation was notified of the malfunction of the electronic cash register and, if the electronic cash register is delivered to the servicing organisation for repair, the date and time of the delivery shall also be recorded; the record shall be confirmed by the servicing organisation, which was notified of the malfunction of the electronic cash register or which

accepted the electronic cash register for repair, by a stamp, if the servicing organisation owns one, and signature of the natural person, who accepted the electronic cash register for repair, including this person's name and surname.

(2) The servicing organisation, which repaired the electronic cash register, shall describe the malfunction and include the date and time of the repair in the electronic cash register book and confirm this record by a stamp, provided that the servicing organisation owns one, and a signature of a natural person who performed the repair of the electronic cash register, including the person's name and surname.

(3) The business operator shall be obliged to record, without undue delay, the date and time on which the electronic cash register was put back into operation in the electronic cash register book.

(4) During the interrupted operation of the electronic cash register, the business operator shall issue sales slips. The business operator shall issue a sales slip in two counterparts; the original sales slip shall be handed over to the buyer without undue delay after the receipt of the payment or, in the case of a customer complaint, after the provision of a refund for the returned goods or provided service, and the copy shall be retained by the business operator. The sales slips shall be numbered in an ascending order without gaps and include data referred to in Article 8 (1) (a) to (c) and (e) to (o); the business operator shall state the tax code of the electronic cash register, the operation of which is interrupted, on the sales slip.

(5) The business operator shall record the data from the issued sales slips in the electronic cash register, the operation of which was interrupted, within ten calendar days after the end of month in which the operation of the electronic cash register was restored.

(6) The procedure pursuant to Sections 4 and 5 shall be applied, *mutatis mutandis*, to the use of the e-kasa client cash register, with the exception of Internet signal dropout for on-line cash register. The sales slip shall contain the data referred to in points c), f) through o) of Section 1 of Article 8, the taxpayer registration number, the identification number of organisation where assigned to the business operator, the sales slip serial number, the sales slip issue date and time, the e-kasa client cash register code for the cash register the operation of which was interrupted and may contain the unique buyer identifier if presented by the buyer before registration of the sales revenue received.

(7) In case of a failure of the on-line cash register or end device, the business operator shall be obliged to restore the operation of that cash register or that device within 48 hours from occurrence of the failure, or shall start using other on-line cash register or other end device.

Article 11

Replacement of Fiscal Memory

(1) The fiscal memory shall be replaced if

- a) its capacity is exhausted and the electronic cash register is still operational;
- b) it is not operational due to its malfunction;
- c) the data referred to in Article 4 (4) (a) Points 1 to 6 stored in the fiscal memory have changed or
- d) the owner of the electronic cash register has changed.

(2) The fiscal memory shall be replaced by the servicing organisation that shall record the reason and the date of fiscal memory replacement into the electronic cash register book and confirm the record by a stamp, provided that the servicing organisation owns one, and signature of a natural person who replaced the fiscal memory, including the person's name and surname; the original fiscal memory shall be handed over to the business operator. The business operator shall confirm the take-over of the original fiscal memory by the signature in the electronic cash register book; the original fiscal memory shall be stored by the business operator until the expiry of the statutory period during which a tax or a tax difference may be imposed.¹²⁾ The servicing organisation shall record the amount of accumulated turnover recorded in the electronic cash register at the time of replacement of the fiscal memory, the code of the original fiscal memory and the code of the new fiscal memory in the electronic cash register book.

(3) After connecting the new fiscal memory, the servicing organisation shall record in the memory the data

referred to in Article 4 (4) (a); the servicing organisation shall record this fact into the electronic cash register book stating the date and time and confirm it by a stamp, provided that the servicing organisation owns one, and with the signature of the natural person who put the electronic cash register book into operation, including the person's name and surname.

(4) Upon the replacement of the fiscal memory, the data in the original fiscal memory shall be saved on the data storage medium by the servicing organisation which shall hand it over to the business operator. The business operator shall confirm the take-over of the data storage medium by signature in the electronic cash register book; the data storage medium shall be stored by the business operator until the expiry of the statutory period during which a tax or a tax difference may be imposed.¹²⁾

Article 12

Day-End Closing Report, Interval Closing Report and Summary Closing Report

(1) Using the operating memory data, the business operator prepares a day-end closing report; the business operator prepares the day-end closing report only for the days on which they received sales revenues. The business operator is obliged to prepare the day-end closing report once a day. When requested by the tax office or the customs office, the business operator shall, immediately at the point of sale or within the time period set by the tax office or the customs office, print an interval closing report or a summary closing report and submit it to the employees of the tax office or the customs office; the obligation to print an interval closing report survives until the expiry of the statutory period during which a tax or a tax difference may be imposed.¹²⁾

(2) The day-end closing report shall include at least the following data:

- a) the protection marker,
- b) the tax code of the electronic cash register,
- c) the taxpayer identification number if the business operator is not a value added tax payer,
- d) the value added tax identification number if the business operator is a value added tax payer,
- e) the business name, registered office or place of business of the business operator and the point of sale, if different from the registered office or place of business,
- f) the date and time of issue,
- g) the sequence number of the day-end closing report since the putting of the electronic cash register into operation,
- h) the number of documents marked with the words "VOID RECEIPT",
- i) the number of cash receipts included in the day-end closing report,
- j) turnover,
- k) negative turnover,
- l) cumulative turnover,
- m) total amount of the value added tax, broken down by individual VAT rates, calculated from the total amounts of value added tax printed on the cash receipt, if the business operator is a value added tax payer,
- n) total turnover, broken down by individual value added tax rates, if the business operator is a value added tax payer,
- o) the sum of cancelled items and their quantity,
- p) the sum of provided discounts and their quantity,
- r) the sum of returned goods and their quantity,
- s) the sum of negative items and their quantity,
- t) the sum of total amounts stated on the documents marked with the words "VOID RECEIPT".

(3) The summary closing report includes at least the data stated in Section 2 (b) to f), h) to k) and

m) to t).

(4) The interval closing report includes at least the date and time of issue, the data referred to in Article 4(4)(a) and (b) Points 2 to 8 stored in the fiscal memory and the summary data or detailed data referred to in Section 2 (h) to (n) and (p) to (t).

(5) The business operator using the electronic e-kasa client cash register is not obliged to prepare day-end closing reports, summary closing report and interval closing report.

Article 13

Electronic Cash Register Book

(1) The business operator is obliged to keep an electronic cash register book. The electronic cash register book must not include any data or records other than those stated in the sample.

(2) The electronic cash register book shall be archived for ten years from the end of the calendar year in which the last record was made.

(3) Business operator is obligated to enter changes of the data mentioned in Article (7) (1) (a) Point 1 or Point 2 in the electronic cash register book in the time period of 15 days from the date of change, and the changes of data mentioned in Point 4 in 15 days from the day of delivery of the servicing organisation's notice pursuant to Article 5(2)(g). In the event of a change of the point of sale which differs from the place of business or from the registered office and in the event of a change of the servicing organisation or in the event of registration of another servicing organisation in the electronic cash register book, the business operator is obliged to submit in 15 days from making an entry in the electronic cash register book to any tax office a notice of making an entry of changes of this data in the electronic cash register book.

Article 14

Obligations Regarding the Change of the Electronic Cash Register Owner

If there is a change of the electronic cash register owner, the original electronic cash register owner shall be obliged to ensure the termination of the electronic cash register operation pursuant to Article 15 and, subsequently, the new electronic cash register owner shall be obliged to put the electronic cash register into operation pursuant to Article 7.

Article 15

Termination of Electronic Cash Register Operation

(1) When the electronic cash register operation is terminated, the servicing organisation shall, at the request of the business operator, remove the fiscal memory from the electronic cash register along with any electronic components that are necessary in order to read the data from the fiscal memory outside the electronic cash register, and hand it over to the business operator. The servicing organisation shall record the termination of the electronic cash register operation in the electronic cash register book, including the date of termination and the amount of the accumulated turnover recorded in the electronic cash register on the date of termination of electronic cash register operation, and confirm the record by a stamp, provided that the servicing organisation owns one, and the signature of the natural person who terminated the electronic cash register operation, including the person's name and surname. The business operator is obliged to store the fiscal memory removed until expiry of the time period applicable to the right to assess tax or tax difference.¹²⁾

(2) The business operator shall notify any tax office of the termination of the electronic cash register operation no later than within three working days following the day on which the operation of the electronic cash register was terminated. The tax office shall cancel the tax code of the electronic cash register as of the day referred to in the first sentence; they shall record this fact in the electronic cash register book and confirm the record by a stamp and a signature of the tax office employee, including the employee's name and surname. The procedure pursuant to the first and the second sentence shall not be applied if the business operator informs the tax office in the application for e-kasa client cash register code pursuant to Article 7a the tax code of the electronic cash register the operation of which was, or is planned to be, terminated as of the date specified in the application.

(3) Upon the termination of the electronic cash register operation, the servicing organisation shall save the

data from the fiscal memory on the data storage medium and hand it over to the business operator. The business operator shall confirm the take-over of the data storage medium by signature in the electronic cash register book; the data storage medium shall be stored by the business operator until the expiry of the statutory period during which a tax or a tax difference may be imposed.¹²⁾

(4) If the operation of the electronic cash register is suspended due to the suspension of the trade licence,^{16b)} the business operator shall be obliged to record the date of such suspension in the electronic cash register book.

(5) After the cancellation of the decision on certification pursuant to Article 4b (16), the business operator shall be obliged to terminate the operation of the electronic cash register within 30 days after the delivery of information about the cancellation of the decision on certification¹⁹⁾ by the Customs Office Bratislava. If the information pursuant to the first sentence has not been sent to the business operator, the business operator shall be obliged to terminate the operation of the electronic cash register within 30 days after the day, on which the tax office or the customs office notified the business operator of that fact during the control of observance of the provisions of this Act.

(6) The tax office shall also cancel the tax code of the electronic cash register if

- a) the business operator is deleted from the companies register without legal successor or from other similar register without legal successor, or if the successor is the Slovak Republic;
- b) out of the tax office's own motion or at the suggestion of the customs office, Financial Directorate or the Financial Administration Criminal Office, if such action by tax office is necessary to fulfil the purpose of this Act., or
- c) the business operator announces in the application for e-kasa client cash register code pursuant to Article 7a the discontinuation of the electronic cash register pursuant to Section 2.

(7) The tax office shall send a notice of tax code cancellation in accordance with Section 6(b) to the business operator without any undue delay.

(8) In the event of death of the business operator or dissolution of the business operator without liquidation, the heir or legal successor shall be obliged to terminate the electronic cash register operation no later than in the time period under special regulation.¹⁴⁾

(9) The fiscal memory, including electronic components necessary to read data from the fiscal memory outside the electronic cash register, can be removed from the electronic cash register, data from fiscal memory held on data media can be saved, the termination date of the operation and the amount of accumulated turnover as at the termination date of the electronic cash register operation as recorded in the electronic cash register can be recorded in the electronic cash register book by the business operator or other person appointed by the business operator, and those persons shall confirm the records by an imprint of the stamp, if any, and by signature of the natural person with the person's name and signature.

Article 15a

Termination of the Use of the electronic e-kasa client cash register

(1) The business operator shall notify any tax office of the termination of the e-kasa klient cash register operation no later than within three working days following the day on which the operation of the electronic cash register was terminated; the notification shall be filed in a prescribed structured form pursuant to special regulation^{9a)} by way of an electronic form prepared to that end to be published by the Financial Directorate on its web site. The tax office shall terminate the use of the e-kasa client cash register without an undue delay. Similar procedure shall apply if the business operator's e-kasa klient cash register has not been placed in service.

(2) The tax office shall terminate the use of the electronic e-kasa client cash register also if

- a) the business operator is deleted from the companies register without legal successor or from other similar register without legal successor, or if the successor is the Slovak Republic;

b) the business operator reports the loss, misuse or theft of login data;
c) out of the tax office's own motion or at the suggestion of the customs office, Financial Directorate or the Financial Administration Criminal Office, if such action by tax office is necessary to fulfil the purpose of this Act; the tax office shall inform the business operator thereof in writing.

(3) If the business operator wants to use the electronic e-kasa client cash register again, they shall be obliged to follow Article 7a.

(4) In the event of death of the business operator or dissolution of the business operator without liquidation, the heir or legal successor shall be obliged to terminate the use of the electronic e-kasa client cash register operation no later than in the time period under special regulation.¹⁴⁾

(5) When the use of virtual cash register is terminated as set forth in Section 2(b) and (c) or Section 4, the tax office shall enable access to the data in the virtual cash register sending new login data to the business operator, heir, or legal successor.

Article 16

Seal

(1) The natural or legal persons that have entered into a contract with the Financial Directorate are authorised to produce seals;¹⁷⁾ seals must be produced in compliance with the security features and data referred to in Annex No. 4.

(2) The seals, in respect of which the person pursuant to Section 1 accepted a complaint, shall be delivered to the Financial Directorate. The Financial Directorate shall destroy such seals and prepare an official record on their destruction in two counterparts; one such counterpart shall be handed over to the person referred to in Section 1.

(3) The Financial Directorate shall sell the ordered quantity of seals to the servicing organisation. The Financial Directorate sells the seals to the servicing organisation for a price pursuant to a special regulation.¹⁸⁾ The Financial Directorate keeps records on the sale of seals to the servicing organisation.

(4) The seals may be used only by the servicing organisation and it must not sell them or hand them over in other way to other natural or legal person.

(5) Servicing organisation shall prepare settlement with regard to the seals supplied to and used by the servicing organisation in accordance with Section 7 at the customs office for the first six months no later than on 31 July of the relevant calendar year and, for the next six months, no later than on 31 January of the following calendar year. Within the settlement with regard to the seals supplied and used by the servicing organisation, the servicing organisation shall deliver to the customs office damaged seals or seals which may not be used anymore for other reason, save for the irreversibly destroyed seals at marking the electronic cash register and seals damaged pursuant to Article 5(2)(d). The customs office shall destroy such seals and prepare an official record with regard thereto.

(6) If the servicing organisation stopped performing repairs and maintenance of electronic cash registers, the quantity of seals supplied to and used by the servicing organisation as set forth in Section 7 shall be settled within 30 days following the day when the decision of the tax office deleting the servicing organisation from the register becomes valid in law. Within the settlement with regard to the seals supplied to and used by the servicing organisation, the servicing organisation shall deliver to the customs office damaged seals or seals which may not be used anymore for other reason, save for the irreversibly destroyed seals at marking the electronic cash register and seals damaged pursuant to Article 5(2)(d). The customs office shall destroy such seals and prepare an official record with regard thereto.

(7) Servicing organisation shall submit the settlement with regard to the seals supplied to and used by the servicing organisation on a data media, including

- a) the quantity of seals purchased by the servicing organisation;
- b) the initial count of non-affixed seals from the previous calendar year;

- c) the total quantity of seals affixed to the electronic cash registers;
- d) the quantity of seals affixed to the electronic cash registers put into operation;
- e) the quantity of seals affixed to the electronic cash registers after they were irreversibly destroyed during a servicing intervention;
- f) the quantity of seals replaced or supplemented pursuant to Article 5(2)(d);
- g) the quantity of seals damaged by the servicing organisation and submitted for destruction pursuant to Section 5;
- h) the quantity of seals returned for destruction pursuant to Section 6;
- i) the quantity of lost seals stating the batch and serial numbers of the lost seals;
- j) the final count of seals;
- k) the batch and serial numbers of the seals with which electronic cash registers have been labelled, broken down by tax code of the electronic cash register and indicating the business name, registered office or place of business of the business operator and the point of sale, if different from the registered office or place of business, and dates when the seals were affixed.

Article 16a **Administrative Offences**

An administrative offence is committed by a person who

- a) fails to use an electronic cash register or electronic e-kasa client cash register for recording sales revenues pursuant to Article 3 (1) the first sentence or receives a sales revenue on the basis of a document issued by an electronic cash register or the electronic e-kasa client cash register, which is not a cash receipt provides inaccurate information in the application about Internet availability at the point of sale in accordance with Article 3a(1), or fails to meet the obligation pursuant to Article 3a(3) or Article 8(6),
- b) puts the electronic cash register or electronic e-kasa client cash register out of operation by their own intervention,
- c) uses an electronic cash register, which does not meet the requirements pursuant to Article 4(1) to (4), or a electronic e-kasa client cash register, which does not meet the requirements pursuant to Article 4a, to record sales revenues or fails to meet the obligations referred to in Article 8a;
- d) fails to hand over a sales slip pursuant to Article 10(4);
- e) records a sales revenue in the electronic cash register or electronic e-kasa client cash register but fails to hand over a cash receipt pursuant to Article 8(1), "(2), (7), (9) and (10);
- f) hands over a cash receipt, receipt or a sales slip that do not meet the requirements pursuant to Article 8(1), (2), (7), (9) and (10) or Article 10(4) and (6);
- g) does not keep an electronic cash register book at the point of sale pursuant to Article 2(aw);
- h) fails to record the cash deposit pursuant to the first sentence of Article 3(3) in the electronic cash register or in the e-kasa client cash register, or the cash withdrawal pursuant to the second sentence of Article 3(3), or fails to meet the obligation pursuant to the third or the fourth sentence of Article 3(3);
- i) fails to follow Article 3(4);
- j) does not use the electronic cash register or electronic e-kasa client cash register in compliance with Article 3(6) or fails to meet the obligation pursuant to the first sentence of Article 3(7);
- k) fails to provide for the performance of the obligatory electronic cash register maintenance pursuant to Article 4(7);
- l) fails to fulfil the obligation pursuant to the second and the third sentence of Article 3(1), the second and the third sentence of Article 3(7), Article 4(9) and (10, or Article 7a(5), (7) through (9);
- m) fails to designate the goods or service pursuant to Article 8(3);
- n) fails to hand over a cash receipt or a sales slip to the buyer pursuant to Article 8(4);
- o) fails to fulfil the obligation pursuant to Article 3(8), Article 3a(4) or Article 8(5);

- p) fails to fulfil the obligation pursuant to Article 9 or Article 10(7);
- q) fails to notify the servicing organisation of a damaged or missing seal pursuant to Article 4(8) or of a malfunction of the electronic cash register pursuant to Article 10(1);
- r) fails to record the data from issued sales slips in the electronic cash register or electronic e-kasa client cash register within the time period pursuant to Article 10(5);
- s) fails to store the fiscal memory until the expiry of the statutory period pursuant to Article 11(2);
- t) fails to prepare a day-end closing report, an interval closing report or a summary closing report or fails to comply with the procedure pursuant to Article 12;
- u) does not keep an electronic cash register book or fails to meet obligation pursuant to Article 13;
- v) fails to observe the procedure at the change of the electronic cash register owner pursuant to Article 14;
- w) fails to notify the termination of electronic cash register operation pursuant to Article 15(2) or termination of the use of the electronic e-kasa client cash register pursuant to Article 15a(1);
- x) fails to record the facts pursuant to Article 4(8), Article 10(1) or (3) or pursuant to Article 15(4) in the electronic cash register book;
- y) fails to include the information about the positions of seals pursuant to Article 4(2)(b) Point 15;
- z) fails to fulfil the obligation pursuant to Article 4(6), Article 4c(4) and (10), Article 17a(4), 17c(4) or Article 18(4);
- aa) fails to hand over the certificate of the electronic cash register or fiscal printer pursuant to Article 7(1)(b);
- ab) fails to do any of the actions pursuant to Article 15(1) or fails to observe the procedure for storing data pursuant to Article 11(4) or Article 15(3);
- ac) fails to provide for the repair of the electronic cash register within the time period pursuant to Article 5(2)(a);
- ad) does not keep the records of seals pursuant to Article 5(2)(b);
- ae) fails to notify the customs office of having ascertained that a seal was damaged or missing, that the data stored in the electronic cash register had been modified, or that the electronic cash register deviated from what had been certified by the Customs Office Bratislava pursuant to Article 5(2)(c), fails to update the inbuilt registration software or own registration software pursuant to Article 5(2)(e) or fails to notify the loss of seal pursuant to Article 5(2)(f);
- af) fails to replace a damaged or missing seal or fails to notify the change of data pursuant to Article 5(2)(d) or (g);
- ag) fails to notify the change of information within the deadline pursuant to Article 6(5);
- ah) fails to label the electronic cash register with a seal pursuant to Article 7(5);
- ai) sells or otherwise hands over seals to another natural or legal person pursuant to Article 16(4);
- aj) fails to hand over to the tax office the damaged or otherwise unusable seals or fails to observe the procedure for settling the quantity of seals supplied to or used with the customs office pursuant to Article 16(5), (6) or (7);
- ak) fails to record the data pursuant to Article 4(7), Article 5(2)(c) and (d), Article 7(4) and (5), Article 10(2), Article 11(2) to (4) or Article 15(1) in the electronic cash register book;
- al) puts the electronic cash register into operation or performs electronic cash register repairs and maintenance and is not registered in the Servicing Organisation Register pursuant to Article 6;
- am) allows, in conflict with this Act, the modification of the data in the electronic cash register, in the electronic e-kasa client cash register, in the control file or performs such modification himself/herself, or allows the modification of the content or arrangement of data of the final outputs created by the electronic e-kasa client cash register or performs such modification himself/herself or changes the data from the data message stored

in the on-line cash register pursuant to Article 3(1), (3), and (7) or Article 3a(3) or enables the change or changes the scope of data sent to the e-kasa system pursuant to Article 8a;

an) puts an electronic cash register, which does not meet the requirements pursuant to this Act, into operation or allows the use thereof;

ao) breaches the prohibition to sell goods or provide services at the point of sale pursuant to Article 16b(7) and (8);

ap) fails to meet the obligation pursuant to Article 4c(13) or fails to terminate the operation of the electronic cash register operation pursuant to Article 15(5).

ar) enables to print, or will print, the protection sign on the cash receipt that is not recorded in the control file, or enables to print, or will print, the data which is not a part of the turnover, negative turnover, accumulated turnover, or control file.

as) fails to meet the obligation pursuant to Article 4c(11).

Sanctions

Article 16b

(1) The tax office or customs office shall impose a fine for an administrative offence pursuant to

- a) Article 16a (a) to (f), (j), (s) and (t) in the amount from EUR 330 to EUR 3,300;
- b) Article 16a (g) to (i), (k), (l), (n), (p) to (r) and (u) to (x) in the amount from EUR 100 to EUR 3,300; a fine for an administrative offence pursuant to Article 16a (h) shall not be imposed by the tax office or the customs office, if the total amount of cash deposited in the electronic cash register or electronic e-kasa client cash register, other than the sales revenues received pursuant to Article 3(3), as ascertained by the tax office or the customs office does not exceed EUR 20;
- c) Article 16a (m) in the amount from EUR 20 to EUR 100 in the event of the second finding of a breach; in the event of the first finding of a breach, the tax office or the customs office shall not impose a fine, but call upon the business operator to remove deficiencies in goods or service designation;
- d) Article 16a (o) in the amount from EUR 50 to EUR 330; upon first detection of a breach pursuant to Article 3 (8), rather than imposing a fine, the tax office or the customs office shall call upon the business operator to remove deficiencies.;**
- e) Article 16a (am), (ap), and (ar) in the amount from EUR 2,000 to EUR 10,000;
- f) Article 16a (ao) in the amount from EUR 2,000 to EUR 40,000;

(2) The tax office or customs office shall impose a fine for each subsequent breach pursuant to

- a) Article 16a (a) to (f), (j), (s) and (t) in the amount from EUR 660 to EUR 6,600;
- b) Article 16a (g) to (i), (k), (l), (n), (p) to (r) and (u) to (x) in the amount from EUR 200 to EUR 6,600; a fine for an administrative offence pursuant to Article 16a(h) shall not be imposed by the tax office or the customs office, if the total amount of cash deposited in the electronic cash register or electronic e-kasa client cash register, other than the sales revenues received pursuant to Article 3(3), as ascertained by the tax office or the customs office does not exceed EUR 20;
- c) Article 16a (m) in the amount from EUR 40 to EUR 200;
- d) Article 16a (o) in the amount from EUR 100 to EUR 660;
- e) Article 16a (am), (ap), and (ar) in the amount from EUR 4,000 to EUR 20,000.

(3) The fines pursuant to Sections 1 and 2 are imposed on the spot by a decision. The fine on the spot by a decision shall be imposed by the customs office or tax office, which found out the administrative offence. If the tax office or customs office does not impose a fine on the spot by a decision, it shall proceed pursuant to a special regulation.¹⁹⁾

(4) The decision on imposing a fine on the spot pursuant to Section 3 shall be handed over to the person, with whom a record of the detected breach of this Act has been drawn up;^{18b)} such hand-over shall be considered delivery to the addressee being the business operator pursuant to a special regulation,^{18c)} even if the person, with whom the record has been drawn up,^{18b)} refuses to take over the decision on imposing the fine on the spot. The decision on the imposition of an on-the-spot fine may be appealed; such appeal does not have a suspensive effect. The fine is payable within three working days following the delivery of the

decision on imposing a fine on the spot and can also be paid in cash.

(5) The administrative offences pursuant to Article 16a (a) to (d), (am), (ao) to (ar) are considered a particularly serious breach of this Act.

(6) The tax office or the customs office

a) in the case of the first recurring breach pursuant to Article 16a (a) to (d), (am), (ap) and (ar) may, in addition to the fine imposed pursuant to Section 2 (a) or (e) also file a petition to revoke the business licence for business during which this Act was breached;^{18a)}

b) in the case of each subsequent breach pursuant to Article 16a (a) to (d), (am), (ap) and (ar) shall, in addition to the fine imposed pursuant to Section 2 (a) or (e) also file a petition to revoke the business licence for business during which this Act was breached;^{18a)}

(7) If the tax office or customs office imposes a fine on the spot by a decision pursuant to Section 6, it shall also impose a ban on selling the goods or providing services covered by the obligation to use the electronic cash register or electronic e-kasa client cash register at the point of sale, from the moment of hand-over of the decision to the person, with whom the record of the detected breach of this Act has been drawn up, however, maximum for 72 hours. The tax office or customs office shall not impose a ban on selling the goods or providing services covered by the obligation to use the electronic cash register or electronic e-kasa client cash register at the point of sale if such ban would endanger human lives or health; in such case, the tax office or customs office shall mark the point of sale, for 72 hours, with a notice reading that the Act on the Use of Electronic Cash Registers has been violated at this point of sale. The decision may be appealed against; such appeal does not have a suspensive effect. The provisions of the first to third sentences shall apply accordingly to imposing a fine and ban on selling the goods or providing services at the point of sale, when a electronic e-kasa client cash register is used.

(8) If the business operator fails to pay the fine pursuant to Section 2 (a) or (e) for the breach pursuant to Article 16a(a) to (d), (am), (ap) and (ar) no later than on the last day of the period of maturity, they must not sell the goods or provide the services covered by the obligation to use the electronic cash register or electronic e-kasa client cash register at the point of sale from the day following the expiry of the due date for the payment of the fine; such ban shall cease to be effective on the day on which the fine is paid or on the day on which the decision revoking the decision on the imposition of the on-the-spot fine enters into legal force.

(9) The tax office or the customs office shall mark the point of sale covered by the ban on selling the goods or providing services pursuant to Section 7 or Section 8, with a notice reading that a ban on selling the goods or providing services covered by the obligation to use the electronic cash register or **electronic e-kasa client cash register** applies to that point of sale.

(10) If the business operator breaches the ban on selling the goods or providing services covered by the obligation to use the electronic cash register at the point of sale, the tax office or the customs office shall impose a fine pursuant to Section 1(f) for the breach pursuant to Article 16a(ao) and after marking the point of sale pursuant to Section 9, the tax office or the customs office shall file a petition to revoke the business licence^{18a)} for the business during which this Act was breached, unless such petition has already been filed.

(11) The tax office and the customs office shall notify each other of finding out a breach pursuant to Article 16a (a) to (x), (am), (ao) to (ar).

(12) When imposing the fine pursuant to Sections 1 and 2, the seriousness, duration and consequences of the unlawful situation are taken into consideration.

(13) The obligations, for the breach of which a fine was imposed, shall not cease to exist by imposing the fine.

(14) The procedure pursuant to Section 2 shall not be applied if, at the time of finding of the same administrative offence pursuant to Article 16a, two years have lapsed from the day when the decision on imposing a fine pursuant to Section 1 or Section 2 for the same administrative offence pursuant to Article 16a

became valid in law.

(15) The fine pursuant to Section 3 last sentence cannot be imposed if five years have expired since the end of the year, in which the Act was violated.

Article 16c

(1) The tax office or customs office shall impose a fine for an administrative offence pursuant to

- a) Article 16a (y), (aa) to (af) and (ah) to (ak) in the amount from EUR 100 to EUR 3,300;
- b) Article 16a (z) and (ag) in the amount from EUR 330 to EUR 3,300;
- c) Article 16a (al) in the amount from EUR 160 to EUR 1,600;
- d) Article 16a (an) in the amount of EUR 2,000
- e) Article 16a (as) in the amount from EUR 2,000 to EUR 10,000.

(2) The tax office or customs office shall impose a fine for each subsequent breach pursuant to

- a) Article 16a (y), (aa) to (af) and (ah) to (ak) in the amount from EUR 200 to EUR 6,600;
- b) Article 16a (z) and (ag) in the amount from EUR 660 to EUR 6,600;
- c) Article 16a (al) in the amount from EUR 330 to EUR 3,300;
- d) Article 16a (an) in the amount of EUR 4,000
- e) Article 16a (as) in the amount from EUR 4,000 to EUR 20,000.

(3) The fine pursuant to Section 1 or Section 2 shall be imposed by the tax office or customs office which has found the administrative offence.

(4) The administrative offences pursuant to Article 16a (al), (an) and (as) are considered a particularly serious breach of this Act.

(5) The tax office or the customs office

- a) in the case of the first recurring breach pursuant to Article 16a (al) and (an), may, in addition to the fine imposed pursuant to Section 2 (c), (d), or (e) also file a petition to revoke the business licence for business during which this Act was breached;^{18a)}
- b) in the case of each subsequent breach pursuant to Article 16a (al) and (an), shall, in addition to the fine imposed pursuant to Section 2 (c), (d), or (e) also file a petition to revoke the business licence for business during which this Act was breached;^{18a)}

(6) The tax office and the customs office shall notify each other of finding out a breach pursuant to Article 16a (y) to (al), (an) and (as).

(7) When imposing the fine pursuant to Sections 1 and 2, the seriousness, duration and consequences of the unlawful situation are taken into consideration.

(8) The obligations, for the breach of which a fine was imposed, shall not cease to exist by imposing the fine.

(9) The procedure pursuant to Section 2 shall not be applied if, at the time of finding of the same administrative offence pursuant to Article 16a, two years have lapsed from the day when the decision on imposing a fine pursuant to Section 1 or Section 2 for the same administrative offence pursuant to Article 16a became valid in law.

(10) The fine pursuant to Sections 1 and 2 cannot be imposed if five years have expired since the end of the year, in which the Act was violated.

Article 17

(1) Observance of the provisions of this Act is supervised by the financial administration authority. Observance of the provisions of this Act is supervised pursuant to a special regulation,^{18d)} unless otherwise provided under Section 2 and, for purposes of supervision, it is also possible to use the cash receipts, copy of the original cash receipt, sales slip, other document which is not a cash receipt and contains information about the price of goods or about the price of service, and a document pursuant to special regulations^{18e)} obtained by natural or legal persons in a way other than the procedure pursuant to a special regulation;²⁰⁾

also all information stored in the e-kasa system may be equally used. The cash receipt, copy of the original cash receipt, sales slip, other document which is not a cash receipt and contains information about the price of goods or about the price of service, and a document pursuant to special regulations^{18e)} second sentence submitted to the financial administration authority or the information stored in the e-kasa system is considered evidence obtained in accordance with a generally binding legal regulation. The Financial Directorate shall allow the public to verify whether the data from the cash receipts issued by the e-kasa client cash register have been sent to the e-kasa system.

(2) In order to supervise the compliance with the provisions of this Act, the financial administration bodies may purchase goods or receive service from business operator, including repeatedly, without the need to put down minutes.^{18b)} Official record shall be put down of each such purchase by an employee of the financial administration.^{18b)} After conducting the last purchase, the employee of the financial administration is obliged to identify himself or herself with a service card and put down minutes^{18b)} containing information about the purchases for supervision purposes. The time interval at which repeated purchases for supervision purposes pursuant to the first sentence may be carried out must not take more than 30 days.

(3) Proceedings concerning entries and deletions to/from the Register are governed by a special regulation.¹⁹⁾

(4) The proceedings on sanctions and in exacting fines shall be governed by a special regulation,¹⁹⁾ unless otherwise stipulated by Article 16b.

(5) The electronic cash register certification proceedings are governed by a general regulation about administrative proceedings, unless otherwise stipulated by Article 4b.

(6) The cash register software and secure data repository certification proceeding pursuant to Article 4c is subject to the Administrative Procedure Code, unless Article 4c provides otherwise.

(7) A special regulation¹⁹⁾ shall apply accordingly to the delay of fine payment, permission to pay fines in instalments, fine relief or remission of fine, representation and delivery.

(8) The procedure to postpone submission of data from on-line cash register to the e-kasa system is subject to the Tax Procedure Code, unless Article 3a provides otherwise.

(9) For the purposes of this Act, the financial administration bodies shall be entitled in accordance with special regulations^{19a)} to process in filing systems personal data of the business operator, manufacturer, importer, or distributor of the cash register software and the secure data repository, buyer or natural person referred to in the second sentence of Section 1 of Article 17. Such personal data include the name, surname, permanent residence, personal identification number, phone number, address of electronic mail, and IP address. The personal data may only be made accessible to the financial administration, the Ministry of Finance, a court, and law enforcement authorities to fulfil the tasks under special regulations.^{19b)}

Article 17a

Electronic Cash Register Detention and Forfeiture

(1) The customs office or the tax office can detain an electronic cash register including any device which is connected, through cable connection or wireless technology, to the electronic cash register including, without limitation, a computer, notebook, external disk, USB key, data storage, money drawer, card reader, if there is a reasonable suspicion of data alteration in the electronic cash register or in the control file, or if the electronic cash register fails to meet the requirements pursuant to Article 4(2) to (4).

(2) The customs office or the tax office which detained the electronic cash register shall ask the Financial Directorate for a technical expertise. The Financial Directorate shall examine the legitimacy of performing the technical expertise. If there is no reason to conduct a technical expertise, the Financial Directorate shall return the electronic cash register to the customs office or the tax office which shall issue a decision revoking the decision on electronic cash register detention.

(3) During technical expertise, the Financial Directorate is authorised to remove the seal affixed to the electronic cash register. The time period for conducting the technical expertise shall not be more than one year from final validity of the decision on electronic cash register detention.

(4) The manufacturer, importer or distributor of the electronic cash register is, upon request and in time period indicated in the request, obligated to provide the Financial Directorate with cooperation in technical expertise and submit all supporting documents and deeds necessary for performance of the technical expertise.

(5) The customs office or the tax office, which has detained the electronic cash register, shall issue the decision on the forfeiture of the electronic cash register within **30** days after delivery of the technical expertise results pursuant to Section 2, whose results have shown that any of the causes for detention pursuant to

Section 1 have been discovered.

(6) The customs office or the tax office may destroy the electronic cash register forfeited earliest after the lapse of five years from when the decision on the electronic cash register forfeiture becomes valid in law.

(7) During the electronic cash register detention and forfeiture processes, the customs office or the tax office shall proceed pursuant to special regulation^{20a}), unless Sections 1 through 6 provide otherwise.

Article 17b Business Operator's Processes in the Event of Electronic Cash Register Detention and Forfeiture

(1) During the electronic cash register detention process, the business operator shall act in accordance with Article 10(3) to (5) during sale of goods or provision of services, or shall use other electronic cash register which has been put into operation in accordance with Article 7, or use **the electronic e-kasa client cash register**.

(2) After revocation of the decision on detention of the electronic cash register, business operator that acted in accordance with Article 10(3) to (5) during electronic cash register detention process is obligated to record data from the issued sale slips in the electronic cash register in the time period pursuant to Article 10(5) and archive copies of the sales slip in accordance with Article 9(4).

(3) The business operator, whose electronic cash register has been detained, shall be obliged, after the decision on the forfeiture of the electronic cash register has entered into legal force, to archive the copies of the sales slips pursuant to special regulation^{20b}); if the business operator continues to sell goods or provide services pursuant to Annex No. 1, they shall be obliged to use the electronic cash register or use **the electronic e-kasa client cash register**.

Article 17c Electronic Cash Register Detention and Forfeiture

- (1) The customs authority or the tax office can detain an on-line cash register including any devices which are connected, through cable connection or wireless technology, to the on-line cash register including, without limitation, a computer, notebook, external disk, USB key, data storage, money drawer, card reader, if there is a reasonable suspicion of data alteration in the on-line cash register or in the data sent to the e-kasa system, or if the on-line cash register fails to meet the requirements pursuant to Article 4a(2).
- (2) The customs authority or the tax office which detained the on-line cash register shall apply with the Financial Directorate for conducting a technical expertise thereof. The Financial Directorate shall examine the legitimacy of conducting the technical expertise. If no reason to conduct technical expertise exists, the Financial Directorate shall return the on-line cash register including any devices detained as referred to in Section 1 to the customs authority or the tax office that shall issue a decision revoking the decision on on-line cash register detention.
- (3) The time period for conducting the technical expertise shall not be more than one year from when the decision on on-line cash register detention became valid in law.
- (4) The manufacturer, importer or distributor of the cash register software and secure data repository is, at request and in time period indicated in the request, obligated to provide the Financial Directorate for technical expertise purposes with cooperation and all documents required to conduct the technical expertise.
- (5) The customs authority or the tax office, which has detained the on-line cash register, shall issue the decision on the forfeiture of the on-line cash register and any devices detained as referred to in Section 1 within 15 days after delivery of the technical expertise results pursuant to Section 2, whose results have shown that any of the causes for detention pursuant to Section 1 have been discovered.
- (6) The customs authority or the tax office may destroy the on-line cash register and any devices detained pursuant to Section 1 forfeited earliest after the lapse of five years from when the decision on the on-line cash register forfeiture becomes valid in law.
- (7) During the on-line cash register detention and forfeiture processes, the customs authority or the tax office shall proceed pursuant to Tax Procedure Code^{20a}), unless Sections 1 through 6 provide otherwise.

Article 17d

Business Operator's Processes in the Event of On-line Cash Register Detention and Forfeiture

- (1) During the on-line cash register detention process, the business operator shall act in accordance with Article 10(4) and (5) during sale of goods or provision of services, or shall use other on-line cash register which has been put into operation in accordance with Article 7a, or use the virtual cash register.
- (2) After revocation of the decision on detention of the on-line cash register, business operator that acted in accordance with Article 10(4) and (5) during on-line cash register detention process is obligated to record data from the issued sale slips in the on-line cash register in the time period pursuant to Article 10(5) and archive copies of the sales slip in accordance with Article 9(4).
- (3) The business operator, whose on-line cash register has been detained, shall be obliged, after the decision on the forfeiture of the on-line cash register has entered into legal force, to archive the copies of the sales slips pursuant to special regulation^{20b}); if the business operator continues to sell goods or provide services pursuant to Annex No. 1, they shall be obliged to use the on-line cash register or use the virtual cash register.

Article 18 **Transitional Provisions**

(1) The business operator obliged to use the electronic cash register to record sales revenues may use the electronic cash register pursuant to the existing regulation²¹) till 31 December 2010 at the latest. In using such electronic cash register, the business operator shall proceed in accordance with the current regulation²¹) till 31 December 2011 at the latest.

(2) The servicing organisation shall proceed in accordance with the current regulation²¹) with respect to a business operator pursuant to Section 1 till 31 December 2011 at the latest.

Article 18a **Transitional Provision to Amendments Effective from 30 December 2010**

The provision of Article 18 in the wording effective from 30 December 2010 does not apply to the business operator whose obligation to use the electronic cash register comes into existence for the first time after 30 December 2010.

Article 18b **Transitional Provisions to Amendments Effective from 1 January 2012**

(1) The proceedings on the imposition of a fine pursuant to a special regulation²²) effective as of 28 February 2009 and of a penalty ticket pursuant to a special regulation²³) effective as of 28 February 2009, commenced but not lawfully concluded by 28 February 2009, shall be concluded pursuant to a special regulation²⁴) effective as of 28 February 2009.

(2) Any breach of the provisions of a special regulation,²¹) in respect of which no proceedings have commenced before 28 February 2009, shall be subject to a fine imposed pursuant to a special regulation²⁴) effective from 28 February 2009.

(3) If a person according to a special regulation²⁵) effective from 1 March 2009 uses, in compliance with Article 18 (1), the electronic cash register pursuant to a special regulation²¹) effective as of 28 February 2009, any breach of the provisions of that regulation shall be subject to a fine imposed pursuant to a special regulation²⁴) effective as of 28 February 2009.

(4) The proceedings on the imposition of a fine pursuant to a special regulation²⁶) effective as of 31 December 2011 and of a penalty ticket pursuant to a special regulation²³) effective as of 31 December 2011, commenced but not lawfully concluded by 31 December 2011, shall be concluded pursuant to a special regulation²⁴) effective as of 31 December 2011.

(5) Any breach of the provisions of the regulation effective as of 31 December 2011, in respect of which

no proceedings have commenced before 31 December 2011, shall be subject to a fine imposed pursuant to a special regulation²⁴⁾ effective as of 31 December 2011.

(6) If a person according to a special regulation²⁵⁾ effective as of 28 February 2009, uses, in compliance Article 18 (1), the electronic cash register pursuant to a special regulation²¹⁾ effective as of 28 February 2009, any breach of the provisions of a special regulation²¹⁾ effective as of 28 February 2009 in the period between 1 January 2010 and 31 December 2011 shall be subject to a fine imposed by the customs office for the purposes of excise duties pursuant to a special regulation²⁴⁾ effective as of 28 February 2009.

(7) The seals procured before 31 December 2011 can also be used after 31 December 2011.

Article 18c

Transitional Provisions to Amendments Effective from 1 January 2014

(1) The fiscal memory meeting the requirements laid down in Article 4 (3) (d) of the act effective from 1 January 2014, and the electronic cash register equipped with such fiscal memory must be available no later than from 1 July 2014.

(2) The business operator who is required to use the electronic cash register for the first time after 1 July 2014, shall record the sales revenues received by means of the electronic cash register that meets the requirements pursuant to the act effective from 1 January 2014.

(3) The electronic cash register used by the business operator before 1 July 2014 may also be used after that date, provided that its fiscal memory is replaced by the fiscal memory that meets the requirements laid down in Article 4 (3) (d) of the act effective from 1 January 2014, when any of the reasons mentioned in Article 11 (1) occurs.

(4) The manufacturer, importer or distributor of the electronic cash register that was awarded the certificate before 1 January 2014 shall be obliged to fulfil the obligation pursuant to Article 4 (6) at the request of the tax office or customs office.

(5) The proceedings on the imposition of a fine pursuant to the act effective as of 31 December 2013, which were commenced but not lawfully concluded by 31 December 2013, shall be concluded pursuant to the act effective as of 31 December 2013.

(6) Any breach of the provisions of the act effective as of 31 December 2013, in respect of which no proceedings have commenced before 31 December 2013, shall be subject to a fine imposed pursuant to the act effective as of 31 December 2013.

(7) The electronic cash register book used by the business operator before 1 January 2014 may also be used after that date, provided that the business operator makes the records required under the act effective as of 1 January 2014 by hand.

Article 18ca

Transitional Provisions to Amendments Effective from 1 January 2015

(1) From 1 January 2015, the manufacturer, importer or distributor of the electronic cash register may place on the market only the electronic cash register meeting the requirements pursuant to Article 4 (1) to (3) of the act effective from 1 January 2015.

(2) The business operator who is required to use the electronic cash register for the first time after 1 January 2015, shall record the sales revenues received by means of the electronic cash register that meets the requirements pursuant to the act effective from 1 January 2015.

(3) The electronic cash register used by the business operator before 1 January 2015 may also be used after that date, provided that when it is replaced by a new one, it shall be replaced only by the electronic cash register meeting the requirements pursuant to Article 4 (1) to (3) effective from 1 January 2015.

Article 18cb

Transitional Provisions to Amendments Effective from 1 January 2015

(1) The business operator providing services listed in Annex No. 1 under the codes 45.20 Maintenance and repair of motor vehicles, only for repairs of cargo motor vehicles, 45.40 Sale, maintenance and repair of motorcycles and related parts and accessories, 49.32 Taxi operation, 55.10 Hotels and similar accommodation, 55.20 Holiday and other short-stay accommodation, 55.30 Camping grounds, recreational vehicle parks and trailer parks, 55.90 Other accommodation, 56.10 Restaurants and mobile food service activities, only for the provision of school catering, 65.11 Life insurance, 65.12 Non-life insurance, 69.10 Legal activities, 69.20 Accounting, bookkeeping and auditing activities; tax consultancy, 70.10 Activities of head offices, 70.21 Public relations and communication activities, 70.22 Business and other management consultancy activities, 71.11 Architectural activities, 71.12 Engineering activities and related technical consultancy, 71.20 Technical testing and analysis, 73.11 Advertising agencies, 73.12 Media representation, 73.20 Market research and public opinion polling, 74.10 Specialised design activities, 74.30 Translation and interpretation activities, 75.00 Veterinary activities, 78.10 Activities of employment placement agencies, 78.20 Temporary employment agency activities, 78.30 Other human resources provision, 79.11 Travel agency activities, 79.12 Tour operator activities, 79.90 Other reservation service and related activities, 80.10 Private security activities, 80.20 Security systems service activities, 80.30 Investigation activities, 86.10 Hospital activities, 86.21 General medical practice activities, 86.22 Specialist medical practice activities, 86.23 Dental practice activities, 86.90 Other human health activities, 93.11 Operation of sports facilities, except for operation of open and covered swimming pools, 93.12 Activities of sport clubs, 95.11 Repair of computers and peripheral equipment, 95.12 Repair of communication equipment, 95.21 Repair of consumer electronics, 95.22 Repair of household appliances and home and garden equipment, 95.23 Repair of footwear and leather goods, 95.24 Repair of furniture and home furnishings, 95.25 Repair of watches, clocks and jewellery, 95.29 Repair of other personal and household goods, 96.03 Funeral and related activities and 96.09 Other personal service activities n.e.c., only pet care services, pet boarding activities, services of marriage bureaux and activities of tattooing and piercing studios in the wording effective from 1 January 2015, shall be obliged to start using the electronic cash register no later than from 1 April 2015.

(2) The business operator, who is required to use the electronic cash register for the first time before 1 January 2015, may start using the virtual cash register first time from 1 January 2016.

(3) The business operator, who is required to use the electronic cash register for the first time in the period between 1 January 2015 and 31 March 2015 in selling the goods or providing the services listed in Annex No. 1 in the wording effective till 31 December 2014, may start using the virtual cash register first time from 1 January 2016.

(4) The certificate issued by the accredited person to the manufacturer, importer or distributor of the electronic cash register before 1 April 2015 shall remain valid.

(5) If the accredited person commenced the process of certification before 1 April 2015, it shall be concluded pursuant to regulations effective till 31 March 2015.

(6) If from 1 January 2015 to 31 March 2015 the manufacturer, importer or distributor of the electronic cash register does not have the certificate declaring the meeting of the requirement pursuant to Article 4 (2) (b) point 19, they shall issue a statement declaring the meeting of this requirement. Upon the purchase of the electronic cash register or fiscal printer, the seller thereof shall hand over to the business operator a copy of the statement according to the first sentence.

(7) For purposes of the assignment of tax code of the electronic cash register, which from 1 January 2015 does not have the certificate declaring the meeting of the requirement pursuant to Article 4 (2) (b) point 19, the business operator shall submit a copy of the certificate of the electronic cash register pursuant to Article 7 (1) (b) and the statement of the manufacturer, importer or distributor pursuant to Section 6.

Article 18cd Transitional Provisions to Amendments Effective from 1 January 2018

(1) The proceeding concerning sanctions pursuant to the Act in wording effective from 31 December 2017 which was not lawfully closed until 31 December 2017 shall be closed in accordance with the Act in wording effective to 31 December 2017.

(2) A fine shall be imposed for a breach of the provisions of the Act in wording effective from 31

December 2017 which was not solved by proceeding until 31 December 2017 in accordance with the Act in wording effective to 31 December 2017, if this is more favourable for the business operator, servicing organisation, manufacturer, importer or distributor of the electronic cash register.

(3) The business operator may continue to use the electronic cash register book used by the business operator prior to 1 January 2018 if the business operator modifies the descriptions of records in accordance with Annex 3 in wording effective from 1 January 2018.

(4) Business operator which is a natural person with serious disability⁸) is obliged to apply the provision of Article 3(2)(a) Point 8 or (b) Point 1 in wording effective from 1 January 2018 no later than from 1 April 2018.

Article 18ce

Transitional Provisions to the Regulations Effective as of 1 January 2019

(1) The proceeding concerning sanctions pursuant to the Act in wording effective from 31 December 2018 which was not lawfully closed until 31 December 2018 shall be closed in accordance with the Act in wording effective to 31 December 2018.

(2) A fine shall be imposed for a breach of the provisions of the Act in wording effective from 31 December 2018 which was not solved by proceeding until 31 December 2018 in accordance with the Act in wording effective to 31 December 2018, if this is more favourable for the business operator, servicing organisation, manufacturer, importer or distributor of the electronic cash register.

(3) The business operator which uses an electronic cash register to keep records of sales revenues may not start using the on-line cash register which meets the requirements under Article 4a(2) in wording effective from 1 January 2019 before 1 April 2019 and shall be obliged to start using such on-line cash register no later than on 1 July 2019.

(4) The business operator which becomes obliged to keep records of the sales revenues in accordance with this Act on 1 April 2019 for the first time shall be obliged to use the e-kasa client cash register which meets the requirements under Article 4a(2) in the wording effective from 1 January 2019.

(5) The tax code of the electronic cash register assigned to the business operator which was not repealed pursuant to Article 15(6) in wording effective from 1 January 2019 shall be repealed as of 1 July 2019.

(6) Technical expertise commenced by the Customs Authority Bratislava before 1 January 2019 shall be finished by the Financial Directorate pursuant to Article 17c in wording effective from 1 January 2019.

Article 18cg

Transitional Provisions to Amendments Effective from 1 January 2020

1.) Electronic cash register certification proceedings pursuant to Article 4b in the wording effective until 31. December 2019, which were commenced before 1 January 2020, shall be concluded as of 1 January 2020.

2.) Activities of servicing organizations pursuant to Article 5 and the register pursuant to Article 6 shall be terminated a of 1 June 2020.

3.) A servicing organization, a business operator or other person authorised by the business operator shall stop using the electronic cash register pursuant to Article 15 (1) and (3) or (9) not later than 31 August 2020.

4.) Technical expertise commenced by the Customs Authority Bratislava before 1 January 2020 shall be finished by the Financial Directorate.

5.) The proceedings on the imposition of a fine in accordance with the Act in the wording effective until 31 December 2019, which has not been conclude with final validity by 31 December 2019, shall be concluded in accordance with the Act in the wording effective until 31 December 2019.

6.) Violation of provisions of the Act in the wording effective until 31 December 2019, in respect of which no proceedings were held until 31 December 2019, shall be penalised in accordance with the Act in the wording effective until 31 December 2019, if it is more beneficial for the business operator.

Article 18d

This Act has been adopted in compliance with a legally binding act of the European Union in the field of technical regulations.26a)

Article 19

The following is repealed:

Decree of the Ministry of Finance of the Slovak Republic No. 55/1994 Coll. on the method of keeping records on sales revenues using an electronic cash register, as amended by Decree No. 59/1995 Coll., Decree No. 353/1996 Coll., Decree No. 735/2004 Coll. and Decree No. 679/2006 Coll.

PART III

This Act shall enter into force on 1 September 2008 except for PART I Article 1 to 4, Article 7 to 15, Article 17 (1), Article 18, Article 19 and PART II, which shall enter into force on 1 March 2009.

Ivan Gašparovič m.p.

Pavol Paška m.p.

Robert Fico m.p.

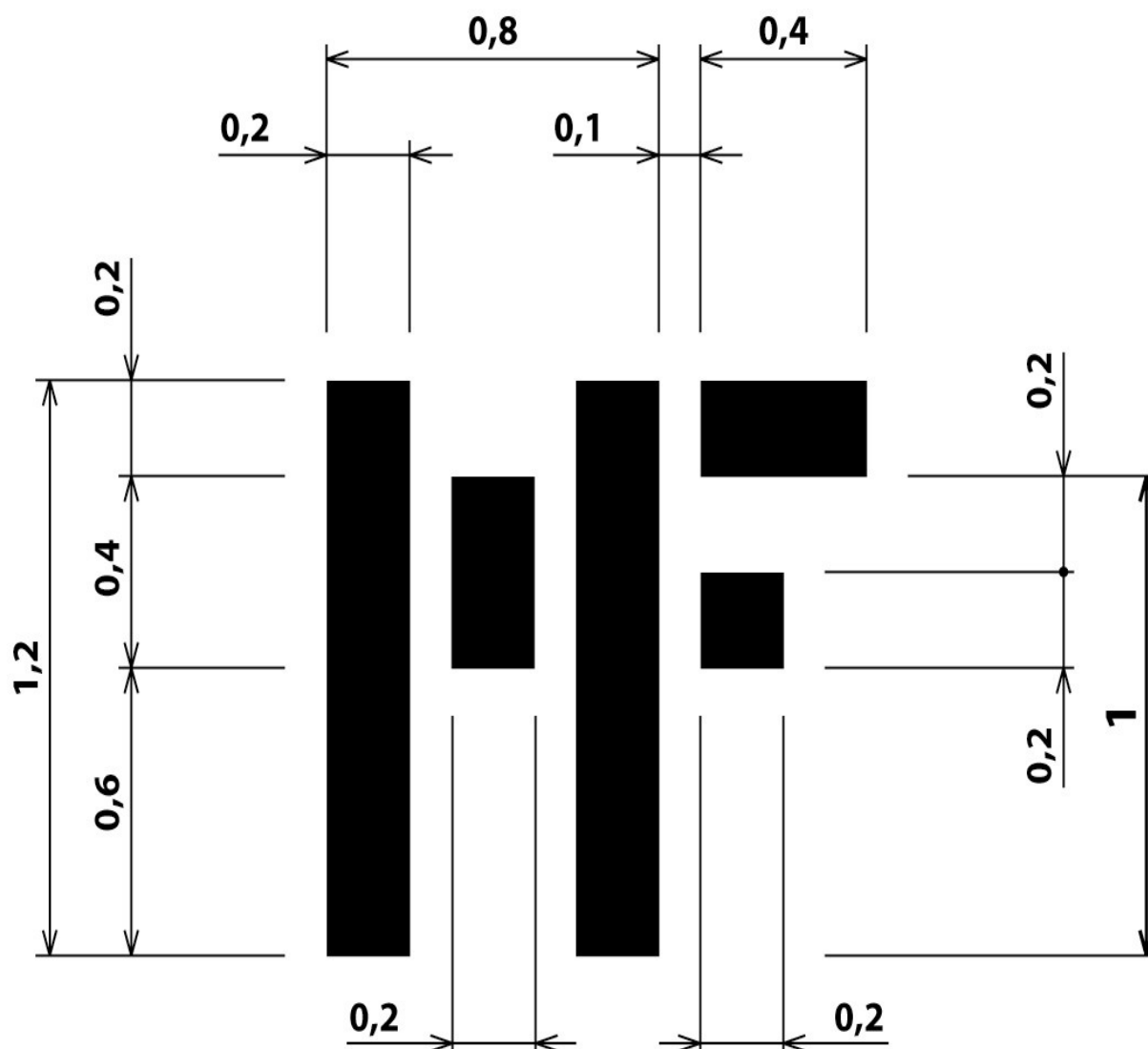
THE SERVICES COVERED BY THE OBLIGATION OF RECORD-KEEPING OF SALES REVENUES IN THE ELECTRONIC CASH REGISTER OR VIRTUAL CASH REGISTER

45.20	Maintenance and repair of motor vehicles
45.40	Sale, maintenance and repair of motorcycles and related parts and accessories
49.32	Taxi operation
49.39	Other passenger land transport n.e.c., only operation of teleferics, funiculars, ski and cable lifts if not part of urban or suburban transit systems
52.21	Service activities incidental to land transportation, only operation of parking premises
55.10	Hotels and similar accommodation
55.20	Holiday and other short-stay accommodation
55.30	Camping grounds, recreational vehicle parks and trailer parks
55.90	Other accommodation
56.10	Restaurants and mobile food service activities
56.21	Event catering activities
56.29	Other food service activities
56.30	Beverage serving activities
65.11	Life insurance
65.12	Non-life insurance
69.10	Legal activities
69.20	Accounting, bookkeeping and auditing activities; tax consultancy
70.10	Activities of head offices
70.21	Public relations and communication activities
70.22	Business and other management consultancy activities
71.11	Architectural activities
71.12	Engineering activities and related technical consultancy
71.20	Technical testing and analysis
73.11	Advertising agencies
73.12	Media representation
73.20	Market research and public opinion polling
74.10	Specialised design activities
74.20	Photographic activities
74.30	Translation and interpretation activities
75.00	Veterinary activities
77.11	Renting and leasing of cars and light motor vehicles with the exemption of rental under a hire-purchase agreement
77.21	Renting and leasing of recreational and sports goods with the exemption of rental under a hire-purchase agreement
77.22	Renting of video tapes and disks with the exemption of rental under a hire-purchase agreement
77.29	Renting and leasing of other personal and household goods with the exemption of rental under a hire-purchase agreement
78.10	Activities of employment placement agencies
78.20	Temporary employment agency activities
78.30	Other human resources provision
79.11	Travel agency activities
79.12	Tour operator activities
79.90	Other reservation service and related activities
80.10	Private security activities
80.20	Security systems service activities
80.30	Investigation activities

86.10	Hospital activities
86.21	General medical practice activities
86.22	Specialist medical practice activities
86.23	Dental practice activities
86.90	Other human health activities
93.11	Operation of sports facilities
93.12	Activities of sport clubs
93.13	Fitness facilities
93.21	Activities of amusement parks and theme parks
95.11	Repair of computers and peripheral equipment
95.12	Repair of communication equipment
95.21	Repair of consumer electronics
95.22	Repair of household appliances and home and garden equipment
95.23	Repair of footwear and leather goods
95.24	Repair of furniture and home furnishings
95.25	Repair of watches, clocks and jewellery
95.29	Repair of other personal and household goods
96.01	Washing and (dry-)cleaning of textile and fur products, except cloths lending, work clothing lending, things related to laundry, supplies of napkins and provision of washing and (dry-)cleaning services at the customer's place
96.02	Hairdressing and other beauty treatment
96.03	Funeral and related activities
96.04	Physical well-being activities
96.09	Other personal service activities n.e.c., only dog hair cutting services, pet care services, pet boarding activities, services of marriage bureaux and activities of tattooing and piercing studios.“

SAMPLE

PROTECTION MARKER



Explanatory note

Dimension 1 must be at least 2 mm in size and the remaining dimensions must comply with the ratio according to the sample.

SAMPLE**ELECTRONIC CASH REGISTER
BOOK****IDENTIFICATION DATA**

(to be filled in by the business operator)

Business operator identification data	
Business name, permanent residence and taxpayer identification number of the natural person or business name, registered office and taxpayer identification number of the legal person	Identification number of the organisation
	Value added tax identification number
	Taxpayer identification number
	Name and surname of the statutory body or representative
Place of business of the natural person and the point of sale if different from the place of business; point of sale of the legal person if different from its registered office (street, city, postal code)	

Data of the electronic cash register
Type and model of the electronic cash register, name of the manufacturer, importer or distributor of the electronic cash register
Serial number of the electronic cash register and fiscal printer

Data of the servicing organisation
Business name, permanent residence and taxpayer identification number of the natural person or business name, registered office and taxpayer identification number of the legal person

Stamp and signature of the business operator, statutory body or representative
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RECORDS OF THE TAX OFFICE

Assignment and cancellation of the tax code of the electronic cash register	
Tax code of the electronic cash register	Stamp, name, surname, and signature of the tax office employee
Date of assignment	
Tax code of the electronic cash register cancelled on	Stamp, name, surname, and signature of the tax office employee

Change of data	Stamp, name, surname, and signature of the tax office employee
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RECORDS OF THE BUSINESS OPERATOR

Reason for, date and time of the interruption of electronic cash register operation or date of the suspension of electronic cash register operation

Date and time of the notification of the electronic cash register malfunction, or of the damaged or missing seal, to the servicing organisation

Confirmation of the notification of the electronic cash register malfunction, or of the damaged or missing seal – stamp, name, surname, and signature of the natural person notified of the facts

Date and time of hand-over of the electronic cash register to the servicing organisation for repair

Confirmation of hand-over of the electronic cash register for repair - stamp, name, surname, and signature of the natural person, who took over the electronic cash register for repair

Date and time of restarting the electronic cash register operation

RECORDS OF THE SERVICING ORGANISATION

Date and time of putting the electronic cash register into operation, fiscal memory code and the number of the seal the electronic cash register was marked with	Stamp, name, surname, and signature of the natural person, who put the electronic cash register into operation
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Description of the electronic cash register malfunction, date and time of the repair of the electronic cash register	Stamp, name, surname, and signature of the natural person, who repaired the electronic cash register
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Reason for and date of fiscal memory replacement, fiscal memory code, and the accumulated turnover amount Date and time of the connection of a new fiscal memory, and its code	Stamp, name, surname, and signature of the natural person, who replaced the fiscal memory Stamp, name, surname, and signature of the natural person, who connected the new fiscal memory
Signature of the business operator confirming the take-over of the original fiscal memory and the data storage medium containing the content of the original fiscal memory	

Date when a damaged or missing seal, alteration of the data stored in the electronic cash register, deviations from the electronic cash register certified by the Customs Office Bratislava were detected	Stamp, name, surname, and signature of the natural person, who made the record
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RECORDS OF THE SERVICING ORGANISATION

Date of replacement of a damaged or missing seal, and serial number and the number of the seal	Stamp, name, surname, and signature of the natural person, who made the record
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Reason for, date and time of an intervention of the servicing organisation in the electronic cash register	Stamp, name, surname, and signature of the natural person, who made the intervention
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Date of termination of electronic cash register operation and the accumulated turnover amount	Stamp, name, surname, and signature of the natural person, who terminated the operation of the electronic cash register
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Date and results of obligatory electronic cash register maintenance and date of update of the inbuilt registration software or own registration software	Stamp, name, surname, and signature of the natural person, who performed the obligatory electronic cash register maintenance
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SECURITY FEATURES AND DATA OF THE SEAL

1. A seal is a personalised destructive security self-adhesive label.
2. The seal base layer is made of a selectively destructive silver-coloured material which ensures that each manipulation with the seal is clearly noticeable.
3. The seal has a rectangular form and its dimensions are 45 x 20mm.
4. The Coat of Arms of the Slovak Republic (hereinafter the "Coat of Arms") is positioned in the centre of the seal. The inscription "FINANČNÉ RIADITEĽSTVO" ("FINANCIAL DIRECTORATE") is positioned above the Coat of Arms and the inscription "SLOVENSKEJ REPUBLIKY" ("OF THE SLOVAK REPUBLIC") underneath.
5. The seal is identified by a batch number and serial number.
6. The wording on the seal is depicted in black; at least two features can be verified in the ultraviolet spectrum.
7. The seal contains a micro-perforation in the form of a graphic element.
8. The security features of the seal also include an optically variable feature (hologram); every single hologram point (pixel) must have an unambiguously defined structure visible or identifiable in any hologram point under a microscope with a magnification power of approximately 300x. The minimum hologram resolution is 50,000 dpi. The hologram contains the recurring micro-text "SLOVENSKÁ REPUBLIKA" ("SLOVAK REPUBLIC") and an encrypted image (cryptogram). The hologram also contains a micro-relief element of the Coat of Arms.
9. The hologram is positioned in longitudinal direction at the edge of the seal and its minimum dimensions are 45 x 5mm.

- 1) Article 2 (2) of the Commercial Code.
- 2) Decree of the Statistical Office of the Slovak Republic No. 306/2007 Coll. setting out the Statistical Classification of Economic Activities.
- 3) Article 52(9) and (10) of Act No. 79/2015 Coll. on waste and amending and supplementing certain acts.
- 4) Article 88 of Act No. 7/2005 Coll. on bankruptcy and restructuring and on the amendment to certain acts.
- 4a) Article 9a(1)(b) of Act No. 222/2004 Coll., as amended by Act No. 369/2018 Coll.**
- 5) Act of the National Council of the Slovak Republic No. 566/1992 Coll. on the National Bank of Slovakia as amended.
- 6) Article 2 (1) of Act No. 483/2001 Coll. on banks and on the amendment to certain acts.
- 7) Article 2 (5) of Act No. 483/2001 Coll. as amended by Act No. 659/2007 Coll.
- 8) Article 16 of Act No. 447/2008 Coll. on financial compensations to people with serious disabilities and on the amendment to certain acts.
- 9) Article 829 to 841 of the Civil Code.
- 9a) Article 13(5) of Act No. 563/2009 Coll., as amended.
- 10) Act No. 505/2009 Coll. on the accreditation of bodies for conformity assessment and on the amendment to certain acts.
- 11) Government Order of the Slovak Republic No. 308/2004 Coll. laying down details of technical requirements and conformity assessment procedures for electrical equipment operated within a certain voltage range, as amended by Government Order of the Slovak Republic No. 449/2007 Coll.
Government Order of the Slovak Republic No. 194/2005 Coll. on electromagnetic compatibility as amended by Government Order of the Slovak Republic No. 318/2007 Coll.
- 12) Article 69 of Act No. 563/2009 Coll. on tax administration (Tax Code) and on the amendment to certain acts.
- 13)
- 14) Article 67 (9) of Act No. 563/2009 Coll. as amended by Act No. 331/2011 Coll.
- 14b) Act No. 222/2004 Coll. on value added tax as amended.
- 15) Article 3 (4) of Act of the National Council of the Slovak Republic No. 18/1996 Coll. on prices as amended by Act No. 520/2003 Coll.
- 16) For instance Act No. 659/2007 Coll. on euro adoption in the Slovak Republic and on the amendment to certain acts.
- 16a) Article 51 of Act No. 563/2009 Coll. as amended by Act No. 440/2012 Coll.
- 16b) Article 57 of Act No. 455/1991 Coll. on licensed trade (the Trades Act) as amended.
- 16c) Article 29 (1) (g) and Article 30 (1) (c) of Act No. 56/2012 Coll. on road transport.
- 17) Act No. 25/2006 Coll. on public procurement and on the amendment to certain acts as amended.
- 18) Article 12 (5) of Act of the National Council of the Slovak Republic No. 18/1996 Coll., as amended by Act No. 523/2004 Coll.
- 18a) Article 58 (1) of Act No. 455/1991 Coll. on licensed trade (the Trades Act) as amended.
- 18b) Article 19 and Article 37 (4) of Act No. 563/2009 Coll. as amended. 18c) Article 31 of Act No. 563/2009 Coll. as amended by Act No. 440/2012 Coll.
- 18d) Act No. 652/2004 Coll. on state administration authorities in customs management and on the amendment to certain acts as amended.
Act No. 563/2009 Coll. as amended.
- 19) Act No. 563/2009 Coll. as amended by Act No. 331/2011 Coll.
- 19a) For example the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (O. J. EU L 119, 4.5.2016), Act No. 18/2018 Coll. on personal data protection and amending and supplementing certain laws.
- 19b) For example the Penal Code, Tax Procedure Code.
- 20) Article 37 to 39 and Article 44 to 47 of Act No. 563/2009 Coll. as amended.

20a) Article 40 to 43 of Act No. 563/2009 Coll. as amended.

21)) Decree of the Ministry of Finance of the Slovak Republic No. 55/1994 Coll. on the method of keeping records on sales revenues using an electronic cash register as amended.

22) Article 35 (8) to (12) of Act of the Slovak National Council No. 511/1992 Coll. on administration of taxes and fees and on changes in the system of territorial financial authorities as amended.

23) Article 35a of Act of the Slovak National Council No. 511/1992 Coll. as amended.

24) Act of the Slovak National Council No. 511/1992 Coll. as amended.

25) Article 35 (8) of Act of the Slovak National Council No. 511/1992 Coll. as amended.

26) Article 35 (8) to 14 of Act of the Slovak National Council No. 511/1992 Coll. as amended.

26a) Directive 98/34/EC of the European Parliament and of the Council of 22 June 1998 laying down a procedure for the provision of information in the field of technical standards and regulations and of rules on Information Society services (Extraordinary Edition OJ, Chap. 13/Volume 20) as amended.

