

547
ACT
of 1 December 2011
amending Act No. 431/2002 Coll. on accounting as amended and on amendments to certain acts

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

Art. I

Act No. 431/2002 Coll. on accounting as amended by Act No. 562/2003 Coll., Act No. 561/2004 Coll., Act No. 518/2005 Coll., Act No. 688/2006 Coll., Act No. 198/2007 Coll., Act No. 540/2007 Coll., Act No. 621/2007 Coll., Act No. 378/2008 Coll., Act No. 465/2008 Coll., Act No. 567/2008 Coll., Act No. 61/2009 Coll., Act No. 492/2009 Coll., Act No. 504/2009 Coll., and Act No. 486/2010 Coll. shall be amended as follows:

1. In Section 1, paragraph 1(c) shall be added and read as follows:

“c) financial statements register (hereinafter “register”).“.

2. In Section 4 paragraph 2, the words “and location for submitting “ shall be replaced with a comma and the words “procedures and location of filing“.

3. In Section 8 paragraph 3, a comma and the words “filed the documents according to Section 23a” shall be added after the words “according to Section 21“.

4. In Section 9, paragraph 2(e) shall be deleted.

5. In Section 16 paragraph 1, subparagraphs (c) and (d) shall be deleted.
The existing subparagraph (e) shall be renamed to subparagraph (c).

6. In Section 16, paragraph 3(c) shall be deleted.

7. In Section 16, paragraphs 7 and 8 shall read as follows:

“(7) An accounting entity in the accounting period from the date of entering into liquidation proceedings to the date of their conclusion shall open its books of account as of the date of entering into liquidation proceedings and shall close its books of account as of the date when the proceedings are concluded.

(8) An accounting entity in the accounting period from the date, on which a declaration of bankruptcy takes effect, to the date, on which a decision on the discharge of bankruptcy takes effect, shall open its books of account as of the date, on which a declaration of bankruptcy takes effect, and shall close its books of account as of the date, on which a decision on the discharge of bankruptcy takes effect.“.

8. In Section 16, paragraph 13 shall be inserted and read as follows:

“(13) An accounting entity keeping accounts in the single-entry bookkeeping system shall observe the principle that the closing balances of assets and liabilities in individual books of account as at the date of financial statements must be identical to the opening balances of assets and liabilities in individual books of account as of the first day of the following accounting period.“.

9. In Section 17, paragraph 10 shall be deleted.

The existing paragraph 11 shall be renamed to paragraph 10.

10. In Section 17a paragraph 1, the comma following the words “supplementary pension company” shall be replaced with the conjunction “and” and the words “payment institution^{22ad)}” shall be deleted.

11. In the second sentence of Section 17a paragraph 3, the words “payment institution,^{22ad)} e-money institution,^{22ad)}” shall be inserted after the words “which is”.

Footnote 22ad shall read as follows:

“^{22ad)} Act No. 492/2009 Coll. on payment services and on amendments to certain acts, as amended.”.

12. In Section 17a, paragraph 7 shall be inserted and read as follows:

“(7) An accounting entity preparing financial statements according to paragraphs 1 through 6 must prepare an overview of data selected from financial statements. The scope, method, location and deadline for the filing of the overview of data selected from financial statements shall be stipulated by a Measure of the Ministry of Finance. The Ministry of Finance shall promulgate the Measure by announcing its publication in the Collection of Laws of the Slovak Republic.”.

13. In Section 21, paragraphs 1 through 5 shall read as follows:

“(1) Accounting entities, whose financial statements must be audited pursuant to Section 19 paragraph 1, subparagraphs (a), (b) or (d), shall be required to deposit their individual annual reports in the collection of deeds of the Companies Register as follows:

a) a joint-stock company, limited liability company, cooperative and state-owned company within 30 days of the approval of the financial statements,

b) the Export-Import Bank of the Slovak Republic within 60 days of the approval of its financial statements,

c) a general commercial partnership and limited partnership within seven months of the end of the accounting period.”.

(2) The individual annual report and consolidated annual report of an accounting entity that is a municipality or higher territorial unit shall be deposited in the Register pursuant to Section 23a within one year of the end of the accounting period.

(3) An accounting entity with an obligation to prepare a consolidated annual report pursuant to Section 22 shall be obliged to deposit the consolidated annual report in the collection of deeds of the Companies Register within one year of the end of the accounting period.

(4) A parent accounting entity bound by Section 22 paragraph 8 shall be obliged to deposit consolidated financial statements specified in Section 22 paragraph 9(a) together with the Auditor's Report and consolidated annual report in the collection of deeds of the Companies Register within one year of the end of its accounting period, whereby the consolidated financial statements may be deposited as an integral part of the consolidated annual report.

(5) An accounting entity specified in Section 17a shall publish on its website information on the filing of its financial statements in the register pursuant to Section 23a, and shall do so for a period of at least one year, or shall publish on its website the complete financial statements to the same extent and at the same time as these were deposited in the register pursuant to Section 23a.”.

Footnote 28d shall be deleted.

14. In Section 21, paragraphs 6 and 7 shall be deleted.

The existing paragraphs 8 and 9 shall be renumbered to paragraphs 6 and 7.

Footnote 29 shall be deleted.

15. In Section 21 paragraph 7, the words “paragraph 8” shall be replaced with the words “paragraph 6”.

16. In Section 22 paragraph 8, the words “European Union” shall be deleted.

17. In Section 22, paragraph 10 shall read as follows:

“(10) A parent accounting entity has no obligation to prepare consolidated financial statements unless as of the date of financial statements and for the immediately preceding accounting period, based on its individual financial statements and the individual financial statements of all its subsidiary accounting entities, any two of the following conditions have been met:

a) total assets of the parent accounting entity and subsidiary accounting entities exceeded EUR 17,000,000; the term “total assets” being defined for this purpose as total assets ascertained from the balance sheets adjusted for items specified in section 26 paragraph 3,

b)) the net turnover of the parent accounting entity and subsidiary accounting entities exceeded EUR 34,000,000; the term ‘net turnover’ being defined for this purpose as revenues from the sale of goods, merchandise and provided services, as well as other revenues from the ordinary course of the accounting entity’s business, less any discounts, and.

c) the average equivalent number of employees of the parent accounting entity and subsidiary accounting entities exceeded 250 during the accounting period.”.

18. In Section 22, paragraph 18 shall be inserted and read as follows:

“(18) An accounting entity that prepares financial statements pursuant to paragraphs 1 through 17 shall be obliged to prepare an overview of selected data from financial statements. The scope, method, location and deadline for the filing of the overview of data selected from financial statements shall be stipulated by a Measure of the Ministry of Finance. The Ministry of Finance shall promulgate the Measure by announcing its publication in the Collection of Laws of the Slovak Republic.”.

19. In Section 22a, paragraph 3 shall read as follows:

“(3) Summary financial statements of the general government shall be prepared by the Ministry of Finance on the basis of consolidated financial statements of the central government according to paragraph 2, consolidated financial statements of municipalities, consolidated financial statements of higher territorial units, financial statements of general government entities,⁵⁾ that do not prepare consolidated financial statements according to paragraph 1, and financial statements of legal persons with state equity participation established pursuant to separate regulations.^{29b)}“

Footnote 29b shall read as follows:

“29b) For example, Act No. 111/1990 on state enterprises as amended, Act of the National Council of the Slovak Republic No. 258/1993 Coll. as amended”.

20. In Section 22a, paragraphs 6 and 7 shall be inserted and read as follows:

“(6) An accounting entity that prepares consolidated financial statements according to paragraph 1 shall be obliged to prepare a consolidated annual report. If an accounting entity specified under paragraph 1 holds an obligation to prepare an individual annual report, it may include data from the individual annual report into the consolidated annual report and thereafter not prepare the individual annual report as a separate document.

(7) Accounting entities included in the consolidated financial statements pursuant to paragraphs 1 and 2, and accounting entities included in the summary financial statements of the general government pursuant to paragraph 3, shall be obliged to provide their individual financial statements and other information required for the preparation of consolidated financial statements and summary financial statements by the deadline and in the structure stipulated by the accounting entity that prepares the consolidated financial statements and summary financial statements, apart from such information and individual financial statements, the content of which is deemed confidential pursuant to separate regulations.^{29c)}“.

Footnote 29c shall read as follows:

“29c) Section 2 of Act No. 215/2004 Coll. on the Protection of Confidential Information amending and supplementing certain acts as amended.”.

21. After Part Three a new “Part Four” shall be inserted and read as follows:

PART FOUR

REGISTER

§ 23

(1) The register constitutes an information system of the general government, ^{29d)} whereby the Ministry is its administrator (hereinafter “register administrator”).

(2) The following documents shall be deposited in the register

- a) ordinary individual financial statements,
- a) extraordinary individual financial statements,
- c) interim individual financial statements,
- d) ordinary consolidated financial statements,
- e) extraordinary consolidated financial statements,
- f) interim consolidated financial statements,
- g) summary financial statements of the general government,
- h) overview of selected data from financial statements according to Sections 17a and 22,
- i) Auditor's Reports,
- j) individual annual reports of municipalities,
- k) consolidated annual reports of municipalities,

l) individual annual reports of higher territorial units, and
m) consolidated reports of higher territorial units.

(3) An accounting entity may deposit financial statements in the register at its own initiative.

(4) The register administrator shall

a) build, maintain and operate the register,

b) collect and process data from financial statements,

c) collect and process data from annual reports of municipalities and annual reports of higher territorial units,

d) perform a formal check of data presented in financial statements,

e) render and provide access to documents specified under paragraph 2 to general government bodies and other entities in line with this Act.

(5) Documents specified by paragraph 2 shall be kept in accordance with Section 35. Documents specified by paragraph 2 must be drawn up and deposited in the state language, and may be deposited also in a foreign language if decided so by the accounting entity.

(6) The register has a public part and a non-public part.

The public part of the register shall contain documents specified by paragraph 2 limited to the following entities:

a) accounting entity that prepares financial statements pursuant to Sections 17a and 22,

b) business enterprise,

c) cooperative,

d) state-owned company,

e) general government entity,

f) other accounting entity, provided that a separate regulation^{29e)} stipulates public access to the financial statements of such an entity.

(7) The register administrator shall maintain and update the list of accounting entities.

Section 23a

(1) Documents specified by Section 23(2) shall be kept in either electronic or hardcopy format.

(2) An accounting entity shall be obliged to deposit documents specified by Section 23(2) in the register; persons under separate regulations shall be obliged to deposit them in electronic format,^{29f)} whereby other accounting entities shall deposit them in either electronic or hardcopy format. Annual reports of municipalities and annual reports of higher territorial units shall be deposited in electronic format. The obligation to deposit documents specified by Section 23(2) shall not apply to the Slovak Information Service, an accounting entity established or constituted for other purposes than transacting business or without an obligation to submit tax returns according to separate regulations^{29g)}, or without an obligation to have audited financial statements according to separate regulations.^{29h)}

(3) An accounting entity shall deposit its ordinary individual financial statements and extraordinary individual financial statements in the register no later than within six months of the date of its financial statements unless stipulated otherwise by separate regulations.²⁹ⁱ⁾ An accounting entity obliged to prepare ordinary consolidated financial statements or extraordinary consolidated financial statements according to Sections 22 or Section 22a shall be obliged to deposit the ordinary consolidated financial statements and extraordinary consolidated financial statements along with the Auditor's Report in the register within one year of the end of the accounting period. An accounting entity shall deposit its interim individual financial statements and interim consolidated financial statements in accordance with separate regulations.¹⁴⁾ The interim individual financial statements shall be deposited within three months of the interim individual financial statements date, and the interim consolidated financial statements within six months of the interim consolidated financial statements date, unless provided for otherwise by separate regulations.

(4) Should an accounting entity fail to have its financial statements approved within the period stipulated under paragraph 3, it shall declare that its deposited financial statements have not been approved and that the register administrator shall be notified of the date of financial statements approval at a later stage, in any case no later than within five working days of their approval.

(5) An accounting entity obliged to have its financial statements audited pursuant to Sections 19, 22 and 22a, shall also deposit the Auditor's Report in the register. Should an accounting entity fail to have its financial statements audited within the period stipulated under paragraph 3, it shall declare that its deposited financial statements have not been audited and that the Auditor's Report shall be deposited at later stage, in any case no later than within one year of the end of the accounting period covered by the financial statements. An accounting entity making a subsequent deposit of an Auditor's Report shall specify the financial statements to which the deposited Auditor's Report pertains.

(6) Should an accounting entity open its books of account according to Section 16 paragraph 10 after having deposited its financial statements, it shall deposit the new approved financial statements without undue delay, no later than within five working days of their approval.

7) An accounting entity shall bear responsibility for the correctness of deposited documents specified by Section 23(2). An accounting entity obliged to have its financial statements audited pursuant to Sections 19 or 22, must not disclose any unaudited information in a manner that may mislead the information user into thinking that it has been audited.

Section 23b

(1) Unless provided for otherwise in paragraph 2, hardcopy formats of documents specified by Section 23 paragraph 2 shall be served on the local competent tax authority. The local competent tax authority shall convert the documents received in hardcopy formats into electronic formats and thereafter forward them in both hardcopy and electronic formats to the register administrator within five working days.

(2) Documents specified by Section 23(2) of general government accounting entities shall be filed with the register administrator by using the State Treasury system.29j)

(3) Documents pursuant to Section 23 paragraph 2 in electronic format shall be filed by using the electronic registry, the operation of which is specified by separate regulations.29k) The filing of documents is governed by separate regulations.29k) The Financial Directorate of the Slovak Republic shall forward the documents specified by Section 23 paragraph 2, which have been filed in electronic format, to the register administrator without undue delay.

(4) The register administrator shall register, disclose and provide access to any served document specified by Section 23(2) without undue delay, however, no later than within five working days, in either the public part or non-public part of the register. Concurrently, the register administrator shall forward the documents specified by Section 23 paragraph 2, subparagraphs(a), (b), (d) and (i), of the accounting entities under Section 23 paragraph 6, subparagraphs (a) through (d), along with information on their date of deposit in the register, in electronic format via the Ministry of Justice of Slovak Republic into the collection of deeds of the Companies Register. The same procedure shall be applied by the register administrator in the case of a subsequent notification pursuant to Section 23a paragraph 4 and a subsequently filed report pursuant to Section 23a paragraph 5 .

(5) By serving the documents specified by Section 23 paragraph 2 on the local competent tax authority or the electronic registry pursuant to paragraph 3, the accounting entity's obligation to deposit and disclose documents shall be deemed fulfilled.

(6) In the case of any doubts as to the correctness, veracity or completeness of documents, the accounting entity, notified to that extent by the register administrator, shall be obliged to address the doubts, supplement the incomplete data, correct the untruthful data or duly demonstrate the veracity of data.

(7) The details of electronic communication and of the provision of electronic services shall be published by the register administrator on its website.

Section 23c

(1) On its website, the register administrator shall provide electronic access to the documents specified by Section 23 paragraph 2 of accounting entities under Section 23 paragraph 6, that are in the public part of the register, to all persons free of charge.

(2) The register administrator shall provide electronic access to the documents specified by Section 23 paragraph 2 of accounting entities under Section 23 paragraph 7, kept in the non-public part of the register, to the accounting entity that they pertain to, and to general government entities free of charge. Other persons shall have access to the said documents if provided for by separate regulations.29l)

(3) Upon request and payment of an administrative fee, the register administrator shall provide to the requesting party a copy of the filed document specified by Section 23 paragraph 2 or a notice confirming that a specific document has not been filed with the register. The request for a copy of a filed document or for a notice confirming that a specific document has not been filed with the register may be submitted by electronic means as well. In the case that the electronic format of a filed document or the electronic format of a notice confirming that a specific document has not been filed with the register is requested, the register administrator shall provide it by electronic means 29d) signed by a guaranteed electronic signature. A copy of a document or a notice confirming that a specific document has not been filed with the register shall be issued by the register administrator within five working days of the payment date of the administrative fee.“

Footnotes 29d through 29l shall read as follows:

“29d) Act No. 275/2006 Coll. on general government information systems and on amendments to certain acts as amended.

29e) For example, Section 24 of Act No. 147/1997 Coll. as amended by Act No. 445/2008 Coll., Section 33 of Act No. 213/1997 Coll. as amended, Section 8 of Act No. 119/2010 Coll. on packaging and on amendments to Act No. 223/2001 Coll. on waste and on amendments to certain acts as amended, Act No. 90/2008 Coll. on the European grouping of territorial cooperation and on supplements to Act No. 540/2001 Coll. on state statistics as amended.

29f) Section 14 of Act No. 563/2009 Coll. on tax administration (Tax Code) and on amendments to certain acts.

29g) Section 41 paragraph 1 of Act No. 595/2003 Coll. as amended by Act No. 548/2010 Coll., Section 15 of Act No. 563/2009 Coll.

29h) For example, Section 24 of Act No. 147/1997 Coll. as amended by Act No. 445/2008 Coll., Section 33 of Act No. 213/1997 Coll. as amended.

29i) For example, Section 24(3) of Act No. 147/1997 Coll., Section 33(4) of Act No. 213/1997 Coll., Act No. 595/2003 Coll. as amended.

29j) Section 2 paragraph 2(h) of Act No. 291/2002 on State Treasury and on amendments and supplements to certain acts as amended.

29k) Sections 30 through 33 of Act No. 563/2009 Coll.

29l) For example, Act No. 308/2000 Coll. on broadcasting and retransmission and on amendment of Act No. 195/2000 Coll. on telecommunications as amended, Act No. 566/2001 Coll. as amended.”

The existing Parts Four through Eight shall be renamed to Parts Five to Nine.

22. In Article 24 paragraph 2, the following words shall be appended at the end of the introductory sentence: “(hereinafter “reference rate“).”

23. Footnote 33a shall read as follows:

“33a) Art. 219 paragraphs 1 through 3 of the Treaty on the Functioning of the European Union as amended (OJ EU C 83, 30. 03. 2010).

Art. 12 paragraph 12.1 of the Protocol on the Statute of the European System of Central Banks and of the European Central Bank (OJ EU C 83, 30. 03. 2010).

Section 28 paragraph 2 of the Act of the National Council of the Slovak Republic No. 566/1992 Coll. on the Slovak National Bank as amended.“

24. In Section 24 paragraphs 3 and 4 shall read as follows:

“(3) Apart from valuation specified under paragraph 4, the valuation of an increase in foreign currency purchased in EUR shall be based on the exchange rate at which the foreign currency was purchased, or on the reference

rate as at transaction date. Apart from valuation specified under paragraph 4, the valuation of an increase in EUR in foreign currency purchased in an other foreign currency shall be based on the value of the other foreign currency in EUR, or the valuation of a foreign currency increase in EUR shall be based on the reference rate as at the transaction date.

(4) The valuation of foreign currency, acquired as part of the construction of a currency derivative, as at the valuation date shall be based on the rate of a bank or branch of a foreign bank, which is a party to the currency derivative in question, or the valuation as at the valuation date shall be based on the reference rate as at the valuation date.

If neither a bank nor a branch of a foreign bank is a party to the currency derivative, the valuation of foreign currency shall be based on the reference rate as at the valuation date.“

25. In Section 24, new paragraphs 5 through 7 shall be inserted after paragraph 4 and read as follows:

“(5) An accounting entity shall apply (Section 24(1)) the reference rate as at valuation date to convert a) securities denominated in foreign currency,

b) money market instruments denominated in foreign currency,11)

c) contracts for difference (CFD) denominated in foreign currency, 11)

d) underlying instruments of derivatives denominated in foreign currency apart from the underlying instruments of currency derivatives,

e) receivables and payables linked to assets pursuant to subparagraphs a) through d) hereinabove denominated in the same foreign currency

as the assets.

(6) The valuation of a decrease in the same foreign currency held in cash or in a foreign currency account may use for the conversion of foreign currency to EUR a price based on the weighted average principle or a method using the initial price for the valuation of an increase in the asset represented by foreign currency as the first price for the valuation of the disposal of this asset in EUR. If this foreign currency decrease is associated with the settlement of a payable, the valuation according to the first sentence shall be applied to the conversion of the foreign currency settlement of the payable amount into EUR. The rate applied for the valuation of receivables and payables in foreign currency associated with the accounting entries reflecting a paid or received advance in foreign currency shall be the rate as at the time of advance receipt or payment.

(7) An accounting entity shall apply the selected accounting method of foreign currency translation to all accounting entries within a given transaction and to all transactions under paragraphs 1 through 6, and to their valuation during the accounting period and in the financial statements.“

The existing paragraphs 5 and 6 shall be renumbered to paragraphs 8 and 9.

26. In Section 25 paragraph 1(a), the third indent shall read as follows:

“3. Interests in the registered capital of business enterprises, derivatives and securities except for securities specified under the third indent of subparagraph (e),“

27. In Section 25 paragraph 1(e), in the second indent the words “and an accounting entity established or constituted for purposes other than transacting business“ shall be deleted.

28. In Section 25, paragraph 1(e), the third item shall read as follows:

“3. Securitates available for trading, securities held as the fund’s assets,35a) unless stipulated otherwise by separate regulations,35ab) and securities available for sale with stock brokers not operating according to Section 17a paragraph 3,“

Footnote 35ab shall read as follows:

“35ab) Section 88b of Act No. 43/2004 Coll. as amended by Act No. 334/2011 Coll.“

29. In Section 25 paragraph 5, the first sentence shall read as follows:

“Provided that the requirement of true and fair presentation of facts pursuant to Section 7 paragraph 1 has been met, and that the assets consist of identical types of inventory and identical types of securities in the portfolio of the accounting entity, a disposal valuation based on the weighted average principle or on the method applying the initial price used for the valuation of an increase in the respective type of asset as the first price for the valuation of the disposal of this asset, may be deemed a valuation method in compliance with Paragraph 1.“

30. Footnote 44 shall read as follows:

“44) For example, Act No. 183/2000 Coll. on libraries, on supplementing Act of the National Council of the Slovak Republic No. 27/1987 Coll. on state conservation and preservation of monuments and historical sites and on the amendment of Act No. 68/1997 Coll. on Matica slovenska as amended, Act No. 49/2002 Coll. on the protection of monuments and historical sites as amended, Act No. 319/2002 Coll. on the defense of the Slovak Republic as amended, Act No. 618/2003 Coll. on copyrights and rights associated with copyrights (Copyright Law) as amended, Act No. 581/2004 Coll. as amended, Act No. 206/2009 Coll. on museums and galleries and on the protection of cultural valuables and on the amendment of the Act of the National Council of the Slovak Republic No. 372/1990 Coll. on minor offences as amended.“

31. In Section 35 paragraph 3(a), a comma and the words “overviews of selected financial statements data specified in Sections 17a and 22“ are inserted after the word “financial statements“ .

32. In Section 35, a new paragraph 4 shall be inserted after paragraph 3 and read as follows:

“(4) An accounting entity obliged to have its financial statements audited pursuant to Sections 19 or 22, shall be obliged to store the Auditor's Report for a period of ten years following the respective audited year.“

Existing paragraph 4 shall be renamed to paragraph 5.

33. Section 38 shall read as follows:

“Section 38

(1) An accounting entity shall be considered to have committed an administrative delict, if

- a) it failed to prepare financial statements pursuant to Section 6 paragraph 4,
- b) failed to open its books of account or failed to close its books of account pursuant to Section 16,
- c) failed to deposit documents pursuant to Section 23a or failed to deposit its annual report pursuant to Section 21,
- d) failed to have the financial statements audited or to verify the correlation of data in the financial statement with data in the annual report, thus violating provisions in Sections 19, 22 or 22a,
- e) failed to provide for the appointment of an auditor or for the dismissal of the auditor pursuant to Section 19 paragraph 2,
- f) failed to constitute an audit committee pursuant to Section 19a,
- g) failed to ensure bookkeeping pursuant to Section 8 and this failure led to incorrect presentation of facts in the financial statements,
- h) failed to ensure bookkeeping pursuant to Section 8 and this failure did not frustrate the presentation of facts in the financial statements,
- i) breached provisions of Section 9,
- j) breached provisions of Section 17,
- k) failed to apply valuation procedures pursuant to Sections 24 through 28,
- l) breached provisions of Section 31,
- m) breached provisions of Section 34,
- n) breached provisions of Section 35.

(2) The tax authority shall penalize administrative delicts

- a) pursuant to paragraph 1(a) by a fine of up to 1,000,000 euro,
- b) pursuant to paragraph 1 subparagraphs (b) through (g) by a fine of up to two per cent of the amount of total assets reported
 1. in the balance sheet covering the inspected accounting period with valuation adjustments for items under Section 26 paragraph 3, however not exceeding 1,000,000 euro,
 2. in the statement of assets and liabilities prepared for the inspected accounting period, however not exceeding 1,000,000 euro,
- c) pursuant to paragraph 1 subparagraphs (i) through (n) by a fine of up to two per cent of the amount of total assets reported
 1. in the balance sheet covering the inspected accounting period with valuation adjustments for items under Section 26 paragraph 3, however not exceeding 100,000 euro,
 2. in the statement of assets and liabilities prepared for the inspected accounting period, however not exceeding 100,000 euro,

d) pursuant to paragraph 1 subparagraph (h) by a fine of up to two per cent of the amount of total assets reported

1. in the balance sheet covering the inspected accounting period with valuation adjustments for items under Section 26 paragraph 3, however not exceeding 1000 euro,
2. in the statement of assets and liabilities prepared for the inspected accounting period, however not exceeding 1000 euro.

(3) The bookkeeping and reporting, which is in compliance with separate regulations, 22a) shall not be considered a violation of the obligations laid down by this Act in the accounting entities for which these obligations arise from Section 17a.

(4) The tax authority shall be entitled to conduct an inspection of the accounting entity's compliance with the provisions of this Act. The Tax Code shall apply *mutatis mutandis* to the conduct of inspections, procedure of fine imposition and its enforcement, and to appeal procedures against fine decisions.

(5) When imposing a fine pursuant to paragraph 2, the tax authority shall take into account the gravity, scope, duration, consequences and circumstances of the administrative delict. When imposing a fine for the inspected accounting period, the tax authority shall take into account whether the accounting entity recorded, pursuant to Section 3 paragraph 1, accounting entries that rectified the mistakes in the inspected accounting period in some other accounting periods. Furthermore, the tax authority shall take into consideration whether the accounting entity has notified in writing the local competent tax authority of the accounting entry type and amount, which rectified the mistakes in the inspected accounting period, recorded in the current accounting period, and has done so before the inspection started pursuant to separate regulations 48).

(6) The tax authority shall impose a fine according to paragraph 2 within one year from the day it became aware of the administrative delict, however, no later than within five years as of the end of the accounting period, in which the administrative delict was committed.

(7) Collected fines shall represent a revenue source of the state budget.“.

Footnote 48 shall read as follows:

“48) Section 46 of Act No. 563/2009 Coll. “.

34. Section §39i shall be inserted after § 39h and read as follows, including the title:

“Section 39i

Transitional provisions to the amendments effective as of 1 January 2012

(1) An association of landowners that kept its accounts in the single-entry bookkeeping system, shall start keeping its accounts in the double-entry (accrual) bookkeeping system as of 1 January 2012 if its accounting period equals a calendar year, or as of the first day of the accounting period beginning after 1 January 2012 if its accounting period equals a financial year.

(2) Section 22 paragraph 10, in its wording effective as of 1 January 2012, shall be applied for the first time to the assessment of conditions underlying the preparation of consolidated financial statements and a consolidated annual report for the accounting period starting 1 January 2012 and later.

(3) Section 23a shall be applied for the first time to the filing of documents related to the financial statements prepared as of 31 December 2012 and later.

(4) Any procedure pursuant to Section 38 that was launched prior to 1 January 2012 shall be governed by the provisions effective up to 31 December 2011. Fines for a violation of the provisions of this Act that occurred prior to 1 January 2012 shall be governed by the provisions of this Act in their wording effective as of 1 January 2012 if these are more favourable for the accounting entity.“.

35. In the Annex, a new paragraph 9 shall be added and read as follows:

“9. Directive 2009/101/EC of the European Parliament and of the Council of 16 September 2009 on the coordination of safeguards which, for the protection of interests of members and third parties, are required by Member States of companies within the meaning of the second paragraph of Article 48 of the Treaty, with a view to making such safeguards equivalent (OJ EU L 258, 1. 10. 2009).“.

Art. II

Act No. 513/1991 Coll. Commercial Code as amended by Act No. 264/1992 Coll., Act No. 600/1992 Coll., Act of the National Council of the Slovak Republic No. 278/1993 Coll., Act of the National Council of the Slovak Republic No. 249/1994 Coll., Act of the National Council of the Slovak Republic No. 106/1995 Coll., Act of the

National Council of the Slovak Republic No. 171/1995 Coll., Act of the National Council of the Slovak Republic No. 58/1996 Coll., Act of the National Council of the Slovak Republic No. 317/1996 Coll., Act of the National Council of the Slovak Republic No. 373/1996 Coll., Act No. 11/1998 Coll., Act No. 127/1999 Coll., Act No. 263/1999 Coll., Act No. 238/2000 Coll., Act No. 147/2001 Coll., Act No. 500/2001 Coll., Act No. 426/2002 Coll., Act No. 510/2002 Coll., Act No. 526/2002 Coll., Act No. 530/2003 Coll., Act No. 432/2004 Coll., Act No. 315/2005 Coll., Act No. 19/2007 Coll., Act No. 84/2007 Coll., Act No. 657/2007 Coll., Act No. 659/2007 Coll., Act No. 429/2008 Coll., Act No. 454/2008 Coll., Act No. 477/2008 Coll., Act No. 276/2009 Coll., Act No. 487/2009 Coll., Act No. 492/2009 Coll., Act No. 546/2010 Coll., and Act No. 193/2011 Coll. shall be amended as follows:

1. In Section 27 paragraph 3, the words "in the collection of deeds" shall be appended at the end of the first sentence, and in the second sentence the words "and in the case of financial statements as of the date of their publication in the register of financial statements according to separate regulations" shall be inserted after the words "in the collection of deeds".

2. In Section 27, a new paragraph 9 shall be added and read as follows:

"(9) The filing of deeds in the register of financial statements shall have the same effect as the filing of deeds in the collection of deeds."

3. In Section 40 paragraph 1, the words "in the collection of deeds" shall be replaced by the words "in the financial statements register".

4. In Section 40, paragraph 2 shall read as follows:

"(2) If the competent body of a joint stock company, limited liability company, cooperative and state-owned company fails to approve the financial statements submitted according to paragraph 1 within 3 months of their submission, the collection of deeds shall hold the unapproved financial statements filed by the administrator of the financial statements register."

5. In Section 40 paragraph 3, the words "in the collection of deeds" in the first sentence shall be replaced by the words "in the financial statements register".

6. In Section 40 paragraph (3), a new second sentence shall be inserted after the first sentence and read as follows:

"If unverified financial statements have been deposited in the financial statements register, the accounting entity shall proceed as specified under separate regulations."

7. In Section 68 paragraph 6(f), the words "in the collection of deeds" shall be replaced by the words "in the financial statements register".

8. In Section 75 paragraph 2, the words "Financial statements and final" in the fourth and fifth sentences shall be replaced by the word "Final".

9. In Section 183a, the words "or in the financial statements register" shall be inserted after the words "in the collection of deeds".

10. In Section 257 paragraph 1(g), the words "in the collection of deeds" shall be replaced by the words "in the financial statements register".

Art. III

Act No. 111/1990 Coll. on state-owned companies as amended by Act No. 92/1991 Coll., Act of the Slovak Republic No. 14/1993 Coll., Act of the National Council of the Slovak Republic No. 174/1993 Coll., Act of the National Council of the Slovak Republic No. 172/1994 Coll., Act of the National Council of the Slovak Republic No. 304/1995 Coll., Act of the National Council of the Slovak Republic No. 317/1996 Coll., Act no 166/1998 Coll., Act No. 241/1999 Coll., Act No. 472/2001 Coll., Act No 395/2002 Coll., Act No. 547/2002 Coll., Act No. 432/2003 Coll., Act No. 79/2005 Coll., Act No. 523/2007 Coll., and Act No. 70/2008 Coll. shall be amended as follows:

In Section 9 (5), a comma shall be inserted after the word "financial statements", and the words "and audited they shall be submitted to the founder and after being scrutinised by the Supervisory Board they shall be provided to

the competent authority of the central government6e)“ shall be replaced by the words “which after being audited and thereafter scrutinised by the Supervisory Board shall be deposited in the financial statements register6e)“.

Footnote 6e shall read as follows:

“6e) Section 23 of Act No. 431/2002 Coll. on accounting as amended by Act No. 547/2011 Coll.“.

Art. IV

Act of the National Council of the Slovak Republic No. 330/1991 Zb. on land adjustments, land ownership resolution, land authority, land fund and on landowner associations as amended by the Act of the National Council of the Slovak Republic No. 293/1992 Coll., Act of the National Council of the Slovak Republic No. 323/1992 Coll., Act of the National Council of the Slovak Republic No. 187/1993 Coll., Act of the National Council of the Slovak Republic No. 180/1995 Coll., Act of the National Council of the Slovak Republic No. 222/1996 Coll., Act No. 80/1998 Coll., Act No. 256/2001 Coll., Act no 420/2002 Coll., Act No. 518/2003 Coll., Act No. 217/2004 Coll., Act No 253/2004 Coll., Act No. 549/2004 Coll., Act No. 571/2007 Coll., Act No. 285/2008 Coll., Act No. 66/2009 Coll., Act No. 499/2009 Coll., Act No. 136/2010 Coll., Act No. 139/2010 Coll., and Act No. 559/2010 Coll. shall be amended as follows:

In Section 34a, paragraph 5 shall be deleted.

The existing paragraphs 6 through 9 shall be renumbered to paragraphs 5 through 8.

Footnote 23j shall be deleted.

Art. V

Act of the National Council of the Slovak Republic No. 258/1993 Coll. on Railways of the Slovak Republic as amended by Act no 152/1997 Coll., Act No. 259/2001 Coll., and Act No. 316/2011 Coll. shall be amended as follows:

1. In Section 6 paragraph 2(d) shall be deleted.

The existing subparagraphs (e) through (g) shall be renamed to subparagraphs (d) through (f).

2. In Section 10, a new paragraph 4 shall be added and read as follows:

“(4) Annual financial statements, or extraordinary financial statements, must be audited pursuant to separate regulations.4)“.

Footnote 4 shall read as follows:

“4) Article 19 paragraph 1 of Act No. 431/2002 Coll. on accounting as amended.”

Art. VI

Act of the National Council of the Slovak Republic No. 278/1993 Coll. on state property administration as amended by the Act of the National Council of the Slovak Republic No. 374/1996 Coll., Act No. 72/1999 Coll., Act No. 121/2001 Coll., Act no 509/2001 Coll., finding of the Constitutional Court of the Slovak Republic No. 64/2002 Coll., Act No. 453/2002 Coll., Act No 161/2003 Coll., Act No. 512/2003 Coll., Act No. 618/2004 Coll., Act No. 534/2005 Coll., Act No. 277/2007 Coll., Act No. 325/2007 Coll., Act No. 165/2008 Coll., Act No. 245/2008 Coll., and Act No. 510/2010 Coll. shall be amended as follows:

1. In Section 8, paragraph 2(d) shall read as follows:

“d) movable state property, except for movable state property the acquisition cost9a) or the replacement cost9a) of which exceeds 10,000 euro, and movable state property specified by a measure of the founding entity; such state property shall be offered, in line with the obligation applicable to redundant state property, to state budgetary organisations and state semi-budgetary organisations,“.

2. In Section 8a paragraph 1, the word “immovable“ shall be deleted.

3. In Section 8, paragraph 5 shall read as follows:

“(5) For the purposes under this Act, a fair price shall be deemed a comprehensive property value as specified by separate regulations.13b)“.

Footnote 13b shall read as follows:

“13b) Decree of the Ministry of Justice of the Slovak Republic No. 492/2004 Coll. on the determination of comprehensive property value as amended.“.

4. In Section 8, paragraph 10 shall read as follows:

“(10) Section 11 paragraph 4 shall not apply to transfers of immovable state property pursuant to paragraphs 8 and 9. Paragraphs 8 and 9 shall not apply to transfers of movable state property within the framework of special tender procedures.“.

5. In Section 8d paragraph 1, the words “of movable state property the acquisition cost9a) or the replacement cost9a) of which exceeds 10,000 euro, movable state property specified in a measure of the founding entity and” shall be inserted after the word “records“.

6. In Section 11, paragraph 6 shall read as follows:

“(6) A transfer of movable property for a consideration, unless provided for otherwise in this Act; ownership of movable state property the acquisition cost9a) or the replacement cost9a) of which exceeds 10,000 euro, and of movable state property specified in a measure of the founding entity, may be transferred for at least its fair price. A sales contract on the transfer of ownership of movable state property the acquisition cost9a) or the replacement cost9a) of which exceeds 10,000 euro, and of movable state property specified in a decree of the founding entity, shall not be deemed valid without a consent given by the founding entity.“.

7. In Section 14c paragraph 1, the words "Redundant immovable state property" shall be replaced by the words "Redundant state property the transfer of which requires a special tender procedure.“.

8. In Section 14c paragraph 2, the word “immovable“ shall be deleted.

9. In Section 14c paragraph 3, the words “and if it concerns redundant immovable state property also” shall be inserted after the words “paragraph 1“.

Art. VII

Act of the National Council of the Slovak Republic No. 145/1995 Coll. on administrative fees as amended by Act of the National Council of the Slovak Republic No. 123/1996 Coll., Act of the National Council of the Slovak Republic No. 224/1996 Coll., Act No. 70/1997 Coll., Act No. 1/1998 Coll., Act No. 232/1999 Coll., Act No. 3/2000 Coll., Act No. 142/2000 Coll., Act No. 211/2000 Coll., Act No. 468/2000 Coll., Act No. 553/2001 Coll., Act No. 96/2002 Coll., Act No. 118/2002 Coll., Act No. 215/2002 Coll., Act No. 237/2002 Coll., Act No. 418/2002 Coll., Act No. 457/2002 Coll., Act No. 465/2002 Coll., Act No. 477/2002 Coll., Act No. 480/2002 Coll., Act No. 190/2003 Coll., Act No. 217/2003 Coll., Act No. 245/2003 Coll., Act No. 450/2003 Coll., Act No. 469/2003 Coll., Act No. 583/2003 Coll., Act No. 5/2004 Coll., Act No. 199/2004 Coll., Act No. 204/2004 Coll., Act No. 347/2004 Coll., Act No. 382/2004 Coll., Act No. 434/2004 Coll., Act No. 533/2004 Coll., Act No. 541/2004 Coll., Act No. 572/2004 Coll., Act No. 578/2004 Coll., Act No. 581/2004 Coll., Act No. 633/2004 Coll., Act No. 653/2004 Coll., Act No. 656/2004 Coll., Act No. 725/2004 Coll., Act No. 5/2005 Coll., Act No. 8/2005 Coll., Act No. 15/2005 Coll., Act No. 93/2005 Coll., Act No. 171/2005 Coll., Act No. 308/2005 Coll., Act No. 331/2005 Coll., Act No. 341/2005 Coll., Act No. 342/2005 Coll., Act No. 473/2005 Coll., Act No. 491/2005 Coll., Act No. 538/2005 Coll., Act No. 558/2005 Coll., Act No. 572/2005 Coll., Act No. 573/2005 Coll., Act No. 610/2005 Coll., Act No. 14/2006 Coll., Act No. 15/2006 Coll., Act No. 24/2006 Coll., Act No. 117/2006 Coll., Act No. 124/2006 Coll., Act No. 126/2006 Coll., Act No. 224/2006 Coll., Act No. 342/2006 Coll., Act No. 672/2006 Coll., Act No. 693/2006 Coll., Act No. 21/2007 Coll., Act No. 43/2007 Coll., Act No. 95/2007 Coll., Act No. 193/2007 Coll., Act No. 220/2007 Coll., Act No. 279/2007 Coll., Act No. 295/2007 Coll., Act No. 309/2007 Coll., Act No. 342/2007 Coll., Act No. 343/2007 Coll., Act No. 344/2007 Coll., Act No. 355/2007 Coll., Act No. 358/2007 Coll., Act No. 359/2007 Coll., Act No. 460/2007 Coll., Act No. 517/2007 Coll., Act No. 537/2007 Coll., Act No. 548/2007 Coll., Act No. 571/2007 Coll., Act No. 577/2007 Coll., Act No. 647/2007 Coll., Act No. 661/2007 Coll., Act No. 92/2008 Coll., Act No. 112/2008 Coll., Act No. 167/2008 Coll., Act No. 214/2008 Coll., Act No. 264/2008 Coll., Act No. 405/2008 Coll., Act No. 408/2008 Coll., Act No. 451/2008 Coll., Act No. 465/2008 Coll., Act No. 495/2008 Coll., Act No. 514/2008 Coll., Act No. 8/2009 Coll., Act No. 45/2009 Coll., Act No. 188/2009 Coll., Act No. 191/2009 Coll., Act No. 274/2009 Coll., Act No. 292/2009 Coll., Act No. 304/2009 Coll., Act No. 305/2009 Coll., Act No. 307/2009 Coll., Act No. 465/2009 Coll., Act No. 478/2009 Coll., Act No. 513/2009 Coll., Act No. 568/2009 Coll., Act No. 570/2009 Coll., Act No. 594/2009 Coll., Act No. 67/2010 Coll., Act No. 92/2010 Coll., Act No. 136/2010 Coll., Act No. 144/2010 Coll., Act No. 514/2010 Coll., Act No. 556/2010 Coll., Act No. 39/2011 Coll., Act No. 119/2011 Coll., Act No. 200/2011 Coll., Act No. 223/2011 Coll., Act No. 254/2011 Coll., Act No. 256/2011 Coll., Act No. 258/2011 Coll., Act No. 324/2011

Coll., Act No. 342/2011 Coll., Act No. 363/2011 Coll., Act No. 381/2011 Coll., Act No. 392/2011 Coll., Act No. 404/2011 Coll., Act No. 405/2011 Coll., and Act No. 409/2011 Coll. shall be amended as follows:

1. In Section 1, a comma shall be inserted after the word “municipalities“ and the words “and state archives1)“ shall be replaced by the words “state archives1) and DataCenter“.

2. In the Schedule of Fees contained in Part VIII. Financial Administration and Commercial Activity, a new item 149b shall be inserted after 149a and shall read as follows:

“Item 149b

a) Printing a photocopy of a document filed with the financial statements register,36aa) each page, regardless if full page or not, costs 0.33 euro, whereby the minimum price starts at 1.50 euro

b) Mailing the electronic format of a document filed with the financial statements register using electronic means costs 0.33 euro

c) Issuing a notice confirming that a specific document has not been filed with the financial statements register costs 3 euro

d) Mailing a notice confirming that a specific document has not been filed with the financial statements register using electronic means costs 0.33 euro.”.

Footnote 36aa shall read as follows:

“36aa) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll.“.

Art. VIII

Act No. 147/1997 Coll. on non-investment funds and on the amendment of the Act of the National Council of the Slovak Republic No 207/1996 Coll. as amended by Act No. 335/2007 Coll., and Act No. 445/2008 Coll. shall be amended as follows:

In Section 24, paragraph 3 shall read as follows:

“(3) The fund shall deposit its audited annual financial statements specified under paragraph 2 in the public part of the financial statements register9) no later than by 15 April.“.

Footnote 9 shall read as follows:

“9) Section 23 of Act No. 431/2002 Coll. on accounting as amended by Act No. 547/2011 Coll.“.

Art. IX

Act No. 213/1997 Coll. on non-profit organisations providing generally beneficial services as amended by Act No. 35/2002 Coll., Act No. 335/2007 Coll., Act No. 445/2008 Coll., and Act No. 8/2010 Coll. shall be amended as follows:

In Section 33, paragraph 4 shall read as follows:

“(4) A non-profit organisation shall deposit its audited annual financial statements specified under paragraph 3 in the public part of the financial statements register4) no later than by 15 April.”.

Footnote 4 shall read as follows:

“4) Section 23 of Act No. 431/2002 Coll. on accounting as amended by Act No. 547/2011 Coll.“.

Art. X

Act No. 144/1998 Coll. on warehouse warrants, commodity warrants and on the amendments of certain acts as amended by Act No. 526/2002 Coll., Act No. 358/2007 Coll., Act No. 601/2008 Coll., and Act No. 396/2009 Coll. shall be amended as follows:

In Section 7 paragraph 4, the comma after the word “lessor“ and the words “audited financial statements covering the preceding accounting period“ shall be deleted, and at the end of it the following sentence shall be appended:

“The requesting party shall deposit the audited financial statements for the last accounting period in the financial statements register,9a) no later than five working days before the date of request submission unless the said financial statements have already been deposited in the financial statements register.“.

Footnote 9a shall read as follows:

“9a) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll.“.

Art. XI

Act No. 308/2000 Coll. on broadcasting and retransmission and on amendment of Act No. 195/2000 Coll. on telecommunications as amended by Act No. 147/2001 Coll., Act No. 206/2002 Coll., Act No. 289/2005 Coll., Act No. 95/2006 Coll., Act No. 121/2006 Coll., Act No. 13/2007 Coll., Act No. 220/2007 Coll., Act No. 343/2007 Coll., Act No. 654/2007 Coll., Act No. 167/2008 Coll., Act No. 287/2008 Coll., Act No. 516/2008 Coll., Act No. 77/2009

Coll., Act No. 318/2009 Coll., Act No. 498/2009 Coll., Act No. 532/2010 Coll., Act No. 221/2011 Coll., and Act No. 397/2011 Coll. shall be amended as follows:

1. In Section 46 paragraph 2(g) shall be deleted.

The existing subparagraphs (h) through (k) shall be renamed into subparagraphs (g) through (j).

2. In Section 46, a new paragraph 5 shall be inserted after paragraph 4 and read as follows:

“(5) The requesting party shall deposit the audited financial statements for the last accounting period in the financial statements register,³⁸ no later than five working days before the date of request submission unless the said financial statements have already been deposited in the financial statements register.“. The Board shall be entitled to inspect the documents of the requesting party deposited in the financial statements register.“.

Footnote 38 shall read as follows:

“³⁸) Section 23 of Act No. 431/2002 Coll. on accounting as amended by Act No. 547/2011 Coll.“.

The existing paragraph 5 shall be renumbered to paragraph 6.

Art. XII

Act No. 276/2001 Coll. on the regulation of network industries and on amendments to certain acts as amended by Act No. 397/2002 Coll., Act No. 442/2002 Coll., Act No. 658/2004 Coll., Act No. 107/2007 Coll., Act No. 112/2008 Coll., Act No. 283/2008 Coll., Act No. 73/2009 Coll., Act No. 309/2009 Coll., Act No. 142/2010 Coll., Act No. 558/2010 Coll., Act No. 117/2011 Coll., and Act No. 136/2011 Coll. shall be amended as follows:

In Section 13, paragraph 2(f) shall read as follows:

“f) submit to the Office an overview of mutual financial transactions and other transactions between affiliated undertakings,¹“.

Art. XII

Act No. 483/2001 Coll. on banks and on amendments to certain acts as amended by Act No. 430/2002 Coll., Act No. 510/2002 Coll., Act No. 165/2003 Coll., Act No. 603/2003 Coll., Act No. 215/2004 Coll., Act No. 554/2004 Coll., Act No. 747/2004 Coll., Act No. 69/2005 Coll., Act No. 340/2005 Coll., Act No. 341/2005 Coll., Act No. 214/2006 Coll., Act No. 644/2006 Coll., Act No. 209/2007 Coll., Act No. 659/2007 Coll., Act No. 297/2008 Coll., Act No. 552/2008 Coll., Act No. 66/2009 Coll., Act No. 186/2009 Coll., Act No. 276/2009 Coll., Act No. 492/2009 Coll., Act No. 129/2010 Coll., Act No. 46/2011 Coll., Act No. 130/2011 Coll., Act No. 314/2011 Coll., Act No. 394/2011 Coll., and Act No. 520/2011 Coll. shall be amended as follows:

1. In Section 39, the last sentence in paragraph 11 shall read as follows:

“A bank and a branch of a foreign bank shall deposit their interim financial statements in the financial statements register^{39a} within 30 calendar days of the end of the respective calendar quarter.“.

Footnote 39a shall read as follows:

“^{39a}) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll.“.

2. In Section 39, the last sentence in paragraph 13 shall read as follows: “A parent bank or a parent holding company shall deposit their interim consolidated financial statements in the financial statements register^{39a} within 60 calendar days of the end of the respective calendar half-year.“.

3. In Section 42 paragraphs 3 and 4, the words “financial statements⁴⁴), and in those circumstances specified by separate regulations⁴⁴) also the consolidated financial statements, and“.

Art. XIV

Act No. 386/2002 Coll. on state debt and state guarantees amending Act No. 291/2002 Coll. on the State Treasury, and on amendments to certain acts as amended by Act No. 442/2003 Coll., Act No. 594/2003 Coll., Act No. 581/2004 Coll., Act No. 468/2005 Coll., Act No. 276/2009 Coll., Act No. 378/2009 Coll., and Act No. 381/2010 Coll. shall be amended as follows:

1. In Section 10, paragraph 3(c) shall be deleted.

The existing subparagraphs (d) through (h) shall be renamed into subparagraphs (c) through (g).

2. In Section 10, paragraph 4(d) shall be deleted.

The existing subparagraphs (e) though (i) shall be renamed to subparagraphs (d) through (h).

3. In Section 10, a new paragraph 6 shall be added and read as follows:

“(6) The requesting party shall deposit the audited financial statements for the last accounting period in the financial statements register, 11a) no later than five working days before the date of request submission pursuant to paragraph 1 and the date of concluding a contract on the guarantee terms and conditions pursuant to paragraph 4, unless the said financial statements have already been deposited in the financial statements register.”.

Footnote 11a shall read as follows:

“11a) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll.”.

4. In Section 13 paragraph 1(i) shall be deleted.

The existing subparagraph (j) shall be renamed to subparagraph (i).

Art. XV

Act No. 429/2002 Coll. on the stock exchange as amended by Act No. 594/2003 Coll., Act No. 43/2004 Coll., Act No. 635/2004 Coll., Act No. 747/2004 Coll., Act No. 336/2005 Coll., Act No. 209/2007 Coll., Act No. 8/2008 Coll., Act No. 297/2008 Coll., Act No. 552/2008 Coll., Act No. 487/2009 Coll., and Act No. 520/2011 Coll. shall be amended as follows:

In Section 30 paragraph 1(a), the word “published” shall be replaced by the word “deposited”.

Footnote 52 shall read as follows:

“52) Act No. 431/2002 Coll. on Accounting as amended.”.

Art. XVI

Act No. 530/2003 Coll. on the Companies Register and on amendments to certain acts as amended by Act No. 432/2004 Coll., Act No. 562/2004 Coll., Act No. 24/2007 Coll., Act No. 657/2007 Coll., Act No. 659/2007 Coll., Act No. 477/2008 Coll., Act No. 160/2009 Coll., act No. 487/2009 Coll., and Act No. 136/2010 Coll. shall be amended as follows:

1. In Section 8 paragraph 1, the word “five” shall be replaced by the word “two”.

2. In Section 8, a new paragraph 6 shall be added and read as follows:

“(6) If an application for registration has not been filed by electronic means and the court fee has been paid by a payment card, postal cheque crediting the relevant account, bank transfer or by using Short Messaging Service (SMS), the period specified under paragraph 1 shall start as of the day on which the court identifies the purpose behind the said payment transaction.”.

3. In Section 9, a new paragraph 7 shall be added and read as follows:

“(7) The Ministry of Justice of the Slovak Republic (hereinafter “Ministry”) shall ensure the filing of documents under separate regulations 15c) into the collection of deeds without undue delay.”.

Footnote 15c shall read as follows:

“15c) Act No. 431/2002 Coll. on Accounting as amended.”.

4. In Section 10, the following words shall be appended at the end of paragraph 2: “apart from documents deposited in the financial statements register 15c)”.

5. In Section 14 paragraph 1, the words “Ministry of Justice of the Slovak Republic (hereinafter “Ministry”)” shall be replaced by the word “Ministry”.

Art. XVII

Act No. 595/2003 Coll. on income tax as amended by Act No. 43/2004 Coll., Act No. 177/2004 Coll., Act No. 191/2004 Coll., Act No. 391/2004 Coll., Act No. 538/2004 Coll., Act No. 539/2004 Coll., Act No. 659/2004 Coll., Act No. 68/2005 Coll., Act No. 314/2005 Coll., Act No. 534/2005 Coll., Act No. 660/2005 Coll., Act No. 688/2006 Coll., Act No. 76/2007 Coll., Act No. 209/2007 Coll., Act No. 519/2007 Coll., Act No. 530/2007 Coll., Act No. 561/2007 Coll., Act No. 621/2007 Coll., Act No. 653/2007 Coll., Act No. 168/2008 Coll., Act No. 465/2008 Coll., Act No. 514/2008 Coll., Act No. 563/2008 Coll., Act No. 567/2008 Coll., Act No. 60/2009 Coll., Act No. 184/2009 Coll., Act No. 185/2009 Coll., Act No. 504/2009 Coll., Act No. 563/2009 Coll., Act No. 374/2010 Coll., Act No. 548/2010 Coll., Act No. 129/2011 Coll., Act No. 231/2011 Coll., Act No. 250/2011 Coll., Act No. 331/2011 Coll., Act No. 362/2011 Coll., and Act No. 406/2011 Coll. shall be amended as follows:

In Section 49, paragraph 11 shall read as follows:

“(11) With a view to tax return filing, a taxable person shall be obliged to prepare financial statements¹⁾ as of the end of the taxation period according to this Act and to deposit them by the tax return filing deadline according to separate regulations.¹⁾“.

Art. XVIII

Act No. 43/2004 Coll. on old-age pension saving schemes and on amendments to certain acts as amended by Act No. 186/2004 Coll., Act No. 439/2004 Coll., Act No. 721/2004 Coll., Act No. 747/2004 Coll., Act No. 310/2006 Coll., Act No. 644/2006 Coll., Act No. 677/2006 Coll., Act No. 209/2007 Coll., Act No. 519/2007 Coll., Act No. 555/2007 Coll., Act No. 659/2007 Coll., Act No. 62/2008 Coll., Act No. 434/2008 Coll., Act No. 449/2008 Coll., Act No. 137/2009 Coll., Act No. 572/2009 Coll., Act No. 105/2010 Coll., finding of the Constitutional Court of the Slovak Republic No. 355/2010 Coll., Act No. 543/2010 Coll., and Act No. 334/2011 Coll. shall be amended as follows:

1. In Section 109, paragraph 1(a) shall read as follows:

”a) no later than within three months of the end of the accounting period the annual report on the economic performance and financial standing with regard to its own assets in the last calendar year, an integral part of which are audited financial statements; if the financial statements have not been audited, the pension asset management company shall be obliged to notify the National Bank of Slovakia of this fact and deposit the Auditor’s Report in the financial statements register 88a) without undue delay upon having served the notification, and thereafter to notify the National Bank of Slovakia of the deposit without undue delay; as well as annual reports on the economic performance and financial standing of managed pension funds in the last calendar year,“.

Footnote 88a shall read as follows:

“88a) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll.“.

2. In Section 109, the following words shall be appended at the end of paragraph 1(b): “an integral part of which are half-year financial statements,“.

3. In Section 109 paragraph 1(d) shall be deleted.

4. In Section 109, paragraph 2 shall read as follows:

“(2) A pension asset management company shall deposit its interim financial statements prepared as at the last day of the calendar quarter in the financial statements register no later than within one month of the end of the calendar quarter. 88a)“.

5. In Section 109, paragraph 3 shall be deleted.

The existing paragraphs 4 through 7 shall be renumbered to paragraphs 3 through 6.

Art. XIX

Act No. 98/2004 Coll. on excise tax on mineral oils as amended by Act No. 667/2004 Coll., Act No. 223/2006 Coll., Act No. 672/2006 Coll., Act No. 609/2007 Coll., Act No. 378/2008 Coll., Act No. 465/2008 Coll., Act No. 53/2009 Coll., Act No. 482/2009 Coll., Act No. 493/2009 Coll., Act No. 30/2010 Coll., Act No. 492/2010 Coll., and Act No. 546/2011 Coll. shall be amended as follows:

In Section 21, paragraph 2(d) shall be deleted.

The existing subparagraphs (e) through (h) shall be renamed to subparagraphs (d) through (g).

Art. XX

Act No. 106/2004 Coll. on excise tax on tobacco goods as amended by Act No. 556/2004 Coll., Act No. 631/2004 Coll., Act No. 533/2005 Coll., Act No. 610/2005 Coll., Act No. 547/2007 Coll., Act No. 378/2008 Coll., Act No. 465/2008 Coll., Act No. 305/2009 Coll., Act No. 477/2009 Coll., Act No. 491/2010 Coll., and Act No. 546/2011 Coll. shall be amended as follows:

In Section 19 paragraph 2(d) shall be deleted.

The existing subparagraphs (e) through (h) shall be renamed to subparagraphs (d) through (g).

Art. XXI

Act No. 581/2004 Coll. on health insurance companies, healthcare supervision and on amendments to certain acts as amended by Act No. 719/2004 Coll., Act No. 7/2005 Coll., Act No. 353/2005 Coll., Act No. 538/2005 Coll., Act No. 660/2005 Coll., Act No. 25/2006 Coll., Act No. 282/2006 Coll., Act No. 522/2006 Coll., Act No. 12/2007 Coll., Act No. 215/2007 Coll., Act No. 309/2007 Coll., Act No. 330/2007 Coll., Act No. 358/2007 Coll., Act No. 530/2007 Coll., Act No. 594/2007 Coll., Act No. 232/2008 Coll., Act No. 297/2008 Coll., Act No. 461/2008 Coll., Act No.

581/2008 Coll., Act No. 192/2009 Coll., Act No. 533/2009 Coll., Act No. 121/2010 Coll., Act No. 34/2011 Coll., Act No. 79/2011 Coll., Act No. 97/2011 Coll., Act No. 133/2011 Coll., Act No. 250/2011 Coll., and Act No. 362/2011 Coll. shall be amended as follows:

1. In Section 11, paragraph 2(a) shall be deleted.

The existing subparagraphs (b) through (d) shall be renamed to subparagraphs (a) through (c).

2. In Section 11, paragraph 3(a) shall be deleted.

The existing letters (b) through (f) shall be renumbered into letters (a) through (e).

3. In Section 11, new paragraphs 4 through 6 shall be inserted after paragraph 3 and read as follows:

“(4) A health insurance company shall be obliged to deposit its interim financial statements in a summarised structure²⁹ prepared as of the last day of the calendar half-year (hereinafter “interim financial statements”) and its financial statements in the financial statements register.

(5) The interim financial statements shall be deposited by the health insurance company in the financial statements register within two months of the end of the respective calendar half-year.“

(6) Financial statements shall be deposited, after being audited, by the health insurance company in the financial statements register within six months of the end of the respective calendar year.“

The existing paragraphs 4 through 9 shall be renumbered to paragraphs 7 through 12.

4. In Section 11 paragraph 7, the words “submission of annual report” shall be replaced with the words “depositing financial statements”, and the words “submit to the Ministry of Health, Ministry of Finance and the office” shall be replaced with the words “deposit in the financial statements register“.

5. In Section 11 paragraph 11, the words “paragraphs 6 and 7“ shall be replaced with the words “paragraphs 9 and 10“.

6. In Section 29, paragraph 1(c) shall be added and read as follows:

“c) deposit the interim financial statements prepared according to subparagraph (b) in the financial statements register within 30 days of the end of the respective calendar quarter.“

7. In Section 29, a new paragraph 4 shall be added and read as follows:

“(4) Financial statements shall be deposited, after being audited, by the office in the financial statements register within six months of the end of the respective calendar year.“

Art. XXII

Act No. 747/2004 Coll. on financial market supervision and on amendments to certain acts as amended by Act No. 340/2005 Coll., Act No. 519/2005 Coll., Act No. 214/2006 Coll., Act No. 644/2006 Coll., Act No. 659/2007 Coll., Act No. 552/2008 Coll., Act No. 186/2009 Coll., Act No. 276/2009 Coll., Act No. 492/2009 Coll., Act No. 129/2010 Coll., and Act No. 394/2011 Coll. shall be amended as follows:

In Section 35 paragraph 2, the comma following the word “preparation“ and the words “as well as the method and time of submission of financial statements and consolidated financial statements of supervised entities to the National Bank of Slovakia“ shall be deleted.

Art. XXIII

Act No. 171/2005 Coll. on gambling games and on amendments to certain acts as amended by Act No. 659/2007 Coll., Act No. 70/2008 Coll., Act No. 478/2009 Coll., Act No. 479/2009 Coll., Act No. 84/2010 Coll., Act No. 374/2010 Coll., Act No. 514/2010 Coll., act No. 227/2011 Coll., and Act No. 228/2011 Coll. shall be amended as follows:

In Section 35, paragraph 5 shall read as follows:

“(5) Gambling game operators, except for those gambling game operators holding a general license, shall be obliged to deposit their financial statements for the last accounting period in the financial statements register by 31 May of each calendar year. 16)“.

Footnote 16 shall read as follows:

“16) Section 23 of Act No. 431/2002 Coll. on accounting as amended by Act No. 547/2011 Coll.“.

Art. XXIV

Act No. 460/2007 Coll. on the Slovak Red Cross and the protection of the Red Cross emblem and designation, and on amendments to certain acts shall be amended as follows:

In Section 10, the second sentence of paragraph (3) shall read as follows:

“Annual financial statements shall be deposited in the public part of the financial statements register.²⁷“.

Footnote 27 shall read as follows:

“27) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll.“.

Art. XXV

Act No. 561/2007 Coll. on investment aid and on amendments to certain acts as amended by Act No. 56/2009 Coll., and Act No. 231/2011 Coll. shall be amended as follows:

1. In Section 9 paragraph 2(c), in the fourth indent, the words “or individual financial statements, or consolidated financial statements, if the legal person concerned is obliged to prepare them pursuant to separate regulations;17) if the legal person concerned is obliged to have its individual financial statements audited,18) it shall attach its audited individual financial statements“ shall be deleted.
Footnote 18 shall be deleted.

2. In Section 9 paragraph 2(d), the third indent shall be deleted.

3. In Section 9, a new paragraph 3 shall be added and read as follows:

“(3) The applicant shall deposit its financial statements in the financial statements register,19a) provided that the applicant had an obligation to prepare financial statements,17) no later than within five working days before the submission date of the investment plan; if the financial statements have not been deposited in the financial statements register and if the applicant is obliged to have audited financial statements, the applicant shall deposit its audited financial statements, whereby the investment aid provider shall be authorised to inspect them.“.

Footnote 19a shall read as follows:

“19a) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll.“.

Art. XXVI

Act No. 8/2008 Coll. on insurance business and on amendments to certain acts as amended by Act No. 270/2008 Coll., Act No. 552/2008 Coll., Act No. 186/2009 Coll., Act No. 276/2009 Coll., Act No. 129/2010 Coll., Act No. 130/2011 Coll., and Act No. 520/2011 Coll. shall be amended as follows:

1. In Section 5 paragraph 4(i) and Section 7 paragraph 4(i), the words “should these financial statements not be filed with the financial statements register,22a)“ shall be inserted after the word “auditor”.

Footnote 22a shall read as follows:

“22a) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll.“.

2. In Section 43 paragraph 1, the words “the Ministry and” shall be deleted.

Art. XXVII

Act No. 90/2008 Coll. on the European grouping of territorial cooperation and on supplements to Act No. 540/2001 Coll. on state statistics as amended, shall be amended as follows:

In Section 30, paragraph 4 shall read as follows:

“(4) The audited annual financial statements specified under paragraph 3 shall be published in the public part of the financial statements register10a) no later than by 15 April of the following year.“.

Footnote 10a shall read as follows:

“10a) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll.“.

Art. XXVIII

Act No. 385/2008 Coll. on the Press Agency of the Slovak Republic and on amendments to certain acts, shall be amended as follows:

In Section 5, the third sentence of paragraph 10 shall read as follows:

“The audited financial statements shall be deposited, after being approved by the Management Board, in the public part of the financial statements register12) no later than by 30 April immediately following the accounting period covered by the financial statements.“.

Footnote 12 shall read as follows:

“12) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll.“.

Art. XXIX

Act No. 514/2008 on the Audiovisual Fund and on amendments and supplements to certain acts as amended by Act

No. 532/2010 Coll. shall be amended as follows:

In Article 23 , the following sentence shall be appended at the end of paragraph (6): "Financial statements and the Auditor's Report shall be deposited by the Fund in the financial statements register^{32a}) no later than by the end of the fourth month of the subsequent accounting year."

Footnote 32a shall read as follows:

"32) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll."

Art. XXX

Act No. 583/2008 Coll. on crime prevention and prevention of other antisocial activities and on amendments to certain acts as amended by Act No. 403/2010 Coll. shall be amended as follows:

1. In Section 12, paragraph 6(k) shall be deleted.

2. In Section 12, a new paragraph 7 shall be added and read as follows:

"(7) The applicant shall deposit its financial statements for the last accounting period in the financial statements register^{4a}) no later than within five working days before the application submission according to paragraph 1, unless the financial statements have already been deposited in the financial statements register."

Footnote 4a shall read as follows:

"4a) Section 23 of Act No. 431/2002 Coll. on accounting as amended by Act No. 547/2011 Coll."

Art. XXXI

Act No. 185/2009 Coll. on research and development incentives and on amendments to Act No. 595/2003 Coll. on income tax as amended by Act No. 40/2011 Coll., shall be amended as follows:

1. In Section 6 paragraph 3(e), the words "or individual financial statements or consolidated financial statements, if the entrepreneur concerned is obliged to prepare them pursuant to separate regulations;²⁷) if the entrepreneur concerned is obliged to have his/her individual financial statements audited,²⁸) he/she shall attach the audited individual financial statements," shall be deleted.

2. In Section 6, a new paragraph 4 shall be added and read as follows:

"(4) The applicant requesting incentives shall deposit its financial statements, if the applicant had an obligation to prepare financial statements,²⁷) in the financial statements register ^{31a}) no later than within five working days before the submission date of the request for incentives as specified in paragraph 1; if the financial statements have not been deposited in the financial statements register and if the applicant requesting incentives is obliged to have audited financial statements,²⁸) the applicant shall deposit its audited financial statements, whereby the incentives provider shall be authorised to inspect them."

Footnote 31aa shall read as follows:

"31aa) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll."

Art. XXXII

Act No. 492/2009 Coll. on payment services and amendments to certain acts as amended by Act No. 130/2011 Coll., Act No. 394/2011 Coll., and Act No. 520/2011 Coll. shall be amended as follows:

1. In Section 66 paragraph 2(e), the comma and the words "extraordinary financial statements²⁹)" following the word "winding-up" shall be deleted.

2. In Section 66, paragraph 2(f) shall be added and read as follows:

"f) paragraph 1(e) stipulates the need to deposit extraordinary financial statements²⁹) in the financial statements register.^{49a})"

Footnote 49a shall read as follows:

"49a) Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll."

3. In Section 76, the last sentence in paragraph 5 shall be deleted.

4. In Section 83, the last sentence in paragraph 7 shall be deleted.

5. In Section 96 paragraph 1(c), the words "also the method and dates of submission of financial statements and consolidated financial statements, as specified in Section 83 paragraph 7, to the National Bank of Slovakia," shall be deleted.

6. In Section 96 paragraph 1(h), the words "also the method and dates of submission of financial statements and consolidated financial statements, as specified in Section 76 paragraph 5, to the National Bank of Slovakia," shall be deleted.

Art. XXXIII

Act No. 513/2009 Coll. on track-driven and cable-driven infrastructure and on amendments to certain acts as amended by Act No. 433/2010 Coll., Act No. 547/2010 Coll., and Act No. 393/2011 Coll. shall be amended as follows:

1. In Section 34 paragraph 4, the words “and financial statements for the last accounting year, if any business activities were performed in that period” in the second sentence shall be deleted.

2. In Article 34, the following sentence shall be appended at the end of paragraph (4): “The requesting party shall deposit its ordinary financial statements in the financial statements register, 11a) no later than five working days before the date of request submission unless the said financial statements have already been deposited in the financial statements register.”.

Footnote 11a shall read as follows:

“11a) Section 23 of Act No. 431/2002 Coll. on accounting as amended by Act No. 547/2011 Coll.”.

3. In Section 36, paragraph 5 shall be deleted.

The existing paragraph 6 shall be renumbered to paragraph 5.

Art. XXXIV

Act No. 514/2009 Coll. on cable-driven and track-driven transport modes as amended by Act No. 433/2010 Coll., Act No. 547/2010 Coll., Act No. 313/2011 Coll., and Act No. 393/2011 Coll. shall be amended as follows:

In Article 11 paragraph (7), the first sentence shall be deleted and the following sentence shall be appended at the end: “The applicant requesting a license shall deposit its financial statements in the financial statements register, 11a) no later than five working days before the submission date of the license application unless the said financial statements have already been deposited in the financial statements register, whereby the licensing authority shall be authorised to inspect them.

If the depositing of financial statements in the financial statements register is not possible, the applicant requesting a license shall prove its financial standing by presenting its balance sheet.”.

Footnote 11a shall read as follows:

“11a) Section 23 of Act No. 431/2002 Coll. on accounting as amended by Act No. 547/2011 Coll.”.

Art. XXXV

Act No. 119/2010 Coll. on packaging and on amendments to Act No. 223/2001 Coll. on waste and on amendments to certain acts as amended, shall be amended as follows:

1. In Section 8 paragraph 2(c) shall be deleted.

The existing subparagraphs (d) and (e) shall be renamed to subparagraphs (c) and (d).

2. In Section 8, a new paragraph 3 shall be added and read as follows:

“(3) An authorised organisation shall deposit financial statements in the financial statements register 12a) within 30 days after their approval.”.

Footnote 12a shall read as follows:

“12a) Section 23 of Act No. 431/2002 Coll. on accounting as amended by Act No. 547/2011 Coll.”.

Art. XXXVI

Act No. 525/2010 Coll. on the provision of grants within the purview of the the Ministry of Health of the Slovak Republic shall be amended as follows:

1. In Section 3 paragraph 5(j) shall be deleted.

2. In Section 3, a new paragraph 7 shall be added and read as follows:

“(7) The requesting party shall deposit its financial statements in the financial statements register, 5a) no later than five working days before the date of request submission pursuant to paragraph 1, unless the said financial statements have already been deposited in the financial statements register.”.

Footnote 5a shall read as follows:

“5a) Section 23 of Act No. 431/2002 Coll. on accounting as amended by Act No. 547/2011 Coll.”.

Art. XXXVII

Act No. 532/2010 Coll. on Slovak Radio and Television and on amendments to certain acts as amended by Act No. 397/2011 Coll. shall be amended as follows:

In Section 19 paragraph 12, the words “publish in the Commercial Journal⁴⁷⁾” shall be replaced by the words “deposit in the public part of the financial statements register⁴⁷⁾”.

Footnote 47 shall read as follows:

"⁴⁷⁾ Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll."

Art. XXXVIII

Act No. 203/2011 Coll. on collective investments shall be amended as follows:

1. In Section 124, the following words shall be appended at the end of paragraph 6(a): “unless these financial statements have been deposited in the financial statements register,^{53a)}”.

Footnote 53a shall read as follows:

"^{53a)} Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll."

2. In Section 129 paragraph 5(a), the following words shall be appended at the end: “unless these financial statements have been deposited in the financial statements register,^{53a)}”.

3. In Section 187 paragraph 1(d) shall be deleted.

4. In Section 187, a new paragraph 2 shall be inserted after paragraph 1 and read as follows:

“(2) The asset management company shall be obliged to deposit interim financial statements for each unit trust managed by it into the financial statements register no later than within 22 days of the end of the respective calendar quarter.”.

The existing paragraphs 2 through 9 shall be renumbered to paragraphs 3 through 10.

5. In Section 187 paragraph 5(c) shall be deleted.

The existing subparagraph (d) shall be renamed to subparagraph (c).

Footnote 76 shall be deleted.

6. In Section 187, a new paragraph 6 shall be inserted after paragraph 5 and read as follows:

“(6) The asset management company shall be obliged to deposit interim financial statements for the asset management company in the financial statements register no later than within 22 days of the end of the respective calendar quarter.”.

The existing paragraphs 6 through 10 shall be renumbered to paragraphs 7 through 11.

7. In Section 187 paragraphs 7 and 9, the words “paragraph 4” shall be replaced with the words “paragraph 5”.

8. In Section 187 paragraph 11, the words “paragraphs 1(d) and 3(c)” shall be replaced with the words “paragraphs 2 and 6”.

Art. XXXIX

Act No. 351/2011 Coll. on electronic communications shall be amended as follows:

In Section 47, paragraph 3 shall read as follows:

“(3) The Office shall be authorised to verify the financial statements deposited in the financial statements register,^{39a)} that have been prepared by an undertaking providing a public network or public service, which by law has no obligation to ensure an independent audit,⁴⁰⁾ and to publish the results of the verification process.”.

Footnote 39a shall read as follows:

"^{39a)} Section 23 of Act No. 431/2002 Coll. as amended by Act No. 547/2011 Coll."

Art. XL

Act No. 324/2011 Coll. on postal services and on amendments to certain acts shall be amended as follows:

1. In Section 36 in the first sentence of paragraph 2, and in Section 54 in the first sentence of paragraph 6, the words “submits to the Post Regulation Office” shall be replaced by the words “deposits in the financial statements register^{21a)}”.

Footnote 21a shall read as follows:

"^{21a)} Section 23 of Act No. 431/2002 Coll. on accounting as amended by Act No. 547/2011 Coll."

2. In Section 36 in the second sentence of paragraph 2, and in Section 54 in the second sentence of paragraph 6, the word “submits” shall be replaced by the word “deposits” and the words “ to the Post Regulation Office” shall be replaced by the words “in the financial statements register21a)”.

3. In Section 44 paragraph 6(b), in the third indent a comma and the words “that has been deposited in the financial statements register,21a)” shall be inserted after the word “auditor”.

4. In Section 62 paragraph 1(c), the words “shall fail to submit” shall be replaced by the words “shall fail to deposit in the financial statements register21a)” and the words “to the Post Regulation Office” shall be replaced with “of the Post Regulation Office”.

5. In Section 62 paragraph 2(c), the words “shall fail to submit” shall be replaced by the words “shall fail to deposit in the financial statements register21a)” and the words “to the Post Regulation Office” shall be replaced with “of the Post Regulation Office”, and the words “shall fail to submit to the Post Regulation Office despite being notified” shall be inserted after the words “financial statements”.

Art.

XLI

This Act shall enter into force on 31 December 2011, except for Art. I paragraphs 1, 2, 4 through 11, 16, 17, 19, 20, Section 23, and Section 23a paragraphs 21, 22 through 35, which shall enter into force on 1 January 2012, and Art. I paragraphs 3, 13 through 15, Section 23b and Section 23c paragraph 21, and Art. II through V and Art. VII through XL, which shall enter into force on 1 January 2013.

Ivan Gašparovič v. r.

Pavol Hrušovský v. r.

Iveta Radičová v. r.