

**CONSTITUTIONAL LAW COMMITTEE  
OF THE NATIONAL COUNCIL OF THE SLOVAK REPUBLIC**

79th meeting  
NO: KNR-UPV-4049/2025-8

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**C o n c l u s i o n**  
**of the Constitutional Law Committee of the National Council of the Slovak Republic  
of 20 March 2025**

on the proposal of the deputies of the National Council of the Slovak Republic Rudolf HULIAK, Dagmar KRAMPLOVA, Milan GARAY and Adam LUČANSKÝ for the issuance of the Act amending **Act No. 213/1997 Coll. on non-profit organizations providing generally beneficial services**, as amended and supplementing certain acts (print 245)

**Constitutional Law Committee of the National Council of the Slovak Republic**

**A.**

with the proposal of Rudolf HULIAK of the National Council of the Slovak Republic, Dagmar KRAMPLOVÁ, Milan GARaj and Adam LUČANSKÝ to issue an Act amending Act No. 213/1997 Coll. on non-profit organisations providing generally beneficial services, as amended and supplementing certain acts (Print 245);

**B. P a g e**

to the National Council of the Slovak Republic

a proposal by Rudolf HULIAK of the National Council of the Slovak Republic, Dagmar KRAMPLOVÁ, Milan GARaj and Adam LUČANSKÝ for the issuance of an Act amending Act No. 213/1997 Coll. on non-profit organisations providing generally beneficial services, as amended and supplementing certain acts (Print 245) **be approved** with the amendments and additions set out in the Annex to this resolution;

**C. P a g e**

the Chairman of the Committee to process the results of the deliberations of the Constitutional Law Committee of the National Council of the Slovak Republic of 20 March 2025 together with the results of the deliberations of the Committee on Public Administration and Regional Development of the National Council of the Slovak Republic into a written joint report of the Committees of the National Council of the Slovak Republic and submit it to the Committee responsible for approval.

Miroslav Čellár  
Chairman of the

Committee  
Committee verifiers:  
Štefan Gašparovič  
Branislav Vančo

### **Amendments**

**on the proposal of the deputies of the National Council of the Slovak Republic Rudolf HULIAK, Dagmar KRAMPLOVA, Milan GARAY and Adam LUČANSKÝ for the issuance of the Act amending Act No. 213/1997 Coll. on non-profit organizations providing generally beneficial services, as amended and supplementing certain acts (print 245)**

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**1.** In Article I, point 1 is deleted.

The following points shall be renumbered accordingly.

Legislative and technical adjustment in connection with the new wording of Article I(2).

**2.** In Article I, point 2 reads:

"2. In § 15, paragraph 1 shall be supplemented by the following points (d) to (f):

"(d) the nonprofit organization fails to deposit the transparency statement (hereinafter referred to as the statement) in the public part of the register of financial statements within the time period specified in the decision imposing the fine under section 34b(6),<sup>4</sup>

(e) the non-profit organisation fails to remedy the situation in accordance with section 35(2) within the specified time limit,

(f) a non-profit organisation commits an administrative offence under a special regulation<sup>6</sup> for the third time in the last 12 months by carrying out lobbying and does not have an entry in the register stating that it carries out lobbying."

The footnote to reference 6 reads:

"<sup>6</sup> Section 6b(4) of Act No. 346/2018 Coll. as amended by Act No. .../2024 Coll.".

§ Section 15(1)(f) comes into force on 1 August 2025, which will be reflected in the commencement provision of the Act accordingly.

Following the other points of amendment, the competence of courts to decide on the dissolution of a non-profit organisation and on its liquidation on the proposal of the registration office is extended. This is based on the existing legislation.

3. In Article I, the following points 3 to 6 are inserted after point 2  
"3. In § 15(3)(f), the words '§ 34a(3)' shall be replaced by '§ 34b(6)'.

4. In section 19(2)(b), the word "and" after the word "accounts" is replaced by a comma and the following words are added at the end: "and statement".

5. In section 25(5)(a), the words 'accounts and annual report' shall be replaced by 'accounts, annual report and statement'.

6. The heading above § 33 reads:  
"Accounting, annual report and accounts".

The following points shall be renumbered accordingly.

Legislative and technical amendments are proposed in connection with the introduction of a new obligation for a non-profit organisation to draw up a transparency statement.

4. In Article I, point 3 is deleted.

The following points shall be renumbered accordingly.

Legislative and technical adjustment in connection with the new wording of Article I(4).

5. In Article I, point 4 reads:  
"4. In § 34(2), points (d), (e) and (g) are deleted.

The former points (f) and (h) shall be renumbered as points (d) and (e).'

The terms of the annual report are amended. Items to be included in the statement will no longer have to be included in the annual reports in order to avoid duplication and increased bureaucratic burden.

6. In Article I, the following points 5 to 8 are inserted after point 4

"5. § 34a reads as follows:

**"§ 34a**

(1) A non-profit organisation is obliged to prepare a statement for a calendar year by 30 June of the following calendar year.

(2) The statement shall include

- a) an overview of revenue by source and an overview of expenditure,
- b) a summary of the persons who have contributed to the activities of the non-profit organisation, including the amount of the monetary donation, monetary contribution or

value of the loan received and the identifying data of the person who contributed to the activities of the non-profit organisation, to the extent of

1. name and surname, if a natural person; this does not apply if the value of monetary donations, monetary contributions and loans received by the natural person to the non-profit organisation does not exceed EUR 5 000 in total for the relevant calendar year,
  2. the name or business name, identification number and registered office address if it is a legal person,
- c) identification data of a natural person who is a body or member of a body of a non-profit organisation, in the scope of first and last name with an indication of the date of creation or termination of his/her function, if this function was created or terminated during the calendar year.

(3) The value of a monetary gift or monetary allowance provided for the purpose of assisting a particular person with a disability or other adverse health condition, the amount of payment for the provision of social services in a social services facility under a special regulation, or the amount of payment for the provision of health care under a special regulation shall not be included in the amount referred to in paragraph (2)(b)<sup>(12cb)</sup>.<sup>(12cb)</sup>

(4) The Ministry of Finance of the Slovak Republic shall establish the model of the statement by a measure.

(5) The non-profit organisation shall deposit the statement in the public part of the register of financial statements and publish it on its website by 15 July of the calendar year in which it is required to prepare the statement.

(6) If, after the publication of the statement, facts are discovered which justify its correction, the non-profit organisation shall be obliged to carry out such correction without delay."

The footnotes to references 12ca and 12cb read as follows:

<sup>12ca)</sup> Act No. 448/2008 Coll., as amended.

<sup>12cb)</sup> Act No. 576/2004 Coll. on health care, services related to the provision of health care and on amendment and supplementation of certain acts, as amended."

6. After § 34a, § 34b is inserted, which, including the heading, reads as follows:

**"§ 34b**  
**Fines**

(1) If a non-profit organisation fails to deposit its annual report in the public part of the register of financial statements pursuant to section 34(3), the registry office shall impose a fine of up to EUR 1 000 on the non-profit organisation for breach of this obligation.

(2) If a non-profit organisation fails to deposit a statement in the public part of the register of financial statements pursuant to section 34a(5), the registry office shall impose a fine of up to EUR 1 000 on the non-profit organisation for breach of this obligation. If the imposition of the fine has not led to a remedy within 30 days from the date of the entry into force of the decision on the imposition of the fine, the registry office shall impose a further fine of up to ten times the upper limit of the rate of the fine pursuant to the first sentence.

(3) In imposing a fine and deciding on the amount of the fine, the Registry shall take into account the seriousness, duration and consequences of the infringement and repeated failure to comply with or breach of obligations.

(4) A fine may be imposed within two years from the date on which the registry office became aware of the breach of duty, but not later than three years from the date on which the breach of duty occurred.

(5) The fine shall be payable within 30 days from the date of entry into force of the decision imposing the fine.

(6) In the decision on the imposition of a fine pursuant to paragraph (1) and pursuant to paragraph (2) of the second sentence, the registry office shall set a reasonable time limit for the deposit of the annual report or statement in the public part of the register of financial statements, which shall not be less than 30 days and not more than 60 days.

(7) The proceeds from fines shall be revenue of the State budget."

7. In Section 35(1), the word "shall" shall be replaced by "is entitled to evaluate".

8. In § 35, the following new paragraphs 2 to 4 are inserted after paragraph 1:

"(2) The registry office shall be entitled to evaluate the contents of the statement. If the registry office finds deficiencies or facts that are grounds for correcting the statement, it shall invite the non-profit organisation to remedy the deficiencies found or to correct the statement within a specified period, which shall not be less than 30 days and not more than 60 days, and at the same time to inform the registry office of the measures taken.

(3) A non-profit organisation shall be obliged to provide the registration authority with assistance in the performance of supervision under this Act and for this purpose, upon request of the registration authority, to submit documents, information, explanations or other information within a specified period of time.

(4) The registry office shall be entitled to process, without the consent of the data subject, personal data with which it comes into contact in the exercise of supervision under this Act."

Paragraphs 2 and 3 shall be renumbered as paragraphs 5 and 6'.

The following point shall be renumbered accordingly.

Transparency is strengthened by publishing all data collected as public open data in a structured format for better accessibility and analysis. Transparency data will be collected in a separate report, which will be submitted only electronically. As there is no unified annual report form and annual reports are stored as unstructured documents in the register of accounts, a new structured statement needs to be introduced. It is proposed that the law should define the precise scope of the data that must be included in the statement, with an exception for donations and contributions to assist disabled persons or persons with other adverse health conditions and reimbursements for the provision of social and

health services, due to the particularly sensitive nature of these data. The exact form and technical method of reporting shall be determined by a measure of the Ministry of Finance. In addition to data on funding, data on natural persons who are members of the bodies of the non-profit organisation will also be collected. Currently, only data on statutory representatives are recorded in the register, but they may not actually manage the NGO's activities. For this reason, it is necessary to also collect data on persons who are members of defined bodies of NGOs, which will contribute to transparency, prevention of conflicts of interest and potentially also criminal activities, e.g. in the field of money laundering. The exact form and technical method of reporting will be determined by a measure of the Ministry of Finance of the Slovak Republic. The Ministry of Finance is empowered to issue it because it already operates the infrastructure of the financial statements register, where annual reports and financial statements are stored.

Increased control powers of the registry are introduced as regards the content of transparency statements or annual reports. Non-profit organisations are obliged to cooperate with the registry office in the exercise of supervision and to submit documents, information, explanations or other information for this purpose. The change is based on the shortcomings of the previous control practice, when the control authority could only evaluate the content of the annual reports themselves, which could contain incomplete or incorrect data, but the control authority was not entitled to check the correctness and completeness of the data in the relevant accounting or other documentation. The power of inspection is introduced as optional, i.e. the inspection body will not be obliged to inspect all accounts and annual reports, but will have the power to do so in circumstances justifying inspection and supervision.

A multi-stage sanction mechanism is introduced. In the event of non-compliance with transparency obligations by a non-profit organisation, the registry office will impose a fine of up to EUR 1 000; in the event of failure to remedy the situation, it will impose a further fine of up to EUR 10 000 and, in the event of failure to remedy the situation within the specified time limit, the non-profit organisation will be dissolved and liquidated by the court. The reason for the change is to provide the possibility of repeated redress for a non-profit organisation in cases where, for various reasons, it is not possible to remedy the transparency obligations already after the imposition of the first fine. As the application of the sanction of dissolution is the ultimate sanction, a further possibility of additional compliance is introduced. However, the possibility of dissolution and liquidation must be maintained for the effective enforcement of the transparency obligations.

The possibility of cancellation and liquidation of a non-profit organization will also allow to reduce the administrative burden for public authorities by allowing the effective cancellation of the so-called dead NGOs, many of which do not develop any activity, do not fulfill their legal obligations, do not have registered statutors in the register of non-governmental non-profit organizations, do not fulfill sanctions, do not communicate with the authorities and their headquarters may be

fictitious, which at the same time will contribute to updating the data in the registry and their alignment with reality.

7. In the introductory phrase of Article I(5), the word 'adds' is replaced by 'inserts'.

Legislative-technical modification.

8. In Article I, point 5, § 37ae, including the heading, reads as follows:

**"§ 37ae**

**Transitional provisions to the arrangements effective from 1 May 2025**

(1) The provisions of section 34(2), as in force from 1 May 2025, shall apply for the first time in preparing the annual report for the calendar year 2026.

(2) The statement shall be prepared pursuant to section 34a(1) for the first time for the period from 1 May 2025 to 31 December 2025."

Transitional provisions are proposed under which the new annual reports legislation will apply for the first time for the calendar year 2026 and the new statements legislation will apply for the first time for the period from 1 May 2025 to 31 December 2025.

9. In Article II(1), the words '(f) with a comma at the end' shall be replaced by '(b) the words 'Section 36(5)' shall be replaced by 'Section 36(6)' and the words 'or transparency statement (hereinafter referred to as the 'statement'))' shall be inserted after the word 'report' '.

Following the other points of amendment, the competence of the courts to decide on the dissolution of a foundation and its liquidation on the proposal of the registry office is extended. This is based on the existing legislation.

10. In Article II, point 2 reads:

"2. In § 15, paragraph 1 shall be supplemented by the following points (g) and (h):

'(g) the Foundation fails to remedy the situation in accordance with section 37(2) within a specified period of time,

(h) the foundation commits an administrative offence for the third time in the last 12 months pursuant to a special regulation<sup>1f</sup> by carrying out lobbying and does not have an entry in the register indicating that it carries out lobbying."

Footnote to reference 1f reads:

"<sup>1f</sup> Section 6b(4) of Act No. 346/2018 Coll. as amended by Act No. .../2024 Coll." "

§ Section 15(1)(h) comes into force on 1 August 2025, which will be reflected in the commencement provision of the Act accordingly.

Following the other points of amendment, the competence of the courts to decide on the dissolution of a foundation and its liquidation on the proposal of the registry office is extended. This is based on the existing legislation.

**11.** In Article II, the following points 3 and 4 are inserted after point 2

"3. In § 27(4), point (b) reads:

'(b) approve the financial statements, the annual report of the Foundation and the report,'.

4. The heading of the sixth part reads:

" ACCOUNTING, ANNUAL REPORT AND ACCOUNTS". "

The following points shall be renumbered accordingly.

Legislative and technical amendments are proposed in relation to the introduction of a new obligation for foundations to draw up a transparency statement.

**12.** In Article II, points 3 and 4 read as follows:

" 3. In § 35(2), points (c), (d) and (f) are deleted.

Former points (e) and (g) to (j) shall be renumbered as points (c) to (g).

4. In Section 35(2)(d), the words "and in the composition of the authorities" shall be deleted.

".

The terms of the annual report are amended. Items to be included in the statement will no longer have to be included in the annual reports in order to avoid duplication and increased bureaucratic burden.

**13.** In Article II, the following points 5 to 10 are inserted after point 4

" 5. After § 35, § 35a is inserted, which, including the heading, reads as follows:

**"§ 35a  
Statement**

(1) The Foundation is obliged to prepare a statement for a calendar year by 30 June of the following calendar year.

(2) The statement shall include

- a) a breakdown of income by source and a breakdown of expenditure (costs) by type of activity of the Foundation and separately the amount of expenditure (costs) for the administration of the Foundation, including the decision of the Board of Trustees pursuant to Section 28(1) and broken down pursuant to Section 28(2) and (3),
- b) a summary of the persons who have contributed to the activities of the Foundation, including the amount of the monetary gift, monetary contribution or the value of the loan received and the identification data of the person who has contributed to the activities of the Foundation, to the extent of
  1. name and surname, if a natural person; this does not apply if the value of monetary donations, monetary contributions and loans received from the natural person to the Foundation does not exceed EUR 5 000 in total for the relevant calendar year,
  2. the name or business name, identification number and registered office address if it is a legal person,



- c) identification data of the natural person who is a body or member of a body of the foundation, in the scope of first and last name with the date of the creation or termination of his/her function, if this function was created or terminated during the calendar year.

(3) The value of a monetary gift or monetary allowance provided for the purpose of assisting a particular person with a disability or other adverse health condition, the amount of payment for the provision of social services in a social services facility under a special regulation<sup>(6d)</sup>, or the amount of payment for the provision of health care under a special regulation shall not be included in the amount referred to in paragraph (2)(b)<sup>(6e)</sup>.<sup>(6e)</sup>.

(4) The Ministry of Finance of the Slovak Republic shall establish the model of the statement by a measure.

(5) The Foundation shall deposit the statement in the public part of the register of financial statements and publish it on its website by 15 July of the calendar year in which it is required to prepare the statement.

(6) If, after the publication of the statement, facts are discovered which justify its correction, the Foundation shall be obliged to carry out the correction without delay."

The footnotes to references 6d and 6e read as follows:

<sup>6d)</sup> Act No. 448/2008 Coll. on Social Services and on Amendments and Supplements to Act No. 455/1991 Coll. on Trade Enterprise (Trade Licensing Act), as amended.

<sup>6e)</sup> Act No. 576/2004 Coll. on health care, services related to the provision of health care and on amendment and supplementation of certain acts, as amended."

6. In § 36, a new paragraph 2 is inserted after paragraph 1, which reads as follows:

"(2) If the foundation fails to deposit the statement in the public part of the register of financial statements pursuant to section 35a(5), the registry office shall impose a fine of up to EUR 1 000 on the foundation for breach of this obligation. If the imposition of the fine has not led to a remedy within 30 days from the date on which the decision on the imposition of the fine becomes enforceable, the registry office shall impose a further fine of up to ten times the upper limit of the fine rate pursuant to the first sentence."

Paragraphs 2 to 7 shall be renumbered as paragraphs 3 to 8.

7. In section 36(6), the words "under paragraph 1 and under paragraph 2, second sentence" shall be inserted after the word "fine", the words "or statement" shall be inserted after the word "report" and the following words shall be added at the end: "and longer than 60 days".

8. In Section 37(1), the word "shall" shall be replaced by "is entitled to evaluate".

9. In § 37, the following new paragraphs 2 to 4 are inserted after paragraph 1:

"(2) The Ministry shall be entitled to evaluate the content of the statement. If the Ministry identifies deficiencies or facts that warrant correction of the statement, it shall require the Foundation to correct the deficiencies identified or to correct the statement within a specified period of time, which shall not be less than 30 days and not more than 60 days, and shall at the same time inform the Ministry of the measures taken.

(3) The Foundation shall be obliged to provide the Ministry with assistance in the exercise of supervision under this Act and for this purpose, at the request of the Ministry, to submit documents, information, explanations or other information within a specified period of time.

(4) The Ministry shall be entitled to process, without the consent of the data subject, personal data with which it comes into contact in the course of supervision under this Act."

Paragraphs 2 and 3 shall be renumbered as paragraphs 5 and 6.

10. In section 37(6), the words "section 36(5)" shall be replaced by "section 36(6)". "

The following points shall be renumbered accordingly.

For foundations, legislation is proposed to strengthen transparency by publishing all data collected as public open data in a structured format for better accessibility and analysis. This draft legislation is analogous to the legislation proposed for non-profit organisations.

**14.** In Article II(5), the words 'including the heading' shall be inserted after the word 'shall' and the following words shall be added at the end: " including footnotes to references 7 and 8 ".

Legislative-technical modification.

**15.** In the introductory phrase of Article II(6), the word 'adds' is replaced by 'inserts'.

Legislative-technical modification.

**16.** In Article II(6), § 42e, including the heading, reads as follows:

**"§ 42e**

**Transitional provisions to the arrangements effective from 1 May 2025**

(1) The provisions of section 35(2), as in force from 1 May 2025, shall apply for the first time in preparing the annual report for the calendar year 2026.

(2) The statement shall be prepared under section 35a(1) for the first time for the period from 1 May 2025 to 31 December 2025."

Transitional provisions are proposed under which the new annual reports legislation will apply for the first time for the calendar year 2026 and the new statements legislation will apply for the first time for the period from 1 May 2025 to 31 December 2025.

**17.** In Article III, points 1 to 4 shall be replaced by the following:

" 1. In § 12, after paragraph 1, a new paragraph 2 is inserted, which reads as follows:

"(2) The court shall, on the application of the registry office, decide on the dissolution of the fund and on its liquidation if the fund

a) fails to remedy the situation in accordance with § 26(2) within the specified time limit,

- b) fails to deposit the transparency statement (hereinafter referred to as 'the statement') in the public part of the register of financial statements within the time limit specified in the decision imposing a fine pursuant to section 30a(5)); or
- c) commits an administrative offence under a special regulation<sup>1d</sup> for the third time in the last 12 months by carrying out lobbying and does not have an entry in the register indicating that he/she is carrying out lobbying."

Paragraphs 2 and 3 shall be renumbered as paragraphs 3 and 4.

Footnote to reference 1d reads:

"<sup>1d</sup>) § 6b(4) of Act No. 346/2018 Coll. as amended by Act No. .../2024 Coll."

2. In § 16(2), point (b) reads:

'(b) the approval of the annual accounts, the annual report of the Fund and the statement,'.

3. In § 25(2), points (c) and (d) are deleted.

Former points (e) to (h) shall be renumbered as points (c) to (f).

4. In Section 25(2)(e), the words "and in the composition of the authorities" shall be deleted.

".

§ Section 12(2)(c) comes into force on 1 August 2025, which will be reflected in the commencement provision of the Act accordingly.

Following other points of amendment, the courts' jurisdiction to decide on the dissolution of a non-investment fund and its liquidation on the proposal of the registry office is extended. This is based on the existing legislation.

A legislative and technical amendment is proposed in relation to the introduction of a new obligation for the Fund to produce a transparency statement.

The terms of the annual report are amended. Items to be included in the statement will no longer have to be included in the annual reports in order to avoid duplication and increased bureaucratic burden.

**18.** In Article III, the following points 5 to 7 are inserted after point 4

" 5. After § 25, § 25a is inserted, which, including the heading, reads as follows:

**"§ 25a  
Statement**

(1) The Fund is required to produce a statement for a calendar year by 30 June of the following calendar year.

(2) The statement shall include

- a) an overview of revenue by source and an overview of expenditure,
- b) a summary of the persons who have contributed to the activities of the Fund, including the amount of the monetary donation, monetary contribution or value of the loan

received and the identification details of the person who contributed to the activities of the Fund, to the following extent

1. the name and surname if it is a natural person; this does not apply if the value of monetary gifts, monetary contributions and loans received by that natural person to the Fund does not exceed EUR 5 000 in total for the calendar year in question,
  2. the name or business name, identification number and registered office address if it is a legal person,
- c) identification data of the natural person who is a body or a member of a body of the fund, in the scope of the first and last name with an indication of the date of creation or termination of his/her function, if this function was created or terminated during the calendar year.

(3) The value of a monetary gift or monetary allowance provided for the purpose of assisting a particular person with a disability or other adverse health condition, the amount of payment for the provision of social services in a social services institution under a special regulation<sup>9a</sup>, or the amount of payment for the provision of health care under a special regulation<sup>9b</sup> shall not be included in the amount referred to in paragraph (2)(b) of the first subparagraph.<sup>9b</sup>.

(4) The Ministry of Finance of the Slovak Republic shall establish the model of the statement by a measure.

(5) The Fund shall deposit the statement in the public part of the register of financial statements and publish it on its website by 15 July of the calendar year in which it is required to prepare the statement.

(6) If, after the publication of the statement, facts are discovered which justify its correction, the Fund shall be obliged to carry out the correction without delay."

The footnotes to references 9a and 9b read as follows:

<sup>9a</sup>) Act No. 448/2008 Coll. on Social Services and on Amendments and Supplements to Act No. 455/1991 Coll. on Trade Enterprise (Trade Licensing Act), as amended.

<sup>9b</sup>) Act No. 576/2004 Coll. on health care, services related to the provision of health care and on amendment and supplementation of certain acts, as amended."

6. In Article 26(1), the word "shall" shall be replaced by "is entitled to evaluate".

7. In § 26, the following new paragraphs 2 to 4 are inserted after paragraph 1:

"(2) The registry office shall be entitled to evaluate the contents of the statement. If the registry office finds deficiencies or facts that warrant correction of the statement, it shall require the fund to correct the deficiencies found or to correct the statement within a specified period, which shall not be less than 30 days and not more than 60 days, and at the same time shall inform the registry office of the measures taken.

(3) The Fund shall be obliged to provide the Registry Office with assistance in the performance of supervision under this Act and for this purpose, upon request of the Registry Office, to submit documents, information, explanations or other information within a specified period of time.

(4) The registry office shall be entitled to process, without the consent of the data subject, personal data with which it comes into contact in the exercise of supervision under this Act."

Paragraph 2 shall be renumbered as paragraph 5.'

The following points shall be renumbered accordingly.

For non-investment funds, legislation is proposed to strengthen transparency by publishing all data collected as public open data in a structured format for better accessibility and analysis. This proposed legislation is analogous to that proposed for non-profit organisations.

**19.** In Article III(5), the words 'including the heading' shall be inserted after the word 'shall'.

Legislative-technical modification.

**20.** In Article III, the following point 6 is inserted after point 5

"6. After § 30, § 30a is inserted, which, including the heading, reads as follows:

**"§ 30a**  
**Fines**

(1) If a fund fails to deposit a statement in the public part of the register of financial statements pursuant to section 25a(5), the registry office shall impose a fine of up to EUR 1 000 on the fund for breach of this obligation. If the imposition of the fine has not resulted in a remedy within 30 days from the date of entry into force of the decision on the imposition of the fine, the registry office shall impose a further fine of up to ten times the upper limit of the rate of the fine pursuant to the first sentence.

(2) In imposing a fine and deciding on the amount of the fine, the Registry shall take into account the seriousness, duration and consequences of the infringement and repeated failure to comply with or breach of obligations.

(3) A fine may be imposed within two years from the date on which the registry office became aware of the breach of duty, but not later than three years from the date on which the breach of duty occurred.

(4) The fine shall be payable within 30 days from the date of entry into force of the decision imposing the fine.

(5) In the decision on the imposition of a fine under paragraph (1), second sentence, the registry office shall set a reasonable time limit for the deposit of the statement in the public part of the register of financial statements, which shall not be less than 30 days and not more than 60 days.

(6) The proceeds from fines shall be revenue of the State budget."

The following point shall be renumbered accordingly.

A multi-stage sanction mechanism is introduced. In the event of non-compliance with transparency obligations by the fund, the registry office will impose a fine of up to EUR 1 000; in the event of failure to

remedy, it will re-impose a fine of up to EUR 10 000 and, in the event of failure to remedy within a specified period of time, the fund will be dissolved and liquidated by the court. The reason for the change is to provide the possibility of repeated redress for the Fund in cases where, for various reasons, it is not possible to remedy the transparency obligations after the first fine has been imposed. As the application of the sanction of dissolution is the ultimate sanction, a further possibility of additional compliance is introduced. However, the possibility of dissolution and liquidation must be maintained for the effective enforcement of the transparency obligations.

The possibility of cancellation and liquidation of the fund will also allow to reduce the administrative burden for public authorities by allowing the effective cancellation of the so-called dead NGOs, many of which do not develop any activity, do not fulfill their legal obligations, do not have registered statutors in the register of NGOs, do not comply with sanctions, do not communicate with the authorities and their headquarters may be fictitious, which will also contribute to updating the data in the register and their alignment with reality.

**21.** In the introductory phrase of Article III(6), the word 'adds' is replaced by 'inserts'.

Legislative-technical modification.

**22.** In Article III(6), § 32b, including the heading, reads as follows:

**"§ 32b**

**Transitional provisions to the arrangements effective from 1 May 2025**

(1) The provisions of section 25(2), as in force from 1 May 2025, shall apply for the first time in preparing the annual report for the calendar year 2026.

(2) The statement shall be prepared pursuant to section 25a(1) for the first time for the period from 1 May 2025 to 31 December 2025."

Transitional provisions are proposed under which the new annual reports legislation will apply for the first time for the calendar year 2026 and the new statements legislation will apply for the first time for the period from 1 May 2025 to 31 December 2025.

**23.** In Article IV, point 1 is deleted.

The following points shall be renumbered accordingly.

It is proposed to delete the amendment point because it is redundant in the context of the other proposed changes.

**24.** In the introductory phrase of Article IV(2), the words 'Paragraph 5 shall be added to Section 12' shall be replaced by 'Paragraph 5 shall be added to Section 12'.

Legislative-technical modification.

**25.** In Article IV, point 2, § 12, paragraph 5 reads:

"(5) The Ministry shall dissolve the association if the association

- a) fails to remedy the situation in accordance with § 17c(4) within the specified time limit,
- b) fails to deposit the transparency statement (hereinafter referred to as 'the statement') in the public part of the register of financial statements<sup>4)</sup> within the period specified in the decision imposing a fine pursuant to section 17f(5); or
- c) commits an administrative offence under a special regulation<sup>4a</sup> for the third time in the last 12 months by carrying out lobbying and does not have an entry in the register of non-governmental non-profit organisations stating that it carries out lobbying."

The footnotes to references 4 and 4a read as follows:

"<sup>4)</sup> Section 23 of Act No. 431/2002 Coll. on Accounting, as amended.

<sup>4a)</sup> § 6b(4) of Act No 346/2018 Coll. as amended by Act No .../2024 Coll."

§ Section 12(5)(c) comes into force on 1 August 2025, which will be reflected in the commencement provision of the Act accordingly.

Following the other points of amendment, the competence of the Ministry of the Interior of the Slovak Republic to decide on the dissolution of the association is expanded. This is based on the existing legal regulation.

**26.** In Article IV, point 3 reads

"3. After § 17a, the following §§ 17b to 17f, including the heading of § 17f, shall be inserted:

### **"§ 17b**

(1) An association whose income<sup>5a)</sup> in a calendar year exceeds EUR 35 000 shall be required to prepare a statement for that calendar year by 30 June of the following calendar year.

(2) The statement shall be approved by the statutory body of the association.

(3) The statement shall include

- a) an overview of revenue by source and an overview of expenditure,
- b) a summary of the persons who have contributed to the activities of the association, including the amount of the monetary donation, monetary contribution or value of the loan received and the identification data of the person who has contributed to the activities of the association, to the extent of
  1. the name and surname if it is a natural person; this does not apply if the value of monetary gifts, monetary contributions and loans received from that natural person to the association does not exceed EUR 5 000 in total for the calendar year in question,
  2. the name or business name, identification number and registered office address if it is a legal person,
- c) identification data of the natural person who is a body or member of a body of the association, in the scope of name and surname with indication of the date of creation or termination of his/her function, if this function was created or terminated during the calendar year; this does not apply if it is a body of the association, the member of which, according to the statutes, is every member of the association.

(4) The value of a monetary gift or monetary allowance provided for the purpose of assisting a particular person with a disability or other adverse health condition, the amount of payment for the provision of social services in a social services facility under a special regulation<sup>(5b)</sup>, or the amount of payment for the provision of health care under a special regulation shall not be included in the amount under paragraph (3)(b)<sup>(5c)</sup> of subsection (3)(b).

(5) The Ministry of Finance of the Slovak Republic shall establish the model of the statement by a measure.

(6) An association referred to in paragraph (1) shall deposit the statement in the public part of the register of financial statements and publish it on its website by 15 July of the calendar year in which it is obliged to prepare the statement.

(7) If, after the publication of the statement, facts are discovered which justify its correction, the association under subsection (1) shall be obliged to carry out the correction without delay.

### **§ 17c**

(1) The Ministry shall supervise the fulfilment of the obligations under this Act and for that purpose shall be entitled to evaluate the content of the statement.

(2) The association shall be obliged to provide the Ministry with assistance in the performance of supervision under this Act and for this purpose, at the request of the Ministry, to submit documents, information, explanations or other information within a specified period of time.

(3) The Ministry shall be entitled to process, without the consent of the data subject, personal data with which it comes into contact in the exercise of supervision under this Act.

(4) If the Ministry identifies deficiencies or facts that warrant correction of the statement, it shall require the association to correct the identified deficiencies or make the correction of the statement within a specified period, which shall not be less than 30 days and not more than 60 days, and at the same time inform the Ministry of the measures taken.

### **§ 17d**

If a natural person who holds the office of statutory body or the office of a member of the statutory body of an association also holds the office of statutory body or the office of a member of the statutory body of another non-governmental non-profit organisation,<sup>5d)</sup> the income of such an association shall, for the purposes of section 17b(1), be deemed to be the income of all the non-governmental non-profit organisations in which that natural person holds the office of statutory body or the office of a member of the statutory body.

### **§ 17e**

A legal person with its registered office outside the territory of the Slovak Republic, which is an association under the law of the State in the territory of which it has its registered office, or its organisational unit may operate in the territory of the Slovak Republic under the same conditions and to the same extent as an association established under this Act, if it fulfils the conditions for registration in the Register of Non-Governmental Non-Profit Organisations laid down by this Act.



## **§ 17f** **Fines**

(1) If an association under section 17b(1) fails to file a statement under section 17b(6), the Ministry shall impose a fine of up to EUR 1 000 on the association for breach of this obligation. If the imposition of the fine has not led to a remedy within 30 days of the date of the enforceability of the decision imposing the fine, the Ministry shall impose a further fine of up to ten times the upper limit of the fine rate pursuant to the first sentence.

(2) In imposing a fine and deciding on the amount of the fine, the Ministry shall take into account the seriousness, duration and consequences of the infringement and repeated failure to comply with or breach of obligations.

(3) A fine may be imposed within two years from the date on which the Ministry became aware of the breach of duty, but not later than three years from the date on which the breach of duty occurred.

(4) The fine shall be payable within 30 days from the date of entry into force of the decision imposing the fine.

(5) In the decision on the imposition of a fine under the second sentence of paragraph (1), the Ministry shall specify a reasonable period of time for the deposit of the statement in the public part of the register of financial statements, which shall not be less than 30 days and not more than 60 days.

(6) The proceeds from fines shall be revenue of the State budget."

The footnotes to references 5a to 5d read as follows:

<sup>5a)</sup> Section 2(4)(f) of Act No 431/2002 Coll.

<sup>5b)</sup> Act No. 448/2008 Coll. on Social Services and on Amendments and Supplements to Act No. 455/1991 Coll. on Trade Enterprise (Trade Licensing Act), as amended.

<sup>5c)</sup> Act No. 576/2004 Coll. on health care, services related to the provision of health care and on amendment and supplementation of certain acts, as amended.

<sup>5d)</sup> § 2(2) of Act No 346/2018 Coll.

It is proposed to strengthen transparency by publishing all collected data as public open data in a structured form (data will be collected electronically) for better accessibility and analysis. Transparency data will be collected in a separate report to be submitted only electronically. The obligation for civil associations to produce an annual report (which was the content of the original draft law) is not introduced because of the need to avoid duplication of data provided to public authorities. It is proposed that the law should set out the scope of the data that must be included in the report, with an exception for donations and contributions to assist disabled persons or persons with other adverse health conditions and reimbursements for the provision of social and health services, due to the particularly sensitive nature of these data. The exact form and technical method of submission of the statement shall be determined by a measure of the Ministry of Finance of the

Slovak Republic. The Ministry of Finance is empowered to issue the Regulation because it already operates the infrastructure of the financial statements register, which stores annual reports and financial statements.

The annual income threshold above which civil associations are obliged to report is reduced to 35 000 (compared to the originally proposed threshold of 50 000). This threshold has been chosen to ensure greater transparency and to align it with the existing threshold of EUR 35 000 under Article 19(4) of Law 431/2002 on accounting. The reporting threshold will be calculated in such a way that if one person is a statutory body or a member of a statutory body of several NGOs, for the purposes of the annual revenue threshold above which the obligation to report on transparency arises for civil associations, the revenue of all NGOs in which the person is a statutory body or a member of a statutory body will be counted towards this threshold. The reason for this is the need to prevent circumvention of the transparency obligations, where the same person could set up several NGOs with sub-limited income and thus evade the transparency obligations. In addition to data on funding, data will also be collected on individuals who are members of designated bodies of NGOs. Currently, the register only records data on statutory representatives, who may not actually manage the NGO's activities. For this reason, it is necessary to also collect data on persons who are members of designated bodies, which will contribute to transparency, the prevention of conflicts of interest and, potentially, criminal activity, e.g. in the area of money laundering. Increased control powers of the Ministry of the Interior over the content of transparency reports are introduced. Associations are obliged to cooperate with the Ministry in the exercise of supervision and to provide documents, information, explanations or other information for this purpose. The inspection power is introduced as optional, i.e. the inspection body will not be obliged to inspect all the statements, but will have the power to do so in the event of circumstances justifying inspection and supervision.

A multi-stage sanction mechanism is introduced. In the event of non-compliance with transparency obligations by an NGO, the Ministry of the Interior will impose a fine of up to EUR 1 000; in the event of failure to remedy the situation, it will impose a further fine of up to EUR 10 000 and, in the event of failure to remedy the situation within a specified period of time, the Ministry of the Interior will dissolve or suspend the NGO's activities or withdraw its permit. The reason for this is to provide the possibility of repeated redress for cases where, for various reasons, it is not possible to remedy the transparency obligations after the imposition of the first fine. As the application of the sanction of dissolution is the ultimate sanction, a further possibility of additional compliance is introduced. However, the possibility of dissolution must be maintained for the effective enforcement of the transparency obligations. The possibility of dissolution will also reduce the administrative burden on public authorities by allowing for the effective dissolution of 'dead NGOs', many of which have no activity, do not fulfil their legal obligations, do not have registered statutory bodies in

the register of NGOs, do not comply with sanctions, do not communicate with the authorities and may have a fictitious registered office. This will also contribute to updating the data in the register and bringing it into line with reality. Dissolution is provided for as mandatory in order to preserve legal certainty and to prevent potential abuse in the form of subjectively applied administrative discretion. This is based on the existing legislation.

83/1990 Coll., on the association of citizens, a provision is inserted into Act No. 83/1990 Coll., on the association of citizens, according to which a legal entity with its registered office outside the territory of the Slovak Republic, which is an association under the law of the State in the territory of which it has its registered office, or its organisational unit may operate in the territory of the Slovak Republic under the same conditions and to the same extent as an association established under this Act. The aim is to ensure transparency of foreign associations if they carry out their activities on the territory of the Slovak Republic and to prevent circumvention of the law in a way when a civic association would formally move to another state, but at the same time carry out its activities directly on the territory of the Slovak Republic.

**27.** In the introductory phrase of Article IV(4), the word 'adds' is replaced by 'inserts'.

Legislative-technical modification.

**28.** In Article IV(4), § 20b, including the heading, reads as follows:

**"§ 20b**

**Transitional provision to the arrangements effective from 1 May 2025**

The statement shall be drawn up pursuant to § 17b(1) for the first time for the period from 1 May 2025 to 31 December 2025."

A transitional provision is proposed under which the new reporting arrangements will apply for the first time for the period from 1 May 2025 to 31 December 2025.

**29.** In Article V, point 1 is deleted.

The following points shall be renumbered accordingly.

It is proposed to delete the amendment point because it is redundant in the context of the other proposed changes.

**30.** In the introductory phrase of Article 4(2), the words 'Paragraph 2 shall be added to Section 4' shall be replaced by 'Paragraph 2 shall be added to Section 4'.

Legislative-technical modification.

**31.** Article 4(2)(V)(2) reads as follows:

"(2) The Ministry of the Interior shall suspend or revoke the permits issued under section 3(1) to an organization with an international component if the organization with an international component

- a) fails to remedy the situation in accordance with § 6c(4) within the specified time limit,
- b) fails to deposit the transparency statement (hereinafter referred to as 'the statement') in the public part of the register of financial statements within the time limit specified in the decision imposing a fine pursuant to section 6e(5)); or
- c) for the third time in the last 12 months commits an administrative offence under a special regulation<sup>2b)</sup> by carrying out lobbying and does not have an entry in the register of non-governmental non-profit organisations stating that it carries out lobbying."

The footnotes to references 2a and 2b read as follows:

<sup>2a)</sup> § 23 of Act No. 431/2002 Coll. on Accounting, as amended.

<sup>2b)</sup> § 6b(4) of Act No 346/2018 Coll. on the Register of Non-Governmental Non-Profit Organisations and on Amendments and Supplements to Certain Acts, as amended by Act No .../2024 Coll."

§ Section 4(2)(c) comes into force on 1 August 2025, which will be reflected in the commencement provision of the Act accordingly.

Following the other points of amendment, the competence of the Ministry of the Interior of the Slovak Republic to decide on the suspension of activities or withdrawal of the licence is extended. This is based on the existing legislation.

**32.** In the introductory phrase of Article 3(3), for the words 'insert §§ 6b, 6c and 6d, including headings' substitute 'insert §§ 6b to 6e, including headings'.

Legislative-technical modification.

**33.** In Article V(3), paragraphs 6b to 6d read as follows:

**"§ 6b**

(1) An organisation with an international element whose revenue<sup>4)</sup> in a calendar year exceeds EUR 35 000 shall be required to prepare a statement for that calendar year by 30 June of the following calendar year.

(2) The statement shall be approved by the statutory body of the organisation with an international component.

(3) The statement shall include

- a) an overview of revenue by source and an overview of expenditure,
- b) a summary of the persons who have contributed to the activities of the organisation with an international component, including the amount of the monetary donation, monetary contribution or value of the loan received and the identifying data of the person who has contributed to the activities of the organisation with an international component, to the following extent
  1. the name and surname, if a natural person; this does not apply if the value of monetary donations, monetary contributions and loans received from that natural

- person to an organisation with an international component does not exceed EUR 5 000 in total for the calendar year in question,
2. the name or business name, identification number and registered office address if it is a legal person,
  - c) the identification data of the natural person who is an organ or member of an organ of an organisation with an international component, in the scope of the first and last name, indicating the date on which his/her office was created or ceased to exist, if this office was created or ceased to exist during the calendar year; this does not apply if the organ is an organ of an organisation with an international component of which every member of the organisation with an international component is a member according to its statutes.

(4) The value of a monetary gift or monetary allowance provided for the purpose of assisting a particular person with a disability or other adverse health condition, the amount of payment for the provision of social services in a social services facility under a special regulation<sup>5</sup>, or the amount of payment for the provision of health care under a special regulation shall not be included in the amount referred to in paragraph (3)(b)(1).<sup>6</sup>

(5) The Ministry of Finance of the Slovak Republic shall establish the model of the statement by a measure.

(6) An organisation with an international element under paragraph (1) shall deposit the statement in the public part of the register of financial statements and publish it on its website by 15 July of the calendar year in which it is required to produce the statement.

(7) If, after the publication of the statement, facts are discovered which justify its correction, the organisation with an international element under paragraph (1) shall be obliged to carry out the correction without delay.

### **§ 6c**

(1) The Ministry of the Interior shall supervise the fulfilment of the obligations under this Act and for this purpose shall be entitled to evaluate the content of the statement.

(2) An organisation with an international element is obliged to provide the Ministry of the Interior with assistance in the performance of supervision under this Act and for this purpose, at the request of the Ministry of the Interior, to submit documents, information, explanations or other information within a specified period of time.

(3) The Ministry of the Interior shall be entitled to process, without the consent of the data subject, personal data with which it comes into contact in the exercise of supervision under this Act.

(4) If the Ministry of the Interior finds deficiencies or facts that are the reason for the correction of the statement, it shall invite the organisation with an international element to remedy the deficiencies found or to correct the statement within a specified period, which shall not be shorter than 30 days and not longer than 60 days, and at the same time to inform the Ministry of the Interior of the measures taken.

### **§ 6d**

If a natural person who holds the position of a statutory body or the position of a member of a statutory body of an organisation with an international element also holds the position of a statutory body or the position of a member of a statutory body of another non-governmental non-profit organisation,<sup>7)</sup> the income of such an organisation with an international element shall be considered for the purposes of section 6b(1) to be the income of all non-governmental non-profit organisations in which that natural person holds the position of a statutory body or the position of a member of a statutory body."

The footnotes to references 4 to 7 read as follows:

<sup>4)</sup> Section 2(4)(f) of Act No 431/2002 Coll.

<sup>5)</sup> Act No. 448/2008 Coll. on Social Services and on Amendments and Supplements to Act No. 455/1991 Coll. on Trade Enterprise (Trade Licensing Act), as amended.

<sup>6)</sup> Act No. 576/2004 Coll. on health care, services related to the provision of health care and on amendment and supplementation of certain acts, as amended.

<sup>7)</sup> § 2(2) of Act No 346/2018 Coll.

For organisations with an international component, legislation is proposed to strengthen transparency by publishing all data collected as public open data in a structured format for better accessibility and analysis. This draft legislation is analogous to the legislation proposed for civil society associations.

**34.** In Article V(3), the following § 6e is inserted after § 6d:

#### **"§ 6e**

(1) If an organisation with an international element pursuant to section 6b(1) fails to file a statement pursuant to section 6b(6), the Ministry of the Interior shall impose a fine of up to EUR 1 000 on the organisation with an international element for breach of this obligation. If the imposition of the fine has not resulted in a remedy within 30 days of the date of entry into force of the decision imposing the fine, the Ministry of the Interior shall impose a further fine of up to ten times the upper limit of the fine rate under the first sentence.

(2) In imposing a fine and deciding on the amount of the fine, the Ministry of the Interior shall take into account the gravity, duration and consequences of the unlawful act and repeated failure to comply with or breach of obligations.

(3) A fine may be imposed within two years from the date on which the Ministry of the Interior became aware of the breach of duty, but no later than three years from the date on which the breach of duty occurred.

(4) The fine shall be payable within 30 days from the date of entry into force of the decision imposing the fine.

(5) In the decision on the imposition of a fine under paragraph (1), second sentence, the Ministry of the Interior shall determine a reasonable period of time for the deposit of the statement in the public part of the register of financial statements, which shall not be less than 30 days and not more than 60 days.

(6) The proceeds from fines shall be revenue of the State budget."

A multi-stage sanction mechanism is introduced. In the event of non-compliance with transparency obligations by an NGO, the Ministry of the Interior will impose a fine of up to EUR 1 000; in the event of failure to remedy the situation, it will impose a further fine of up to EUR 10 000 and, in the event of failure to remedy the situation within a specified period of time, the Ministry of the Interior will dissolve or suspend the NGO's activities or withdraw its permit. The reason for this is to provide the possibility of repeated redress for cases where, for various reasons, it is not possible to remedy the transparency obligations after the imposition of the first fine. As the application of the sanction of suspension or revocation is the ultimate sanction, a further possibility of additional compliance is introduced. However, the possibility of suspension or revocation must be maintained for the effective enforcement of transparency obligations. The possibility of suspension or withdrawal of authorisation will also reduce the administrative burden on public authorities by allowing for the effective closure of 'dead NGOs', many of which have no activity, do not fulfil their legal obligations, do not have registered statutory bodies in the register of NGOs, do not comply with sanctions, do not communicate with the authorities, and may have a fictitious registered office. This will also contribute to updating the data in the register and bringing it into line with reality. Suspension of activities or withdrawal of authorisation is provided for as mandatory in order to preserve legal certainty and prevent potential abuse in the form of subjectively applied administrative discretion.

35. In the introductory phrase of Article 4(4), the word 'adds' shall be replaced by 'inserts'

Legislative-technical comment.

36. In Article V(4), § 7b, including the heading, reads as follows:

**"§ 7b**

**Transitional provision to the arrangements effective from 1 May 2025**

The statement shall be drawn up pursuant to § 6b(1) for the first time for the period from 1 May 2025 to 31 December 2025."

A transitional provision is proposed under which the new reporting arrangements will apply for the first time for the period from 1 May 2025 to 31 December 2025.

37. After Article V, a new Article VI is inserted, which reads as follows:

**"Art. VI**

Act No. 211/2000 Coll. on Free Access to Information and on Amendments and Additions to Certain Acts (Act on Freedom of Information) as amended by Act No. 747/2004 Coll., Act No.

628/2005 Coll., Act No. 207/2008 Coll., Act No. 477/2008 Coll., Act No. 145/2010 Coll., Act No. 546/2010 Coll., Act No. 204/2011 Coll., Act No. 220/2011 Coll., Act No. 382/2011 Coll., Act No. 341/2012 Coll., Act No. 340/2015 Coll., Act No. 125/2016 Coll., Act No. 276/2020 Coll., Act No. 392/2020 Coll., Act No 373/2021 Coll., Act No 395/2021 Coll., Act No 251/2022 Coll., Act No 428/2022 Coll., Act No 367/2024 Coll. and Act No 401/2024 Coll. are amendedd as follows:

1. In § 2, a new paragraph 4 is inserted after paragraph 3, which reads as follows:

"(4) Obligated persons are also non-governmental non-profit organisations,<sup>2b)</sup> to which obligated persons under paragraphs 1 and 2 have provided public funds,<sup>(7a))</sup> or to which obligated persons under paragraph 3 have provided funds in the management of public funds, the management of the property of the State, the property of a municipality or the property of a higher territorial unit."

Paragraph 4 shall be renumbered as paragraph 5.

The footnote to reference 2b reads:

"<sup>2b)</sup> Section 2(2) of Act No 346/2018 Coll. on the Register of Non-Governmental Non-Profit Organisations and on Amendments and Supplements to Certain Acts."

2. In § 3, a new paragraph 3 is inserted after paragraph 2, which reads as follows:

"(3) The obligated person pursuant to section 2(4) shall only make available information on the management of funds provided by the obligated persons pursuant to paragraphs 1 and 2 from public funds and information on the management of funds provided by the obligated persons pursuant to section 2(3) in the management of public funds, the management of the property of the State, the property of a municipality or the property of a higher territorial unit."

Paragraphs 3 to 5 shall be renumbered as paragraphs 4 to 6.

3. In § 5a(3), the words 'paragraphs 6, 7, 9 and 14' are replaced by 'paragraphs 7, 8, 10 and 15'.

4. In § 5a, a new paragraph 6 is inserted after paragraph 5, which reads as follows:

"(6) A contract concluded by an obligated person pursuant to section 2(4) with a person who is not an obligated person shall not be a compulsorily disclosed contract; this shall not apply if it is a compulsorily disclosed contract pursuant to paragraph 2."

Paragraphs 6 to 16 are renumbered as paragraphs 7 to 17.

5. In the introductory phrase of § 5a(13), the words 'paragraph 11' are replaced by 'paragraph 12' and in point (b) the words 'paragraph 13' are replaced by 'paragraph 14'.

6. In § 5a(14), the words "paragraph 10" are replaced by "paragraph 11".

7. In § 18, a new paragraph 5 is inserted after paragraph 4, which reads as follows:

"(5) In the case of an obligated person under section 2(4), the obligation under subsection (1) shall be deemed to have been fulfilled by the provision of the requested information to the



extent and in the manner provided for in section 16 within the period prescribed by law. If the obliged person under section 2(4) does not comply with the request, even in part, he shall, within eight working days of the date of the request, submit a reasoned request for a decision under paragraph 2 to the obliged person under section 2(1) and (2) who has provided him with public funds, together with the request and the file material. If the obliged person pursuant to § 2(4) has been provided with funds by the obliged person pursuant to § 2(3), the obliged person pursuant to § 2(4) shall submit the complaint pursuant to the second sentence, together with the application and the file, to the obliged person pursuant to § 2(1) and (2) designated pursuant to paragraph 4.'

Paragraphs 5 to 7 are renumbered as paragraphs 6 to 8.

8. In section 18(6), the words "or paragraph 5" shall be inserted after the words "paragraph 4" and the words "or paragraph 4" shall be inserted after the words "under section 2(3)".

9. In section 18(7), in the first sentence, the words "or (4)" shall be inserted after the words "the obliged person under section 2(3)" and in the second sentence, the words "and (4)" shall be inserted after the words "under section 2(3)".

10. In § 18(8), the following words shall be added at the end: "a 4".

11. In § 21e(6), the words "pursuant to § 5a(13)" shall be replaced by the words "pursuant to § 5a(14)".

The following Articles shall be renumbered accordingly.

It is proposed to extend the circle of obliged persons under the Freedom of Information Act to non-governmental non-profit organisations in order to increase transparency in the management of funds provided to such organisations from public sources.

The scope of the information obligation of non-governmental non-profit organisations is proposed to be limited to information on the management of public funds as defined in Section 2(a) of Act No. 523/2004 Coll. on the Financial Rules of Public Administration and on Amendments and Additions to Certain Acts. Public funds are considered to be funds managed by legal entities of the public administration; public funds also include funds of the European Union and levies on the European Union and funds provided from the budget of the European Union for the implementation of the Recovery and Resilience Plan of the Slovak Republic. For the purpose of the obligation to disclose information, it shall not be decisive whether the funds were provided to the non-governmental non-profit organisation before or after the entry into force of this Act.

For non-governmental non-profit organisations, a legal regime analogous to the existing information obligation for legal entities is proposed, in which state authorities, budgetary organisations and contributory organisations have a direct or indirect participation.

In the case of non-governmental non-profit organisations, it is proposed to maintain the application of the Administrative Procedure Code. If the NGO does not comply with the request, even in part, it is obliged to

submit a substantiated request for a decision, together with the request and the file, to the body that provided it with public funds within eight working days. If that body does not decide within 14 working days from the date of submission of the request not to make the requested information available, nor does it provide the requested information to the applicant, it shall without delay return the application and the file to the non-governmental non-profit organisation for re-processing, stating its legal opinion and informing the applicant without delay of the return. The NGO shall be bound by its legal opinion.

In order to cover the cases of provision of funds by all entities which are obliged persons under the current legislation, it is proposed to provide for a special obligation of non-governmental non-profit organisations to disclose information also in the case when they have been provided with funds by legal entities in which state bodies, budgetary organisations or contributory organisations have a direct or indirect participation. This information obligation shall apply exclusively in relation to funds provided in the framework of the management of public funds, the management of state property by the property of a municipality or the property of a higher territorial unit. This takes into account the applicable legal regulation of Article 3(2) of the Freedom of Information Act, according to which such legal entities shall only make available information on the management of public funds, the disposal of State property by the property of a higher territorial unit or the property of a municipality. If a non-governmental non-profit organisation does not comply with such a request, the proceedings shall be conducted by the state body, budgetary organisation or contributory organisation which has a direct or indirect participation in the providing entity.

In relation to non-governmental non-profit organisations, the provisions on mandatory publication of contracts are excluded, unless they are contracts which are also published under the existing legislation.

**38.** After Article V, a new Article VI is inserted, which reads as follows:

#### **" Art. VI**

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., Act No. 486/2010 Coll., Act No. 547/2011 Coll., Act No. 440/2012 Coll., Act No. 352/2013 Coll., Act No. 463/2013 Coll., Act No. 333/2014 Coll., Act No. 130/2015 Coll., Act No. 423/2015 Coll., Act No. 125/2016 Coll., Act No. 264/2017 Coll., Act No. 275/2017 Coll., Act No. 213/2018 Coll., Act No. 363/2019 Coll., Act No. 390/2019 Coll., Act No. 198/2020 Coll., Act No. 421/2020 Coll., Act No. 456/2021 Coll., Act No. 249/2022 Coll., Act No. 407/2022 Coll., Act No. 309/2023 Coll., Act No. 105/2024 Coll. and Act No. 248/2024 Coll. are amended as follows:

1. in § 23, paragraph 2, the following point (p) is added  
"(p) transparency statements pursuant to specific regulations.<sup>29daaa</sup>".

The footnote to reference 29daaa reads:

"<sup>29daaa</sup>) § 6b of Act No. 116/1985 Coll. on the conditions of activity of organisations with an international element in the Czechoslovak Socialist Republic, as amended by Act No. .../2024 Coll. on the conditions of activity of organisations with an international element in the Czechoslovak Socialist Republic, as amended by Act No.

§ 17b of Act No. 83/1990 Coll. on the association of citizens as amended by Act No. .../2024 Coll.

§ 25a of Act No. 147/1997 Coll. as amended by Act No. .../2024 Coll.

§ 34a of Act No. 213/1997 Coll. as amended.

§ 35a of Act No 34/2002 Coll. as amended by Act No .../2024 Coll.

2. In § 23b(1), the words "to (j)" are replaced by the words "to (p)". "

The following Articles shall be renumbered accordingly.

Following other amending articles, the list of documents to be stored in the register of financial statements is extended to include transparency statements.

**39.** In Article VI, the following points 1 to 3 are inserted before point 1

" 1. In § 3, paragraph 1, the following point (r) is added:

'(r) an indication that the person of record is lobbying.'

2. the following paragraphs 3 and 4 shall be added to Section 4:

"(3) A registered person is required to provide the information referred to in section 3(1)(r) to the registry office if he or she wishes to carry out lobbying. The registration office shall enter the information referred to in the first sentence in the register immediately after it has been provided.

(4) If a registered person who has an entry in the register under section 3(1)(r) ceases to lobby, he or she may apply to the registry office for the deletion of that entry from the register. The registration office shall delete the entry referred to in the first sentence from the register without delay after receipt of the request pursuant to the first sentence."

3. In Section 5(2), the words "point (r)," shall be inserted after the words "point (p)," ". "

The following point shall be renumbered accordingly.

The data entered in the register of non-governmental non-profit organisations are extended to include the indication that the person entered carries out lobbying within the meaning of its definition set out in the proposed Section 6a of Act No 346/2018 Coll. At the same time, details are set out on the entry of this data in the register and its deletion from the register.

**40.** In Article VI(1), introductory phrase, the words "adds §§ 6a, 6b and 6c" shall be replaced

by " insert §§ 6a and 6b ".

Legislative-technical modification.

**41.** In Article VI, point 1, §§ 6a and 6b read as follows:

**"§ 6a  
Lobbying**

(1) For the purposes of this Act, lobbying means direct or indirect influence on the decision-making of a public official<sup>7)</sup>, a senior civil servant<sup>8)</sup> in a service office, which is the Office of the President of the Slovak Republic, a ministry or other central body of state administration, or a person, who provides consultancy services or processes expert documents for the President of the Slovak Republic, a member of the Government, a State Secretary or the head of another central body of state administration, (hereinafter referred to as "the lobbied") in the performance of his/her function, if it is performed more than once during a calendar quarter; the activities of trade union organisations, employers' organisations and sports organisations entered in the register of legal entities in sport pursuant to a special regulation shall not be considered lobbying.<sup>9)</sup>

(2) A registered person may carry out lobbying only if he or she has an entry in the register under section 3(1)(r).

(3) A registered person who has an entry in the register under section 3(1)(r) shall, when lobbying, be obliged to notify the person being lobbied that he or she is lobbying. If the person being lobbied so requests, the registered person shall be obliged to confirm that fact in writing.

(4) A registered person who has an entry in the register under section 3(1)(r) shall publish on its website a report on the lobbying carried out in the preceding calendar quarter within 30 days of the end of the relevant calendar quarter; the report shall include

- (a) the particulars of the registered person referred to in Article 3(1)(a) and (b),
- (b) the name, surname and designation of the function of the person lobbied, against whom the registrant has lobbied,
- (c) details of what the person recorded has proposed or requested,
- (d) the duration and manner of lobbying,
- (e) the date on which the lobbying was carried out.

(5) If a registered person who has an entry in the register pursuant to section 3(1)(r) did not lobby in the relevant calendar quarter, he or she shall indicate this in the report on the lobbying carried out instead of the data referred to in paragraph 4.

**§ 6b  
Administrative offences**

(1) A registered person commits an administrative offence if

- (a) is lobbying and does not have an entry in the register pursuant to Section 3(1)(r),
- (b) breaches an obligation under § 6a(3),
- (c) fails to publish on its website a report on the lobbying carried out pursuant to Section 6a(4);  
or
- (d) provides false or incomplete information in the report on the lobbying carried out pursuant to Section 6a(4).

(2) For an administrative offence under subsection (1)(a), the registry office shall impose a fine of up to EUR 1 000 on the registered person; at the same time, the registry office shall enter in the register for that registered person the information referred to in subsection 3(1)(r).

(3) If the registered person commits an administrative offence under paragraph (1)(a) for the second time in the last 12 months, the registry office shall impose a further fine of up to ten times the upper limit of the rate of the fine under paragraph (2).

(4) If a registered person commits an administrative offence under paragraph (1)(a) for the third time in the last 12 months, the registry office shall proceed in accordance with a special regulation.<sup>10)</sup>

(5) For an administrative offence under subsection (1)(b) to (d), the registry office shall impose a fine of up to EUR 1 000.

(6) In imposing a fine and deciding on the amount of the fine, the Registry shall take into account the gravity, duration and consequences of the infringement and repeated failure to comply with or breach of obligations.

(7) A sanction for an administrative offence may be imposed within one year from the date on which the registry office became aware of the breach of the obligation, but no later than three years from the date on which the breach of the obligation occurred."

The footnotes to references 3a and 3b are deleted.

The footnotes to references 7 to 10 read as follows:

"7) Art. 357/2004 Coll. on the Protection of Public Interest in the Exercise of Functions of Public Functionaries, as amended.

<sup>8)</sup> Section 20 of Act No. 55/2017 Coll. on the Civil Service and on Amendments and Additions to Certain Acts, as amended.

<sup>9)</sup> Section 81 of Act No. 440/2015 Coll. on Sport and on Amendments and Additions to Certain Acts, as amended.

<sup>10)</sup> § 4(2)(c) of Act No 116/1985 Coll. as amended by Act No .../2024 Coll.

§ 12 (5) (c) of Act No. 83/1990 Coll. as amended by Act No. .../2024 Coll.

§ 12 (2) (c) of Act No. 147/1997 Coll. as amended by Act No. .../2024 Coll.

§ 15 (1) (f) of Act No. 213/1997 Coll. as amended by Act No. .../2024 Coll.

§ 15(1)(h) of Act No 34/2002 Coll. as amended by Act No .../2024 Coll.

It is proposed to establish a definition of lobbying for the purposes of Act No. 346/2018 Coll. on the Register of Non-Governmental Non-Profit Organisations and on Amendments and Supplements to Certain Acts, as amended, to establish the obligations of the registered person in the field of lobbying regulation, and at the same time to establish sanctions for violation of these obligations.

Lobbying is the process by which individuals or groups influence the decision-making of government or parliamentary bodies in order to promote certain interests or specific policies that suit them. This process can involve various forms of communication, such as in particular

specific meetings, presentations, workshops, media campaigns or the provision of information, analysis or surveys.

Influencing and lobbying activities can have a transformative impact on a country's political life, not only on domestic politics, but also on foreign policy, the electoral system, economic interests, and its ability to protect its own national interests and national security. (OECD (2021), *Lobbying in the 21st century: Transparency, Integrity and Access*, OECD Publishing, Paris, <https://doi.org/10.1787/c6d8eff8-en>, page 44.

Lobbying is a legitimate tool in a democratic society to promote different interests or pluralistic views in society. However, lobbying must meet the criteria of the rule of law, in particular the criterion of transparency (the citizen has the right to know who represents whom in matters concerning public affairs, who meets with whom and for what purpose).

The Government of the Slovak Republic, in its Programme Statement of the Government of the Slovak Republic 2023-2027, made a commitment to strengthen transparency and to prepare anti-corruption legislation to regulate the contact of public officials with persons representing the interests of individuals and organisations. The Report of the European Commission on the Rule of Law of the Slovak Republic, the Group of States against Corruption (GRECO), as well as the Recommendation of the Committee of Ministers of the Council of Europe (CM/Rec(2017)2) recommend that the Slovak Republic regulate lobbying, respecting that any national regulation of lobbying must be in line with national constitutional law and should include NGOs.

NGOs carry out lobbying activities aimed at influencing political decisions or changing legislation in line with their interests and objectives. NGOs often engage in lobbying to promote their values, to raise publicly societal issues or to inform legislators on certain issues. Several studies analyse and describe in detail the influence of NGOs on public policymaking (Transparency International (2015), *Lobbying in Europe: Hidden Influence, Privileged Access*; OECD (2020), *Principles for Transparency and Integrity in Lobbying*). It is important that such activities are transparent and comply with applicable law.

Unregulated lobbying by NGOs can lead to various risks:

- Opacity: NGOs do not provide enough information on the background of their functioning (e.g. non-transparent funding, undemocratic internal functioning, unknown real representatives of interests). If it is not clear 'who lobbies, how, what and for whom', this can lead to a loss of public trust;
- Potential for manipulation: some NGOs may be linked to media groups or platforms, which can lead to the provision of unbalanced and biased information;
- Conflicts of interest: the interests of NGOs can conflict with public interests, which can undermine the integrity of political decision-making and thus threaten democracy as a whole;
- Influence on policy: strong lobbying can create disproportionate political pressure that would have the capacity to influence

decision-making, while the public interest could be completely ignored.

The regulation of lobbying in relation to NGOs has not been regulated in the Slovak legal order so far and its regulation is legitimate for a number of reasons (lack of transparency, lack of social accountability, lack of public scrutiny, etc.), while the regulation brings several advantages:

- Increased transparency: regulation ensures that NGOs' lobbying activities are transparent, which increases public trust in relation to political processes and decision-making;
- Strengthening social accountability: establishing rules and obligations for NGOs to ensure that they are socially accountable for their lobbying activities, thereby preventing unethical behaviour and manipulation;
- Protecting democratic processes: regulating lobbying helps respect the results of free democratic elections and helps protect democratic processes from manipulation and undue interference in political competition or undue influence on political decision-making, ensuring that all voices, including those of NGOs, are heard fairly;
- Minimising conflicts of interest: regulating lobbying is intended to help identify and minimise conflicts of interest that could influence the decision-making of public officials;
- Equal opportunities and promoting a fair competition of views: regulating lobbying can ensure that NGOs have equal opportunities to influence policy, which contributes to equality between different social groups and their interests;
- Public scrutiny: the public can monitor the lobbying activities of NGOs, increasing democratic control and accountability.

These reasons show how the regulation of lobbying can contribute to a healthier and more transparent democratic process. The aim of lobbying regulation in relation to NGOs is to ensure a balanced ethical environment in which NGOs are free to promote their interests and values within the democratic process.

The regulation of lobbying includes various instruments: registration of lobbyists, disclosure of information, sanctions for non-compliance, etc. A number of advanced Western democracies officially designate the activities of NGOs as lobbying and their representatives as lobbyists (United States, Canada, European Union, Germany, France, Italy, Australia, etc.), with specific national rules to ensure transparency and accountability.

An exemption from the definition of lobbying is proposed for the activities of trade unions, employers' organisations and sports organisations.

It is proposed to delete the originally proposed obligation to label oneself as a "foreign-supported organisation" for income of at least 5 000 from abroad. The reason for this is the need to align the draft law with the interpretation of European law by the Court of Justice of the European Union.

42. In Article VI, point 1, § 6c is deleted.

Legislative and technical adjustment following the shifting of paragraphs caused by the other proposed changes.

43. In Article VI, a new point 2 is inserted after point 1 to read:

" 2. After § 7, § 7a is inserted, which, including the heading, reads as follows:

**"§ 7a**

**Transitional provision to the modifications effective from 1 August 2025**

A registered person who is lobbying on 1 August 2025 may carry on that activity until 31 August 2025 without complying with the obligation under section 4(3)." . "

Art. VI shall enter into force on 1 August 2025, which shall be reflected accordingly in the provision on the effectiveness of the law.

It is proposed to provide for a transitional period within which the entities concerned may comply with the obligation to enter lobbying activities in the register.

At the same time, it is proposed to postpone the entry into force of the entire amending article, which is to amend the Act on the Register of Non-Governmental Non-Profit Organisations. For technical reasons, it is not possible for them to enter into force on 1 May 2025, as the indication that the registrant is lobbying will be a new entry, which requires an amendment of the register. Split effect is also proposed in the subsequent provisions in amending Articles I to V.

44. In Article VII, the words '1 January 2025' are replaced by '1 May 2025'.

A later basic entry into force of the law is proposed to take account of the length of the legislative process.