

dated 16 April 2025,

amending Act No. 213/1997 Coll. on non-profit organisations providing generally beneficial services, as amended and supplementing certain acts

The National Council of the Slovak Republic has passed this law:

Art. I

Act No. 213/1997 Coll. on non-profit organizations providing generally beneficial services as amended by Act No. 35/2002 Coll., Act No. 335/2007 Coll., Act No. 445/2008 Coll., Act No. 8/2010 Coll., Act No. 547/2011 Coll., Act No. 5/2012 Coll., Act No. 352/2013 Coll., Act No. 272/2015 ., Act No. 354/2015 ., Act No. 91/2016 ., Act No. 4/2018

Act No. 52/2018 Coll., Act No. 112/2018 Coll., Act No. 177/2018 Coll., Act No. 346/2018 Coll., Act No. 221/2019 Coll., Act No. 390/2019 Coll. and Act No. 368/2021 Coll. shall be supplemented as follows:

1. In § 15(3)(f), the words '§ 34a(3)' are replaced by '§ 34b(6)'.
2. In section 19(2)(b), the word "and" after "accounts" is replaced by a comma and the following words are added at the end: "and the statement".
3. In section 25(5)(a), for the words 'accounts and annual report' there shall be substituted the words 'accounts, annual report and statement'.
4. The heading above § 33 reads:
"Accounting, Annual Report and Accounts".
5. In § 34(2), points (d), (e) and (g) are deleted.

The former points (f) and (h) shall become points (d) and (e).

6. § 34a reads:

"§ 34a

- (1) The non-profit organisation is obliged to prepare the statement for the calendar year by 30 June of the following calendar year.
- (2) The statement shall contain
- a) a breakdown of income by source and a breakdown of expenditure; if the non-profit organisation uses it outside the territory of the Member States of the European Union, the States that are party to the Agreement on the European Economic Area and the Swiss Confederation, it shall also indicate the country of use,
 - 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 contribution 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 pursuant to a special ^{regulation^{12ca}} or the amount of payment for the provision of health care pursuant to a special regulation shall not be included in the amount referred to in the first subparagraph of paragraph 2(b).^{12cb}
- (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 by 15 July of the calendar year in which it is required to produce 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:

^{12ca}) Act No. 448/2008 Coll., as amended.

^{12cb}) Act No 576/2004 Coll. on health care, services related to the provision of

previously (.) (.) (.) (.) care and on amendment and supplementation of certain laws, as amended

2

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

"§ 34b

Fines

(1) If a non-profit organisation fails to deposit the 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 the non-profit organisation does not deposit the statement in the public part of the register of accounts pursuant to § 34a (5), the registration 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 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, even repeatedly; when imposing a third and further fine, the lower limit of the rate of the fine shall be EUR 5,000.

(3) If the non-profit organisation fails to remedy the situation in accordance with § 35 (2) within the specified time limit, 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 the correction 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, even repeatedly; for the imposition of the third and further fine, the lower limit of the rate of the fine shall be EUR 5,000.

(4) When 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 the repeated failure to comply with or breach of obligations.

(5) The 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.

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

(7) In the decision on the imposition of a fine pursuant to paragraph 1 and pursuant to paragraph 2, 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 shorter than 30 days and not longer than 60 days.

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

8. In Article 35(1), the word 'evaluates' shall be replaced by 'is entitled to evaluate'.

9. In § 35, the 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 discovers deficiencies or facts that warrant correction of the statement, it shall invite the non-profit

odrgsatrnainzialcaiuizisatebnyy #vtyokroannaelasmopierabvvyutvkyrkaattshuia akouh30wksfthhalk@by
 the office on 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.

3

(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.

10. After § 37ad, § 37ae is inserted, which, including the heading, reads as follows:

"§ 37ae

Transitional provisions to the arrangements effective from 1 June 2025

(1) Section 34(2), as in force from 1 June 2025, shall apply for the first time when the annual report for the calendar year 2026 is drawn up.

(2) The statement shall be drawn up pursuant to § 34a(1) for the first time for the period from 1 June 2025 to 31 December 2025."

Art. II

Act No. 34/2002 Coll. on Foundations and on Amendments to the Civil Code as amended by Act No. 445/2008 ., Act No. 478/2009 ., Act No. 352/2013 ., Act No. 463/2013 ., Act No. 272/2015 ., Act No. 91/2016 ., Act No. 125/2016 Coll.

Act No. 279/2017 Coll., Act No. 52/2018 Coll., Act No. 112/2018 Coll., Act No. 177/2018 Coll., Act No. 346/2018 Coll. and Act No. 390/2019 Coll. are amended as follows:

1. In § 15(1)(b), the words '§ 36(5)' are replaced by '§ 36(7)'.
2. In § 27(4), point (b) reads:
'(b) approve the financial statements, the annual report of the Foundation and the report,'.
3. The heading of the sixth part reads:
"ACCOUNTING, ANNUAL REPORT AND ACCOUNTS".
4. 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).

5. In Article 35(2)(d), the words 'and in the composition of the authorities' shall be deleted.

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

**"§ 35a
Statement
ent**

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

(2) The statement shall include

4

- 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 by § 28 (2) and (3); if the Foundation uses them outside the territory of the Member States of the European Union, the States that are party to the Agreement on the European Economic Area and the Swiss Confederation, it shall also indicate the country of their use,
- 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 contribution 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 pursuant to a special ^{regulation}^{6d}), or the amount of payment for the provision of health care pursuant to a special regulation shall not be included in the amount referred to in paragraph 2(b)(1).^{6e})

(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 accounts by 15 July of the calendar year in which it is required to produce 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:

^{6d)} 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.

^{6e)} 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."

7. In § 36, the new paragraphs 2 and 3 are inserted after paragraph 1:

"(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 resulted in a remedy within 30 days from the date of the enforceability 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

5

the rate of the fine under the first sentence, even repeatedly; for the imposition of the third and subsequent fine, the lower limit of the fine rate is EUR 5 000.

(3) If the foundation fails to remedy the breach of this obligation within the specified period of time pursuant to section 37(2), the registry office shall impose a fine of up to EUR 1,000 on the foundation for the breach of this obligation. If the imposition of the fine has not led to the correction 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, also repeatedly; in the case of the imposition of a third and further fine, the lower limit of the rate of the fine shall be EUR 5,000."

Paragraphs 2 to 7 shall be renumbered as paragraphs 4 to 9.

8. In section 36(6), the words "under paragraph 1 and under the second sentence of paragraph 2" 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 more than 60 days".

9. In Article 37(1), the word 'evaluates' shall be replaced by 'is entitled to evaluate'.

10. In § 37, the 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 a 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) Ministerstvo je oprávnené pri vykonaní úloh podľa tohto zákona postupovať bez súhlasu of the Act.".

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

11. In § 37(6), the words "§ 36(5)" are replaced by "§ 36(7)".

12. § 38, including the heading, is deleted, including the footnotes to references 7 and 8.

13. After § 42d, § 42e is inserted, which, including the heading, reads as follows:

"§ 42e

Transitional provisions to the arrangements effective from 1 June 2025

(1) Section 35(2), as in force from 1 June 2025, shall apply for the first time when the annual report for the calendar year 2026 is drawn up.

(2) The statement shall be drawn up pursuant to § 35a(1) for the first time for the period from 1 June 2025 to 31 December 2025."

6

Art. III

Act No. 147/1997 Coll. on non-investment funds and on supplementing Act No. 207/1996 . of the National Council of the Slovak Republic as amended by Act No. 335/2007 ., Act No. 445/2008 Coll., Act No. 547/2011 Coll., Act No. 352/2013 Coll, Act No. 162/2014 Coll., Act No. 272/2015 Coll., Act No. 91/2016 Coll., Act No. 52/2018 Coll., Act No. 112/2018 Coll., Act No. 177/2018 Coll., Act No. 346/2018 Coll., Act No. 390/2019 Coll. and Act No. 309/2023 Coll. are amended as follows:

1. In § 16(2), point (b) reads:

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

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

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

3. In Article 25(2)(e), the words 'and in the composition of the authorities' shall be deleted.

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

**"§ 25a
Statem
ent**

(1a) The Fund shall be obliged to produce the statement for the calendar year by 30 June of the following

(2) The statement shall include

- a) a breakdown of revenue by source and a breakdown of expenditure; if the Fund uses it outside the territory of the Member States of the European Union, the States that are contracting parties to the Agreement on the European Economic Area and the Swiss Confederation, it shall also indicate the country of use,
- 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 contribution 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^{9a)} or the amount of payment for the provision of health care under a special regulation shall not be included in the amount under paragraph 2(b) of the first subparagraph.)

7

(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 accounts by 15 July of the calendar year in which it is required to produce 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:

^{9a)} 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.

^{9b)} 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."

5. In Article 26(1), the word 'evaluates' shall be replaced by 'is entitled to evaluate'.

6. In § 26, the 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, at the request of the Registry Office within a specified period of time, to submit documents, provide information, explanations or other information.

(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 pursuant to this Act."

Paragraph 2 shall be renumbered as paragraph 5.

7. § 27, including the heading, is deleted.

8. 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 led to a remedy within 30 days from the date of the enforcement 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, even repeatedly; when imposing a third and further fine, the lower limit of the rate of the fine shall be EUR 5,000.

8

(2) If the fund fails to remedy the breach of this obligation within the specified time limit pursuant to Section 26(2), the registry office shall impose a fine of up to EUR 1,000 on the fund for the breach of this obligation. If the imposition of the fine has not resulted in remedy within 30 days of the date of entry into force of the decision imposing the fine, the registry office shall impose a further fine of up to ten times the upper limit of the rate of the fine referred to in the first sentence, including repeatedly; for the imposition of a third and further fine, the lower limit of the rate of the fine shall be EUR 5 000.

(3) When 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 the repeated failure to comply with or breach of obligations.

(4) The 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 of 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, second sentence, the registry office shall determine an appropriate

the time limit for depositing the statement in the public part of the register of accounts, which shall not be less than 30 days and not more than 60 days.

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

9. After § 32a, § 32b is inserted, which, including the heading, reads as follows:

"§ 32b

Transitional provisions to the arrangements effective from 1 June 2025

(1) Section 25(2), as in force from 1 June 2025, shall apply for the first time when the annual report for the calendar year 2026 is drawn up.

(2) The statement shall be drawn up pursuant to § 25a(1) for the first time for the period from 1 June 2025 to 31 December 2025."

Art. IV

Act No. 83/1990 Coll. on the association of citizens as amended by Act No. 300/1990 Coll., Act No. 513/1991 Coll., Act No. 62/1993 . of the National Council of the Slovak Republic, Act No. 274/2009 Act No. 91/2016 ., Act No. 125/2016 ., Act No. 346/2018 . and Act No. 390/2019 Coll. shall be supplemented as follows:

1. After § 17a, the §§ 17b to 17f are inserted, including the heading of § 17f:

"§ 17b

(1) An association whose ^{revenue^{5a}} in a calendar year exceeds EUR 35 000 is obliged to draw up 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

9

- a) a breakdown of revenue by source and a breakdown of expenditure; if the association uses it outside the territory of the Member States of the European Union, the States that are contracting parties to the Agreement on the European Economic Area and the Swiss Confederation, it shall also indicate the country of use,
- 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 entity

- c) ~~údavač~~ né data of a natural person who is a body or member of a body of the association, in the scope of the name and surname with the indication of the date of creation or termination of its 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 is, according to the statutes, each member of the association.

(4) The amount referred to in the first subparagraph of paragraph 3(b) shall not include the amount of the membership fee.

(5) The value of a monetary gift or monetary contribution 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^{5b}}, 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)(1)(b).

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

(7) The association referred to in paragraph 1 shall deposit the statement in the public part of the register of accounts by 15 July of the calendar year in which it is required to produce the statement.

(8) If, after the publication of the statement, facts are discovered which give rise to a correction, the association referred to in paragraph 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 this 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 a correction of the statement, it shall require the association 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.

10

§ 17d

If a natural person who holds the position of a statutory body or the position of a member of a statutory body of an association 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,^{5d} the income of such an association shall be considered, for the purposes of § 17b(1), to be the income of all non-governmental non-profit organisations in which the natural person holds the position of a statutory body or the position of a member of the association.

the statutory .

§ 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 pursuant to § 17b(1) fails to deposit the statement pursuant to § 17b(7), 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 entry into force of the decision imposing the fine, the Ministry shall impose a further fine of up to ten times the upper limit of the rate of the fine pursuant to the first sentence, even repeatedly; for the imposition of a third and further fine, the lower limit of the rate of the shall be EUR 5,000.

(2) If the association pursuant to § 17b(1) fails to remedy the breach of this obligation within the specified time limit pursuant to § 17c(4), the Ministry shall impose a fine of up to EUR 1 000 on the association for the breach of this obligation. If the imposition of the fine has not led to a remedy within 30 days of the date of entry into force of the decision the fine, the Ministry shall impose a further fine of up to ten times the upper limit of the rate of the fine pursuant to the first sentence, even repeatedly; when imposing a third and further fine, the lower limit of the rate of the fine shall be EUR 5 000.

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

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

(5) The fine shall be payable within 30 days of 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, second sentence, the Ministry 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.

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

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

"^(5a) § 2(4)(f) of Act No 431/2002 Coll.

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

^{5c)} 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.

^{5d)} § 2(2) of Act No 346/2018 Coll.

2. After § 20a, § 20b is inserted, which, including the heading, reads as follows:

"§ 20b

Transitional provision to the arrangements effective from 1 June 2025

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

Art. V

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. 157/1989 Coll. and Act No. 346/2018

Z. z. is supplemented as follows:

1. After § 6a, the §§ 6b to 6e are inserted, including the headings:

"§ 6b

(1) An organisation with an international element whose ^{revenue⁴} in a calendar year exceeds EUR 35 000 is obliged to draw up 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 contain

- a) a summary of revenue by sources and a summary of expenditure; if they are used by an organisation with an international element outside the territory of the Member States of the European Union, the States that are party to the Agreement on the European Economic Area and the Swiss Confederation, they shall also indicate the country of their use,
- 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 function was established or ceased to exist, if this function was established 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 the statutes.

(4) The value of a monetary gift or monetary contribution 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 regulation⁵⁾ 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 the first subparagraph of paragraph 3(b).⁶⁾

(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 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 give rise to a correction, the organisation with an international component referred to in 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 identifies deficiencies or facts that warrant a correction of the statement, it shall invite the organisation with an international element to rectify the identified deficiencies 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 inform the Ministry of the Interior of the measures taken.

§ 6d

If a natural person who holds the office of statutory body or the office of a member of the statutory body of an organisation with an international element also holds the office of statutory body or the office of a member of the statutory body of another non-governmental non-profit organisation, the income of such an organisation with an international element shall, for the purposes of Section 6b(1), be deemed to be the income of all 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.

§ 6e

(1) If an organisation with an international element pursuant to Section 6b(1) fails to deposit the 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 led to 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 rate of the fine under the first sentence, including repeatedly; for the imposition of a third and further fine, the lower limit of the rate of the fine shall be EUR 5,000.

(2) If an organisation with an international component pursuant to § 6b(1) fails to remedy the situation pursuant to § 6c(4) within a specified period of time, the Ministry of the Interior shall impose a fine of up to EUR 1,000 on the organisation with an international component for breach of this obligation. If the imposition of the fine has not led to the correction within 30 days from the date of entry into force of the decision on the imposition of the fine, the Ministry of the Interior shall impose a further fine of up to ten times the upper limit of the rate of the fine pursuant to the first sentence, even repeatedly; for the imposition of the third and further fine, the lower limit of the rate of the fine shall be EUR 5,000.

(3) When 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 infringement and the repeated non-performance or violation of obligations.

(4) The 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.

(5) The fine shall be payable within 30 days of 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, second sentence, the Ministry of the Interior 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.

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

The footnotes to references 4 to 6 read as follows:

"⁽⁴⁾ § 2(4)(f) of Act No 431/2002 Coll.

⁵⁾ 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.

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

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

"§ 7b**Transitional provision to the arrangements effective from 1 June 2025**

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

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., Act No. 401/2024 Coll. and Resolution No. 58/2025 Coll. of the Constitutional Court of the Slovak Republic are amended 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,^{2b}) to which obligated persons under paragraphs 1 and 2 have provided public funds,^{7a}) or to which obligated persons under paragraph 3 have provided funds in the management of public funds, in the management of the property of the state, the property of a municipality or the property of a higher territorial unit, if they are
a) a one-off public contribution of at least 3 300 has been made, or
b) public funds totalling at least EUR 10 000 have been granted in one financial year.'"

Paragraph 4 shall be renumbered as paragraph

5. The footnote to reference 2b shall read as

follows:

"^{2b}) § 2(2) of Act No. 346/2018 Coll. on the Register of Non-Governmental Non-Profit Organisations and on amendment and supplementation of certain laws.'"

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

"(3) The obliged person pursuant to section 2(4) shall only make available information on the management of funds provided by the obliged persons pursuant to section 2(1) and (2) from public funds and information on the management of funds provided by the obliged 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 obliged person pursuant to

15

§ 2(4) with a person who is not an obliged person; this shall not apply if the contract is a contract subject to mandatory publication 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 obliged 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), 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)' are replaced by 'pursuant to § 5a(14)'.

Art. VII

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 ., Act No. 61/2009 ., Act No. 492/2009 ., Act No. 504/2009 ., Act No. 486/2010 Coll., Act No. 547/2011 Coll., Act No. 440/2012 Coll., Act No. 352/2013 ., Act No. 463/2013 ., Act No. 333/2014 ., Act No. 130/2015 .,

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 ., Act No. 407/2022 ., Act No. 309/2023 ., Act No. 105/2024 . and Act No. 248/2024 Coll. are amended as follows:

1. in § 23, paragraph 2, the following point (p) is added

16

"(p) transparency statements pursuant to special regulations.^{29daaa)}". The footnote to

reference 29daaa reads:

"^{29daaa)} § 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. /2025 Coll. § 17b of act no. 83/1990 Coll. on the association of citizens as amended by act no. /2025 . § 25a of Act No. 147/1997 . as amended by Act No...../2025 . § 34a of Act No. 213/1997 . as amended. § 35a of Act No. 34/2002 . as amended by Act No...../2025 .".

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

Art. VIII

This Act shall enter into force on 1 June 2025.

President of the Slovak Republic

President of the National Council of the Slovak Republic

Prime Minister of the Slovak Republic

17