



# Overview of key economic measures in connection with the COVID – 19 pandemic in Slovakia

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## 1 OVERVIEW OF KEY ECONOMIC MEASURES IN CONNECTION WITH THE COVID – 19 PANDEMIC IN SLOVAKIA

### 1.1 Support to economy and business

Measure	Recipient	Conditions	Period/Deadline	Details
<b>Temporary interruption of limitation, prescription, and statutory / judicial periods</b>	Parties to legal relationships (including business relationships) or to proceedings	<p>Limitation and prescription periods shall be interrupted until 30 April 2020 and those that have expired after 12 March 2020 until the date of entry into force of this measure shall not expire earlier than 30 days after the entry into force of this measure.</p> <p>This also applies to the interruption of statutory / judicial periods. In criminal proceedings, this applies only to the period for filing a remedy for the accused, his legal counsel, the injured and the person involved.</p> <p>The court may determine, due to the threat of life, health, security, freedom or significant damage to a party</p>	Until 30 April 2020	This measure was adopted in the form of the Act on Certain Emergency Measures in connection with COVID-19 (Sections 1 and 2 of Act No. 62/2020 Coll.).

Measure	Recipient	Conditions	Period/Deadline	Details
		to or a participant in the proceedings which cannot be postponed, other (reasonable period).		
<b>Restricting the exercise of pledge and the realization of the debtor's assets</b>	Pledgees and pledgers, auctioneers, bailiffs, trustees	<p>Until 31 May 2020, pledges cannot be exercised or the debtor's assets cannot be realized by selected means and persons, e.g. in enforcement.</p> <p>Acts leading to the exercise of a pledge or the prohibited sale of the debtor's assets between the date of entry into force of this measure and 31 May 2020 are ineffective or invalid.</p>	<p>Until 30 April 2020</p> <p>The time period extended until 31 May 2020.</p>	<p>This measure was adopted in the form of the Act on Certain Emergency Measures in connection with COVID-19 (Sections 6 and 7 of Act No. 62/2020 Coll.).</p> <p>The extension of the period was adopted by an amendment to Act No. 62/2020 Coll. effective from 25 April 2020.</p>
<b>Extension of the deadline for filing a debtor's bankruptcy petition to 60 days</b>	Debtors	If the debtor's insolvency occurs between 12 March 2020 and 30 April 2020, the deadline for the debtor to file a bankruptcy petition is extended from 30 to 60 days.	Until 30 April 2020	This measure was adopted in the form of the Act on Certain Emergency Measures in connection with COVID-19 (Section 4 of Act No. 62/2020 Coll.).

Measure	Recipient	Conditions	Period/Deadline	Details
<b>Possibility of correspondence voting by collective bodies of legal persons</b>	Legal persons established under civil or commercial law	In times of an extraordinary situation or emergency state, the collective bodies of legal persons established under civil or commercial law will be able to use the voting by correspondence / allow their members to attend a meeting by electronic means, even if this does not follow from their internal regulations or statutes.	At the time of an extraordinary situation or emergency state	This measure was adopted in the form of the Act on Certain Emergency Measures in connection with COVID-19 (Section 5 of Act No. 62/2020 Coll.).
<b>Temporary cancellation of the minimum period for suspending a trade</b>	Self-employed persons (natural and legal persons with a trade licence)	Condition for the minimum period for suspending a trade for at least 6 months shall not apply.	For the duration of an extraordinary situation, a state of emergency, or an exceptional state in connection with COVID-19.	In the bill, the minimum period for suspending a trade should have been reduced to 1 month, but the Act was passed in the wording not limiting this minimum period at all (Article IV of Act No. 73/2020 Coll. amending and supplementing certain acts within the competence of the Ministry of the Interior, as amended, supplementing interim provisions of Section

Measure	Recipient	Conditions	Period/Deadline	Details
				80af in Act No. 455/1991 Coll. on Trade Licensing, as amended.
<b>Temporary protection of entrepreneurs</b>	An entrepreneur with its registered office or place of business in the territory of the Slovak Republic, whose business licence was established prior to 12 March 2020 and who was not in bankruptcy as at 12 March 2020.	<p>Filing an application for protection to the competent court.</p> <p>The condition for providing protection is:</p> <ul style="list-style-type: none"> <li>• the entrepreneur is not insolvent;</li> <li>• as at 12 March 2020, no enforcement proceedings to satisfy a claim from his business activities were pending in relation to the entrepreneur;</li> <li>• as at 12 March 2020, no enforcement of pledge in relation to his enterprise, thing, right or other property value was commenced;</li> <li>• the conditions for bankruptcy or restructuring are not met</li> </ul>	<p>The Act to be effective from 12 May 2020.</p> <p>Temporary protection expires on 01 October 2020 at the latest.</p>	<p>It is a government bill amending Act No. 62/2020 Coll. on Certain Emergency Measures in relation to the Spread of Dangerous Contagious Human Disease COVID-19 and in the Judiciary.</p> <p>The effects of protection are:</p> <ul style="list-style-type: none"> <li>• proceedings on the creditor's petition for bankruptcy are suspended;</li> <li>• the entrepreneur is not obliged to file for declaration of bankruptcy of his assets;</li> <li>• enforcement proceedings are suspended;</li> <li>• the exercise of pledge cannot be commenced;</li> </ul>

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>as at the application filing date;</p> <ul style="list-style-type: none"> <li>• in 2020, the entrepreneur has not distributed profit or other own resources, or has not removed the consequences of such acts;</li> <li>• in 2020, the entrepreneur has not taken any other measure to jeopardize financial stability or removed its consequences (except for measures to mitigate the effects of the COVID-19 pandemic)</li> <li>• keeps proper accounting books and does not violate the obligation pursuant to Section 40(2) of the Commercial Code.</li> </ul>		<ul style="list-style-type: none"> <li>• it is not possible to set off a claim that arose from the entrepreneur being under temporary protection earlier if it is a claim that belongs to or belonged to a related person;</li> <li>• is not possible to terminate the contract or to withdraw from it due to a delay in the performance to which the claim has arisen prior to the provision of protection.</li> </ul>

## 1.2 Labour market and employers

Measure	Recipient	Conditions	Period/Deadline	Details
<b>Employee's entitlement to a sickness benefit from the first day of temporary incapacity for work due to COVID-19</b>	Employers whose employees have been recognized as temporarily incapable for work due to imposing a quarantine measure or isolation due to COVID-19.	If, during an extraordinary situation, an emergency state or an exceptional state in connection with COVID- 19, an employee is recognized as temporarily incapable of work due to imposing a quarantine measure or isolation, he/she becomes entitled to a sickness benefit from the Social Insurance Agency from the first day of his/her temporary incapacity for work.	For the duration of an extraordinary situation, an emergency state or an exceptional state in connection with COVID-19	<p>The employers concerned will not have to provide wage compensation to these employees during the first 10 days of temporary incapacity for work after which they typically become entitled to sickness benefits from the Social Insurance Agency.</p> <p>The imposition of 'isolation' has been added to the conditions of entitlement to sickness benefits.</p> <p>Claims during temporary incapacity for work due to an accident or a disease other than COVID-19 remain unchanged.</p> <p>This measure was adopted in the form of a transitional amendment to the Social Insurance Act (Section 293er (1) of Act No. 461/2003 Coll.).</p>



Measure	Recipient	Conditions	Period/Deadline	Details
<b>Increase in sickness benefits in connection with COVID-19 to 55% of the daily assessment base from day one</b>	The insured person with the Social Insurance Agency (typically an employee, a self-employed person) who has been recognized as temporarily incapable of work in connection with COVID-19	If, during an extraordinary situation, an emergency state or an exceptional state in connection with COVID-19, an employee is recognized as temporarily incapable of work due to imposing a quarantine measure or isolation, he/she becomes entitled to a sickness benefit in the amount of 55% of the daily (or probable daily) assessment base from the Social Insurance Agency from the first day of his/her temporary incapacity for work.	For the duration of an extraordinary situation, an emergency state or an exceptional state in connection with COVID-19	<p>In general, employees are entitled to sickness benefits of 25% of the daily assessment base during the first 3 days of their drawing and 55% only after 3 days. Thus, a 55% sickness benefit will be recognised from the first day of its drawing for the above COVID-19 reasons</p> <p>Claims during temporary incapacity for work due to an accident or a disease other than COVID-19 remain unchanged.</p> <p>This measure was adopted in the form of a transitional amendment to the Social Insurance Act (Section 293er (2) of Act No. 461/2003 Coll.).</p>
<b>Improvement of the conditions for granting a nursing benefit</b>	The insured person with the Social Insurance Agency (typically a parent) in the event of taking care of a	The insured person is entitled to a nursing benefit during the period of all-day taking care of a child under	For the duration of an extraordinary situation, an emergency state or an exceptional state in	In general, insured persons are only entitled to 10 days of nursing benefits, and by this measure the duration of

Measure	Recipient	Conditions	Period/Deadline	Details
	<p>relative during quarantine or isolation due to COVID-19</p>	<p>the age of 11 years (or under the age of 18 years in case of a long-term adverse health condition), if he/she has been ordered a quarantine measure or isolation, or if school or pre-school facilities where his/her child attends have been closed, or he/she takes all-day care of a child under the age of 16 with a medical certificate.</p> <p>The possibility of receiving a nursing benefit is extended to family members and similar cases. Nursing benefits are paid only once and only to one insured person for the same period of all-day treatment or care of 1 or more natural persons.</p> <p>Entitlement to a nursing benefit is evidenced by submitting an affidavit on the number of days of all-day.</p>	<p>connection with COVID-19 Insured persons who have fulfilled these more favourable conditions already during the COVID-19 crisis situation but before the effective date of this legislative change are also entitled to a nursing benefit</p>	<p>the granting of the nursing benefit has been extended for the entire period of treatment of the child or the care of a relative due to COVID-19.</p> <p>The insurance of employees and other insured persons during the nursing period is not interrupted and their obligation to pay insurance premiums ceases to exist.</p> <p>This measure is intended to contribute to insured persons in the amount of EUR 300-400 mil.</p> <p>This measure was adopted in the form of a transitional amendment to the Social Insurance Act (Section 293er (3) to (10) and Section 293es of Act No. 461/2003 Coll.).</p>

Measure	Recipient	Conditions	Period/Deadline	Details
<b>Postponement of certain obligations from the Employment Services Act</b>	Certain natural and legal persons in the field of the labour market (mainly persons providing employment agency services, temporary or supported employment agencies)	The law will not penalize the failure to fulfil certain statutory obligations, mainly notification obligations, if the obliged person fulfils them by 30 June 2020.	For the duration of an extraordinary situation, an emergency state or an exceptional state in connection with COVID-19	We recommend examining in detail the application for exemption from individual obligations  This measure was adopted in the form of a transitional amendment to the Employment Services Act (Section 72al (1) of Act No. 5/2004 Coll.).
<b>Simplification of the conditions for submitting an application for inclusion in the register of job seekers</b>	Citizens	Natural persons-citizens may submit electronic applications for inclusion in the register of job seekers without a qualified electronic signature.	For the duration of an extraordinary situation, an emergency state or an exceptional state in connection with COVID-19	This measure was adopted in the form of a transitional amendment to the Employment Services Act (Section 72al (2) of Act No. 5/2004 Coll.).
<b>Supporting the elimination of the effects of the COVID-19 crisis on employment and the labour market by extending measures to projects to support the maintenance of jobs and employees in employment</b>	Employers and self - employed persons	The measures will support employers or self-employed persons who maintain jobs despite the COVID-19 crisis constraints (e.g. mandatory closure of operations) or protection of theirs. A substantial part of the costs incurred is expected to be	For the duration of an extraordinary situation, an emergency state or an exceptional state in connection with COVID-19 and in the immediate period after the end thereof	This measure was adopted in the form of an amendment to the Employment Services Act (Section 54 (1) (e) of Act No. 5/2004 Coll.).

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>reimbursed.</p> <p>The terms of individual projects should be known at a later stage and drawing from EU funds is assumed.</p>		
<p><b>Employee's wage compensation benefit of up to 80% for employers closed by a decision of the Public Health Authority of the Slovak Republic (Measure No. 1)</b></p>	<p>Employers, including self-employed persons who are employers (except public administration entities) who, at the time of the declared extraordinary situation, state of emergency, or exceptional state, will maintain jobs even in the event of an obligation to interrupt or limit their operational activities based on a decision of the Public Health Authority of the Slovak Republic.</p>	<p>Wage compensation benefit equals to 80% of the employee's average earnings, up to EUR 1,100 per employee.</p> <p>Only the employer who pays its employees wage compensation (employees do not work, they are on obstacles to work on the part of the employer) may apply for a wage compensation benefit.</p> <p>If, for March 2020, the employer paid wage compensation of less than 80% of the employee's average earnings, the benefit shall take into account the</p>	<p>From 13 March 2020 until the end of the calendar month in which a decision of the Public Health Authority of the Slovak Republic will be cancelled.</p> <p>The end of the time period for granting the benefit is determined to be no later than 31 December 2020, regardless of a decision of the Public Health Authority of the Slovak Republic.</p> <p>The employer may submit an application form and a statement for granting the benefit for the respective month from 6 April 2020. Exceptionally also by post.</p>	<p>This measure is implemented on the basis of the "First Aid" project to support the maintenance of jobs at the time of the declared extraordinary situation, state of emergency, or exceptional state and eliminate their consequences approved by the Government of the Slovak Republic by Resolution No. 178 of 31 March 2020.</p> <p>The benefit shall not be granted to support the maintenance of the job of an employee for whose employment another benefit for wage / total cost of work has been granted for the</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>actual wage compensation paid.</p> <p>If wage compensation of less than 80% and more than 60% of the average earnings (collective agreements, agreement with employee representatives) is paid, the State shall reimburse the wage compensation to the extent to which the employer pays the employee, however, up to a maximum of EUR 880. The benefit only for the employees in employment with the work commencement date of no later than 01 March 2020.</p> <p>Not for employees who receive social security benefits (sick leave or care of a sick family member) and not for employees who does not perform work under employment (so-called employees working under</p>	<p>The application shall be sent to the local competent labour office in whose territory district it will retain the jobs.</p> <p>Data are available at <a href="https://www.pomahameludom.sk/">https://www.pomahameludom.sk/</a></p> <p>The application for granting the benefit for the months of June and July 2020 may also be filed, on the basis of Government Resolution No. 360 dated 20 May 2020, published on 26 May 2020.</p>	<p>same period under other tools of active labour market measures (e.g. Measure No. 3 below).</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		work agreements, executive directors without employment agreement).		

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Flat-rate benefit to compensate loss of income from self-employed activities of self-employed persons (Measure No. 2)</b></p>	<p>Self-employed persons who had to close their operations on the basis of a decision of the Public Health Authority of the Slovak Republic or their sales have decreased by at least 20% (or 10% in March)</p>	<p>Only for self-employed persons who had sickness and pension insurance in the period until 31 March 2020 and such insurance is still valid after that date, or self-employed persons who are taking so-called “statutory contribution-free period”.</p> <p>A self-employed person who has a concurrent employment relationship or a self-employed person who has cancelled or suspended a trade will not be entitled to the benefit.</p> <p>A limited liability company with no employees will not be entitled to the benefit.</p> <p>The decrease in sales is calculated in one of 3 methods to be chosen by the applicant (self-employed person):</p>	<p>The benefit application for March 2020 must be submitted by 15 May 2020.</p> <p>The benefit application for April and May must be submitted by the end of the calendar month following the month for which the employer or self-employed person applies for the benefit. (31 May and 30 June 2020).</p> <p>The benefit is granted from 13 March 2020 until the end of the calendar month in which the decision of the Public Health Authority of the Slovak Republic will be cancelled.</p> <p>The end of the time period for granting the benefit is determined to be no later than 31 December 2020, regardless of a decision of the Public Health Authority of the Slovak Republic.</p>	<p>The condition is the submission of the application for a contribution to the locally competent labour office in whose territorial district the self-employed person operates or carries out its self-employed activity.</p> <p>The application shall be submitted electronically, together with the statement and declaration.</p> <p>Exceptionally also by post/in person. Documents are available at <a href="https://www.pomahameludom.sk/">https://www.pomahameludom.sk/</a>.</p> <p>The maximum benefit amount for the month of March 2020 is determined according to a decrease in sales:</p> <ul style="list-style-type: none"> <li>- less than 10%, no benefit</li> <li>- 10 – 19.99%, EUR 90,</li> <li>- 20 – 29.99%, EUR 150,</li> </ul>

Measure	Recipient	Conditions	Period/Deadline	Details
		<ul style="list-style-type: none"> <li>- sales for the reported month with sales for the same month of the previous year (March 2020 vs. March 2019);</li> <li>- average sales in 2019 (i.e. 1/12 of sales in 2019) with sales for the reported month. Only if the self-employed activity was carried out all year 2019;</li> <li>- sales for February 2020 with sales for the reported month. If the self-employed activity was carried out only during part of the year 2019 and the self-employed person started to carry out its activity no later than 01 February 2020.</li> </ul>	<p>Applications may be submitted from 08 April 2020.</p> <p>The application for granting the benefit for the months of June and July 2020 may also be filed, on the basis of Government Resolution No. 360 dated 20 May 2020, published on 26 May 2020.</p>	<ul style="list-style-type: none"> <li>- 30 – 39.99%, EUR 210,</li> <li>- 40 or more %, EUR 270.</li> </ul> <p>The maximum benefit amount for the months of April and May 2020 is determined according to a decrease in sales:</p> <ul style="list-style-type: none"> <li>- less than 20%, no benefit</li> <li>- from 20 – 39.99%, EUR 180,</li> <li>- od 40 – 59.99%, EUR 300,</li> <li>- od 60 – 79.99%, EUR 420,</li> <li>- 80% or more, EUR 540</li> </ul>



Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Compensation of employee's wage to employers, including self-employed persons, whose sales have decreased or who cannot allocate work due to an obstacle on the part of the employer (Measure No. 3)</b></p>	<p>Employers who cannot allocate work to employees due to an obstacle on the part of the employer (and were not closed directly due to a decision of the Public Health Authority of the Slovak Republic) or whose sales have decreased.</p> <p>It does not apply to state administration bodies and limited liability companies without employees.</p>	<p>The condition for granting the benefit is the employer's obligation, for two months following the month for which it applies for the benefit, not to terminate the employment, or not to take any legal act resulting in terminating the employment of the employee by notice or agreement for reasons set out in Section 63(1)(a) and (b) of the Labour Code.</p> <p>The benefit only for employed persons with work commencement date of no later than 1 March 2020.</p> <p>Not for employees who take a leave or receive social security benefits (sick leave or care of a sick family member) and not for employees who does not perform work under employment (so-called employees working under directors without</p>	<p>Applications may be submitted from 17 April 2020.</p> <p>Applications for March 2020 must be submitted by 15 May 2020.</p> <p>Applications for April and May must be submitted by the end of the calendar month following the month for which the employer or the self-employed person applies for a benefit (31 May and 30 June 2020). The benefit is granted from 13 March 2020 until the end of the calendar month in which the decision of the Public Health Authority of the Slovak Republic will be cancelled.</p> <p>The end of the time period for granting the benefit is determined to be no later than 31 December 2020, regardless of a decision of</p>	<p>This measure is implemented on the basis of the "First Aid" project to support the maintenance of employment at the time of a declared extraordinary situation, state of emergency or exceptional state and by removing their consequences approved by the Government of the Slovak Republic by Resolution No. 178 of 31 March 2020.</p> <p>The conditions were officially stipulated only on 17 April 2020. The condition for benefit granting also includes the employer's obligation to submit:</p> <ul style="list-style-type: none"> <li>- information on the number of employees as at 31 March 2020,</li> <li>- information that it was not an enterprise in difficulties as at 31 December 2019.</li> </ul> <p>The employer may increase</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>employment agreement). The benefit amount depends on the regime to be selected by the employer.</p> <p>The selected regime will apply to the entire period of benefit granting:</p> <ol style="list-style-type: none"> <li>1. <b>Kurzarbeit regime</b> – a benefit for wage compensation of the employee who is on obstacles to work on the part of the employer.</li> </ol> <p>The benefit amount will equal to wage compensation paid by the employer:</p> <ol style="list-style-type: none"> <li>a) at 80% wage compensation the State shall reimburse wage compensation in full (80% of average earnings)</li> </ol>	<p>the Public Health Authority of the Slovak Republic.</p> <p>The application for granting the benefit for the months of June and July 2020 may also be filed, on the basis of Government Resolution No. 360 dated 20 May 2020, published on 26 May 2020.</p>	<p>the number of its employees while the benefit is granted, but no benefit will be granted for those employees.</p> <p>The employer may not, while the benefit is granted, transfer an employee for whom it will apply for the benefit to another establishment if the employer has more than one establishment.</p> <p>The benefit shall not be granted to support the maintenance of the job of an employee for whose employment another benefit for wage / total cost of work has been granted for the same period under other tools of active labour market measures (e.g. Measure No. 1 above).</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>b) if wage compensation is less than 80% and more than 60% (collective agreements), the State shall reimburse wage compensation in the extent in which the employer pays to the employee.</p> <p>The maximum wage compensation amount in this regime will be EUR 880.</p> <p>The employer in the kurzarbeit regime will not have to prove a decrease in sales.</p> <p>2. <b>Decrease in sales regime</b> – the employer will prove a decrease in sales.</p> <p>The wage compensation amount will depend on a decrease in sales.</p>		

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>The maximum benefit amount for the month of March 2020 is determined according to a decrease in sales:</p> <ul style="list-style-type: none"> <li>- 10 – 19.99%, EUR 90,</li> <li>- 20 – 29.99%, EUR 150,</li> <li>- 30 – 39.99%, EUR 210,</li> <li>- 40 or more%, EUR 270.</li> </ul> <p>The maximum benefit amount for April and May 2020 is determined according to a decrease in sales:</p> <ul style="list-style-type: none"> <li>- less than 20%, no benefit</li> <li>- from 20 – 39.99%, EUR 180,</li> <li>- from 40 – 59.99%, EUR 300,</li> <li>- from 60 – 79.99%, EUR 420,</li> <li>- 80% or more, EUR 540</li> </ul> <p>A decrease in sales shall be calculated in one of 3 methods to be selected by the</p>		

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>applicant:</p> <ul style="list-style-type: none"> <li>- sales for the reported month with sales for the same month of the previous year (March 2020 vs. March 2019);</li> <li>- average sales in 2019 (i.e. 1/12 of sales in 2019) with sales for the reported month. Only if the self-employed activity was carried out all year 2019;</li> <li>- sales for February 2020 with sales for the reported month. If the self-employed activity was carried out only during part of the year 2019 and the self-employed person started to carry out its activity no later than 01 February 2020.</li> </ul>		

Measure	Recipient	Conditions	Period/Deadline	Details
		The condition under the sales regime is that the employee has not had an obstacle on the part of the employee or has not taken a vacation during more than 50% of the monthly working time fund.		
<b>Flat-rate benefit for compensation of loss of income for selected self-employed persons and especially some natural persons (Measure No. 4)</b>	<p>A self-employed person who as of 13 March 2020</p> <ul style="list-style-type: none"> <li>- has had no other income (from business activity, non-business activity and gainful activity)</li> <li>- and who has suspended the performance / operation of its activity</li> <li>- and has not suspended or revoked the licence to perform / operate such activity.</li> </ul> <p>A natural person who is the sole partner in a limited liability company whose profit after tax for 2019 did</p>	<p>The condition for benefit is that it is</p> <ul style="list-style-type: none"> <li>- a self-employed person who has not become obliged to have sickness and pension insurance and who is not taking a so-called “statutory contribution-free period”</li> </ul> <p>A natural person who is considered to be a self-employed person must meet the following special conditions:</p> <ul style="list-style-type: none"> <li>- it is the executive director of a limited liability company and at the same time it is not its</li> </ul>	<p>Applications may be filed from 23 April 2020.</p> <p>Applications for March 2020 must be submitted by 15 May 2020.</p> <p>Applications for April and May 2020 must be submitted by the end of the calendar month following the month for which the employer or the self-employed person applies for the provision of the benefit (31 May and 30 June 2020).</p> <p>The benefit is granted from 13 March 2020 until the end of the calendar month in</p>	<p>This measure is implemented on the basis of the “First Aid” project to support the maintenance of jobs at the time of the declared extraordinary situation, state of emergency, or exceptional state, and eliminate their consequences approved by the Government of the Slovak Republic by Resolution No. 178 of 31 March 2020.</p> <p>The conditions were officially set only on 23 April 2020.</p> <p>For the purpose of this Measure, income shall also</p>

Measure	Recipient	Conditions	Period/Deadline	Details
	<p>not exceed EUR 9,600 and whose cumulative turnover was at least EUR 2,400 (a single-person limited liability company) shall be considered to be a self-employed person.</p>	<p>employee, - it is not a partner in another limited liability company.</p> <p>The amount of benefit is EUR 105 for March 2020 and EUR 210 for April and May 2020.</p>	<p>which the decision of the Public Health Authority of the Slovak Republic will be cancelled.</p> <p>The end of the time period for granting the benefit is determined to be no later than 31 December 2020, regardless of a decision of the Public Health Authority of the Slovak Republic.</p> <p>The application for granting the benefit for the months of June and July 2020 may also be filed, on the basis of Government Resolution No. 360 dated 20 May 2020, published on 26 May 2020.</p>	<p>include: old-age pension, early old-age pension, disability pension, partial disability pension, and retirement pension:</p> <p>By an affidavit, a natural person declares that it has no other income and that it is an eligible applicant for this benefit.</p> <p>If a single-person limited liability company started to pursue its activity during 2019, for the purpose of determining the profit, it applies that:</p> <p>- profit after tax for the number of calendar months of pursuing activity did not exceed 9,600 EUR / 12 times the number of months of existence and at the same time its cumulative turnover was at least 2,400 EUR / 12 times the number</p>

Measure	Recipient	Conditions	Period/Deadline	Details
				of calendar months of pursuing activity until the end of 2019.
<p><b>SOS subsidy for natural persons who have no income at the time of the declaration of a crisis situation.</b></p>	<p>A natural person who, due to the crisis situation</p> <ul style="list-style-type: none"> <li>- does not pursue an activity which establishes entitlement to an income from an employment, doing business or any other gainful activity,</li> <li>- carried out this activity before the date of the declaration of the crisis situation (12 March 2020)</li> </ul> <p>and does not have income that is subject to personal income tax</p>	<p>Fulfillment of conditions (non-performance of activity, activity even before the crisis situation, no income) had to occur or continue</p> <ul style="list-style-type: none"> <li>- in the month of March at least from 12 March 2020, or at least for 10 calendar days;</li> <li>- in the month of April from 01 April 2020, or at least for 15 calendar days</li> </ul> <p>The subsidy shall not apply to:</p> <ul style="list-style-type: none"> <li>- recipients of old-age pension, early old-age pension, disability pension, sickness benefit, unemployment benefit, retirement pension, disability retirement</li> </ul>	<p>The application for the months of March and April 2020 must be submitted by 15 May 2020.</p> <p>It has been possible to apply for the subsidy from 1 May 2020.</p>	<p>Subsidy for the support of humanitarian aid for a natural person under Section 3 of the Slovak Government Order No. 103/2020 Coll. on certain measures in the field of subsidies within the competence of the Ministry of Labor, Social Affairs and Family of the Slovak Republic in the event of an extraordinary situation, a state of emergency or an exceptional state declared in connection with COVID-19.</p> <p>If the applicant does not notify the Ministry by 20 May 2020, of the change of facts, i.e that he has resumed performing the activity with entitlement to income, the Ministry shall understand that the entitlement to the</p>



Measure	Recipient	Conditions	Period/Deadline	Details
		<p>pension, sickness social security benefit or similar benefit from abroad,</p> <ul style="list-style-type: none"> <li>- recipients of assistance in material need, recipients of parental or care allowance, or</li> <li>- applicants for a financial benefit under the “FIRST AID” project (measures).</li> </ul> <p>The amount of the subsidy is set at a flat rate of EUR 105 for the month of March and EUR 210 for each month until the end of the crisis situation or the change in the applicant’s social and economic situation.</p>		<p>subsidy continues also for the month of May and shall pay the subsidy by the 15th day of the following month.</p>

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Postponement of the maturity of contributions (insurance premiums, insurance premium advances, compulsory contributions, and contributions) for March 2020 to 31 July 2020</b></p>	<p>An employer, a self-employed person, who has concluded compulsory health and old pension insurance, whose net turnover or income has decreased by 40% or more. Exemption to compulsory old - age pension insurance contribution.</p>	<p><b>Social insurance:</b> By a government order, the government shall determine the method of determining the decrease in net turnover and income from business and other self-employment activity.</p> <p><b>Health insurance:</b> A 40% year-on-year decrease in net turnover and income from business and other self-employment activity. The details shall be determined by the government order as in the case of social insurance.</p> <p><b>Old-age pension insurance:</b> Automatic shift of maturity without the need for a decrease.</p> <p><b>Supplementary pension savings:</b> To shift the maturity to 31 July 2020, it is required to meet the</p>	<p>Insurance premiums, insurance premium advances, compulsory contributions, and contributions for March 2020 are due by 31 July 2020.</p> <p>The recipient of a benefit who does not pay the insurance premium (Social Insurance Agency) by 31 July 2020 is obliged to return the benefit or part thereof from the date on which it was not entitled to it or was not entitled to it in the amount provided if it exceeds EUR 5.</p> <p>Social insurance premiums for March 2020 + May 2020 are payable by 31 December 2020 (for April, see the measure below).</p>	<p>The measure adopted in the form of Act No. 68/2020 effective from 06 April 2020. Government Order No. 76/2020 stipulating the method of determining the decrease has been effective from 09 April 2020.</p> <p>That Government Order may specify a further period in which the maturity of insurance premiums and advances will be shifted. At the same time, it may determine maturity dates during that period.</p> <p>The obligation to pay social insurance premiums for March + May 2020 continues even in the case of dissolution of the insurance premium payer (if, at the time of insurance premium payment, the insurance premium payer is no longer an employer or a self-</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		conditions as those for social insurance. The maturity of contributions agreed in an employment agreement or a collective agreement shall not apply.		employed person having compulsory sickness insurance and compulsory pension insurance).
<b>Forgiveness of the obligation to pay part of the levies (social insurance premiums, mandatory old-pension savings contributions, and complementary retirement savings contributions) in April 2020 for selected entities</b>	An employer, a self-employed person, who has concluded compulsory health and old pension insurance, whose operations were closed in April 2020 for at least 15 days based on a decision of the competent authority.	<p>Closure of operations in April 2020 for at least 15 days.</p> <p>Closure of operations based on a decision of the Public Health Authority.</p> <p>Obligation to prove to the Social Insurance Agency the fulfilment of the condition for the closure of operations based on the Declaration.</p>	The Declaration of closure of operations shall be submitted to the Social Insurance Agency no later than 8 May 2020.	The measure is effective based on Act No. 95/2020 Coll. effective from 25 April 2020. The Act does not allow forgiveness of the obligation to pay an advance on health insurance premium.

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Ordering home office to an employee / an employee's right to home office</b></p>	<p>An employee whose type of work allows home office.</p>	<p>For the duration of an extraordinary situation, a state of emergency, or an exceptional state, including two months after cancellation thereof.</p> <p>Effective measures issued by the Public Health Authority to prevent the occurrence and spread of communicable diseases, or measures issued in the threat to public health.</p> <p>An employee's right may be exercised only if there are no serious operational reasons on the part of the employer which do not allow the performance of work from home.</p>	<p>From the effective date of an amendment to the Labour Code, but no later than 2 months from the cancellation of an extraordinary situation, a state of emergency, or an exceptional state.</p>	<p>Introduced by the amendment to the Labour Code approved by the National Council of the Slovak Republic on 02 April 2020. It will come into effect by its publishing in the Collection of Laws of the Slovak Republic, which we expect on 06 April 2020.</p>

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Reducing deadlines when determining work schedules and when ordering a holiday to employees</b></p>	<p>Employers, without limitation</p>	<p>The employer can notify of the working time schedule 2 days in advance, instead of the previous 7 days. With the consent of the employee, a shorter deadline for such notification.</p> <p>Notification of ordering an employee to take a holiday at least 7 days in advance, instead of the original 14 days. For the so-called residual holiday (not used last year), the notification at least 2 days in advance. With the consent of the employee, also a shorter deadline for such notification.</p>	<p>For the duration of an extraordinary situation, a state of emergency, or an exceptional state, including two months after cancellation thereof.</p>	<p>Introduced by an amendment to the Labour Code No. 66/2020 approved by the National Council of the Slovak Republic on 02 April 2020. The amendment came into effect by its publishing in the Collection of Laws of the Slovak Republic on 04 April 2020.</p>

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Prohibition of serving termination notice to employees in quarantine, isolation and obstacles to the treatment of a sick family member or full day care of a natural person pursuant to a special regulation.</b></p>	<p>Employees</p>	<p>Only if an employee</p> <ul style="list-style-type: none"> <li>- is in quarantine or isolation,</li> <li>- in the case of obstacles to work on the part of the employee</li> <li>- in the case of personal and full day care of a sick family member or full day care of a natural person</li> </ul>	<p>The prohibition applies only to the employees concerned for the duration of an extraordinary situation, a state of emergency, or an exceptional state, including two months after cancellation thereof.</p> <p>Start from publishing the amendment to the Labour Code approved by the National Council of the Slovak Republic on 02 April 2020 in the Collection of Laws of the Slovak Republic, which we expect on 06 April 2020.</p>	<p>Prohibition of serving termination notice applies to an employee in quarantine, isolation or who does not perform work due to important personal obstacles on his/her part - personal and full day treatment of a sick family member or full day care of a natural person, as in the case of an employee incapable for work.</p> <p>When such an employee returns to work, the employer is obliged to assign him/her with the original work and workplace.</p> <p>If the assignment with the original work and the workplace is not possible, the employer is obliged to assign the employee with other work corresponding to the employment agreement.</p>

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>New obstacles on the part of the employer and reduction of wage compensation to 80% of average earnings</b></p>	<p>An employee whose employer has ceased or limited its activity</p>	<p>An obstacle on the part of the employer will occur if:</p> <ul style="list-style-type: none"> <li>- cessation or limitation of the employer’s activity was based on a decision of the competent authority (e.g. government order, Public Health Authority measure). That is, directly, or if</li> <li>- cessation or limitation of its activities resulted from a declaration of an extraordinary situation, a state of emergency, or an exceptional state.</li> </ul> <p>The employer’s obligation to compensate an employee for 80% of average earnings instead of the current 100% in the case of these obstacles.</p> <p>The wage compensation may not be lower than the minimum wage.</p> <p>Possibility to provide wage</p>	<p>For the duration of an extraordinary situation, a state of emergency, or an exceptional state, including two months after cancellation thereof.</p>	<p>It shall not apply to employees of economic mobilization entities in which a job obligation has been imposed (e.g. health care providers).</p> <p>In our view, this measure shall not apply to employers whose activity has not been limited at all as a result of the COVID-19 pandemic, or has been limited but not due to the pandemic. We understand that the approved wording aims at the fact that the mere declaration of an extraordinary situation or a state of emergency itself will cause the employer to limit or cease its activity (e.g. a ban on importing goods to the employer who processes). The decrease in sales will only be the result of a limitation or cessation of activity, not its cause.</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>compensation of at least 60% of average earnings, subject to prior agreement of the employer with employee representatives.</p>		<p>This measure does not mean the possibility of reducing the wages of employees across the board, but it is a reduction in wage compensation for employees who are at obstacles to work on the part of the employer, i.e. for those employees who are at home and do not work.</p> <p>Introduced by an amendment to Labour Code No. 66/2020 approved by the National Council of the SR on 02 April 2020. The amendment came into effect by its publishing in the Collection of Laws of the SR on 04 April 2020..</p>



## 1.3 Support to the banking sector

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Anti-corona scheme of bank guarantees and interest subsidies – “Soft loan facility for SMEs due to COVID-19”</b></p>	<p>Self-employed persons and small and medium-sized enterprises (SMEs).</p>	<p>SMEs will be able to apply for soft bank loans provided by commercial banks with the state guarantee through Slovak Investment Holding (SIH).</p> <p>The maximum loan amount will be <b>EUR 1,180,000</b>, with SIH’s guarantee up to <b>80% of the loan</b>, maturity from <b>36 to 48 months</b> (including deferral of repayments, with the possibility of deferral by 12 months immediately), and the interest rate will be reduced by a 50% less bank margin and by <b>payment of thus reduced interest rate of up to 4% through SIH</b> instead of the borrower (SMEs), without the loan fee.</p> <p>The assistance per enterprise may not exceed EUR 200,000. Eligible applicants are (i) SMEs established and</p>	<p>Banks may join the scheme by 04 April 2020 and the scheme is expected to start in May – June 2020.</p>	<p>The amount of resources used to cover guarantees should be EUR 500 million per month.</p> <p>Final interest rates are expected at 0-2%.</p> <p>SMEs will be entitled to interest-rate subsidies if (i) they maintain the average employment of full-time employees for the first 12 months, and (ii) repay the social / health contribution liabilities from the loan if such liabilities were overdue for more than one month at the time the loan was granted.</p> <p>This first financial assistance is provided for in Section 25 of Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>doing business in the Slovak Republic (including the BA region), (ii) which do not qualify as a “an enterprise in difficulties” (if active for more than 3 years), (iii) do not fall into the highest credit risk rating category (as assessed by the bank), (iv) do not operate in the fisheries and aquaculture / primary production of agricultural products, (v) have no arrears overdue for more than 180 days to the Social Insurance Agency or health insurance companies, and (vi) are not in bankruptcy or restructuring. Additional conditions may apply.</p> <p>SMEs will be able to use soft loans to (i) <b>acquire tangible and intangible assets related to the maintenance or increase of jobs</b> (including the transfer of</p>		<p>COVID-19.</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>ownership rights and working capital), (ii) as <b>working capital related to the maintenance or increase the number of jobs</b> and related to strengthening, establishing or expanding <b>business</b> (e.g. purchases of energy, goods, supplies), (iii) <b>as working capital related to maintaining or increasing the number of jobs</b>, also to promote special access to disadvantaged social groups, and (iv) as <b>working capital</b> for SMEs with limited access to capital due to the COVID-19 crisis.</p>		

Measure	Recipient	Conditions	Period/Deadline	Details
<b>Deferral of loan instalment repayments</b>	Both natural persons (consumers) and entrepreneurs, and legal persons - small employers	<p>Free of charge deferral of loan instalment repayments (principal and interest) is automatically permitted by a bank based on an electronically submitted application for a maximum of 9 months from the due date of the next outstanding instalment. The maturity of the last outstanding instalment which became due during the period of not more than 30 days prior to the submission of the deferral application shall also be deferred (in which case the deferral period shall be counted from the maturity date of that earlier instalment).</p> <p>The deferral of instalments provided by a creditor (financial institution) other than a bank/a branch of a foreign bank is allowed for a</p>	For the duration of an extraordinary situation, a state of emergency, or an exceptional state.	The measure was adopted in the form of an amendment to Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Sections 30a to 30m).

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>maximum of <b>3 months</b> (mainly leasing companies, hire-purchase companies) with the possibility of extension for another 3 months.</p> <p>The application may be refused if, at the time of its submitting, the debtor (i) was in delay in repayment of such a loan to the creditor for more than 30 days prior to submitting the deferral application, (ii) was in delay in repayment of at least EUR 100 of another loan to the creditor for more than 30 days, or (iii) was in the state of failure.</p> <p>The creditor is obliged to process the application within 30 days. The debt shall still bear interest for the deferral period.</p> <p>The permitted deferral of</p>		

Measure	Recipient	Conditions	Period/Deadline	Details
		instalment repayments <b>shall not constitute a negative record for the debtor</b> , i.e. it will not be included in its failure and shall not compromise its credit quality.		
<b>Suspension of proceedings and extension of deadlines by the National Bank of Slovakia</b>	Entities supervised by the NBS and other entities concerned	<p>NBS has the possibility to suspend proceedings or extend deadlines due to the COVID-19 crisis situation.</p> <p>Supervised entities and other entities concerned may submit applications, statements, remedies to the NBS electronically with a qualified electronic signature through the central public administration portal <a href="http://www.slovakia.sk">www.slovakia.sk</a> (even if originals or officially certified copies of documents are required).</p> <p>Within 30 days of the end of the COVID-19 state of</p>	From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, with the possibility of extending the provisions by a Slovak Government Order in the future.	The measure was adopted in the form of Act No. 67/2020 Coll.on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 26 et seq.).

Measure	Recipient	Conditions	Period/Deadline	Details
		emergency, the entities concerned are obliged to submit annexes to the application, statement or remedy in a manner otherwise normally required (i.e. originals or officially certified copies of documents), and the NBS may impose a fine of up to EUR 500,000 for a breach of this obligation or forged documents.		
<b>Increasing contactless payment limit</b>	Persons paying by contactless payment cards	The limit for a single payment shall be increased from EUR 20 to EUR 50, and for recurring or cumulative payments to EUR 150.	For the duration of an extraordinary situation, a state of emergency, or an exceptional state.	The measure was adopted in the form of an amendment to Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 30n).

## 1.4 Tax measures

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Postponement of deadlines for filing income tax returns, deadlines for notifications of withholding and levying a health care provider's income tax, notifications on employees' taxes and yearly reconciliations of employees' taxes, and for paying these taxes</b></p>	Tax entities	<p>There is a special deadline for filing a corporate income tax return and a personal income tax return and for paying the tax by the end of the month following the end of the COVID-19 extraordinary situation.</p> <p>There is still the possibility to extend such a special deadline by 3 or 6 calendar months as was the case with the regular deadline.</p> <p>Similarly, these extensions until the end of the month following the end of the COVID-19 extraordinary situation also apply to filing the notification of withholding and levying a health care provider's income tax, notifications on employees' taxes and yearly reconciliations of employees'</p>	<p>From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exceptional state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the provisions by a Slovak Government Order in the future.</p>	<p>All other obligations stipulated for filing the tax return and the payment of the tax, the method of filing the tax return, the persons obliged to file the tax return, etc. remain valid.</p> <p>The measure was adopted in the form of the Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 21 et seq.).</p>



Measure	Recipient	Conditions	Period/Deadline	Details
		<p>taxes, and to the payment of corresponding amounts.</p> <p>The fulfilment of obligations - deadlines under the Accounting Act, as well as the obligation to deposit accounting documents in the register of financial statements by the end of the third month after the end of the COVID-19 extraordinary situation or within the deadline for filing the tax return, are also postponed.</p>		
<b>Liberalization of tax loss deduction limits</b>	Taxpayers with unused tax losses for 2015 - 2018	Unused tax losses recognised for taxation periods ended in 2015-2018 may be deducted by taxpayers up to a maximum of EUR 1,000,000 from the income tax base, if the last day of the period for filing the income tax return expires in the period from 01 January 2020 to 31 December 2020.	Taxation periods for which the period for filing the tax return expires between 01 January 2020 and 31 December 2020 (and for the fiscal year ending on 31 October 2019 at the earliest).	The measure was adopted in the form of an amendment to Act no. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 24b).

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>The tax loss shall be deducted gradually from the earliest recognised loss to the last recognised loss.</p> <p>For taxpayers with a fiscal year, such a tax loss deduction may be applied in the tax return for the taxation period ending on 31 October 2019 at the earliest.</p>		
<p><b>Accelerated refund of tax overpayments</b></p>	<p>Taxpayers eligible for refund of tax overpayments</p>	<p>Tax overpayments will be refunded within 40 days of the end of the calendar month in which the income tax return was filed, or within 40 days from 31 March 2020, if the 2019 tax return was filed by 12 March 2020.</p> <p>A new administrative offense is introduced in reducing the accelerated tax overpayment as a result of a tax audit, an additional or corrective tax return, when the taxpayer is</p>	<p>From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the provisions by a Slovak Government Order in the future.</p>	<p>The measure was adopted in the form of an amendment to Act no. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 10a and Section 12 (4) to (5)).</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		imposed a financial penalty of 100% of the difference between the higher overpayment originally refunded and the overpayment that should have been actually refunded		
<b>Cancellation of penalties for late filing an additional income tax return</b>	Taxpayers	The taxpayer shall be released from liability for the breach of the obligation to file an additional income tax return if the deadline has expired during the COVID-19 extraordinary situation and if the tax entity fulfils this obligation by the end of the month following the end of the extraordinary situation	From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the provisions by a Slovak Government Order in the future.	The measure was adopted in the form of the Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 12).
<b>Possibility of non-payment of income tax advances or of payment of lower advances</b>	Taxpayers with an obligation to pay income tax advances	Taxpayers with an obligation to pay income tax advances due during the COVID-19 pandemic will not be required to pay those advances for a given period if the taxpayer's sales have	From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the	This option of not paying income tax advances can also be used by a taxpayer who has been ordered to pay income tax advances upon a tax administrator's decision on payment of tax advances

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>decreased by 40% for the previous period (a separate regulation applies to the calculation of a sales decrease, while the base to determine a decrease in sales in a respective calendar month or quarter is the same period of the year 2019).</p> <p>The non-payment is claimed by submitting a taxpayer's declaration that the taxpayer meets the conditions at least 15 days before the due date of the advances, and applies for first time to the advances due in May 2020.</p> <p>If the taxpayer does not submit this declaration by the end of the period for filing the income tax return (in the extended period by the end of the month following the end of the pandemic), he shall pay income tax advances according to the tax</p>	<p>possibility of extending the provisions by a Slovak Government Order in the future.</p>	<p>in a different way.</p> <p>The measure was adopted in the form of an amendment to Act no. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 24a).</p> <p>The measure for the payment of lower advances, if there was no postponement of advances, was adopted in the form of Slovak Government Regulation No. 104/2020 Coll. and published in the Collection of Laws of the Slovak Republic (effective) from 30 April 2020.</p> <p>Pursuant to this Slovak Government Regulation, if the taxpayer pays lower advances during the pandemic than follows from the currently filed tax return, the difference in tax shall be</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>return filed between 01 Jan 2020 and the end of the pandemic, (this shall not apply to taxpayers with advance payments in another manner under the decision of the tax administrator):</p> <ul style="list-style-type: none"> <li>(i) the last day for filing this tax return expires during the pandemic, and</li> <li>(ii) the amount of these advances is lower than the amount calculated according to the last known tax liability (according to the previous tax return).</li> </ul> <p>If paid income tax advances due from the beginning of the tax period by the end of the calendar month in which the taxpayer filed the income tax return, or by the end of the calendar month in which the deadline for</p>		<p>paid by the end of the month following the end of the pandemic.</p> <p>If the taxpayer has already paid the income tax advances in April 2020, and they were higher than indicated by the lex corona measures, he may apply for a refund of the difference or reduce the advance payment accordingly in the following month.</p> <p>At the end of the pandemic period, these measures shall expire and taxpayers shall pay advances on the basis of the last tax return filed (for 2019).</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>filing the income tax return expires, if the taxpayer files the income tax return by the end of such deadline, are higher than those resulting from the calculation under the income tax return submitted in the period from 01 January 2020 until the end of the pandemic period, they shall be used for future income tax advances or shall be refunded at the taxpayer's request.</p> <p>If the taxpayer has filed the income tax return by 31 March 2020, the tax administrator shall refund the difference in paid income tax advances within (i) 30 days of the application filing date if the taxpayer filed this application after 30 April 2020, (ii) 31 May 2020 if.</p>		

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>the taxpayer has filed the application by the end of April 2020.</p> <p>The application for a refund of higher advances as set out above may also be filed several times.</p>		

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Exemption from customs duties and VAT for medical supplies imported from third countries for free allocation to COVID-19 victims</b></p>	<p>Charitable or philanthropic organisations.</p>	<p>The Ministry of the Interior of the Slovak Republic is the authority competent to approve charitable and philanthropic organizations that will be authorised to import goods with exemption from customs duties and value added tax. The granting of the exemption is subject to a decision by the European Commission, acting at the request of a Member State in accordance with the emergency procedure, and thus the customs office shall suspend the payment of import duties and value added tax on such goods until notification of the European Commission decision, provided that the importing organization undertakes to pay customs duties in case the European Commission does not comply with the Slovak</p>	<p>From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the provisions by a Slovak Government Order in the future.</p>	<p>This procedure shall not be subject to the Administrative Procedure Rules.</p> <p>The measure was adopted in the form of the Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 14).</p>



Measure	Recipient	Conditions	Period/Deadline	Details
		Republic's request.		
<b>Postponement of deadlines for filing motor vehicle tax returns and for tax payment, cancellation of advances</b>	Taxpayers required to file tax returns for a period other than an annual tax period and with an obligation to pay advances	<p>This measure concerns mainly tax entities that are wound up without liquidation, with liquidation, over the assets of which bankruptcy has been declared, which have terminated / interrupted their business, or file a tax return on behalf of a deceased tax entity.</p> <p>The deadline for filing the tax return and paying the tax in these cases shall be considered to be met if these obligations are fulfilled by the end of the month following the end of the COVID-19 extraordinary situation.</p> <p>Taxpayers will not be required to pay motor vehicle tax advances during the COVID-19 pandemic</p>	From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the provisions by a Slovak Government Order in the future.	The measure was adopted in the form of the Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Sections 18 and 18a).

Measure	Recipient	Conditions	Period/Deadline	Details
		starting in April 2020. The tax will subsequently be settled through the tax return.		
<b>Postponement of deadlines for filing tax returns for real estate tax, dog tax, vending machines tax, and non-winning gaming machines tax</b>	Taxpayers obliged to file tax returns for certain local taxes	The deadline for filing a real estate tax return, a dog tax return, a vending machine tax return and a non-gaming machine tax return is deemed to be met if the respective tax return is filed by the end of the calendar month following the end of the pandemic period, if the given deadline has not expired prior to the start of the pandemic or has started to run during the pandemic.	From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the provisions by a Slovak Government Order in the future.	The measure was adopted in the form of an amendment to Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 24o).
<b>Forgiveness of missed deadlines</b>	Tax entities	Missing the deadline expired during the COVID-19 extraordinary situation will be forgiven if the missed act is performed by the end of the month following the end of the COVID-19 extraordinary situation	From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the	The measure was adopted in the form of the Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 4).

Measure	Recipient	Conditions	Period/Deadline	Details
		(except for filing a tax return, a control statement, a summary statement, or for payment of tax and tax advances).	provisions by a Slovak Government Order in the future.	
<b>Modification of delivery of service</b>	Taxpayers	<p>Submissions made by electronic means, but not according to the prescribed method of communication with the tax administrator, need not be delivered also in paper form and are considered to be duly delivered. This does not apply to taxpayers who are obliged to communicate electronically and to submissions that have the prescribed structured form.</p> <p>If, during the COVID-19 pandemic, the document is served by the postal undertaking to one's own hands, the terms of delivery of postal items specified by the postal undertaking shall</p>	From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the provisions by a Slovak Government Order in the future.	The measure was adopted in the form of the Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Sections 3 and 5).

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>be followed. If the person concerned does not collect the document by the end of the time period during which it was deposited by the postal undertaking, the last day of that period shall be deemed to be the date of service even if the natural or legal person has not been informed of the deposit.</p>		
<p><b>Suspension of tax inspections and proceedings</b></p>	<p>Tax entities</p>	<p>Tax inspections and proceedings are suspended during the COVID-19 extraordinary situation at the request of the tax entity - the request can also be made via phone with drawing up an official record.</p> <p>Periods the suspension of which was to end during the COVID-19 extraordinary situation shall not start to run again until the extraordinary situation has ended. proceedings initiated during</p>	<p>From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the provisions by a Slovak Government Order in the future.</p>	<p>The suspension will also be applied retrospectively from 12 March 2020, when the crisis situation was declared.</p> <p>The measure was adopted in the form of the Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Sections 6 and 8).</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>the COVID-19 extraordinary situation are suspended automatically.</p> <p>The legal effects of acts performed from 12 March 2020 (declaration of this extraordinary situation) to the effective date of this Act remain preserved (the Act has not yet come into effect).</p> <p>At tax inspections on the eligibility of excessive VAT deductions, the tax administrator may issue a partial protocol, and in proceedings for refunding tax overpayments and asserting special claims, the tax administrator may decide on their payment to a tax entity. This will suspend both tax inspections and proceedings.</p>		

Measure	Recipient	Conditions	Period/Deadline	Details
<b>Suspension of disclosure of tax debtors and VAT non-payers</b>	Tax entities	During the COVID-19 extraordinary situation, the Financial Directorate of the Slovak Republic will not update the public list of tax debtors or the list of VAT payers for whom there were reasons to cancel the registration, and the list of deleted VAT payers.	From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the provisions by a Slovak Government Order in the future.	The measure was adopted in the form of the Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 7).
<b>Interruption of deadlines for extinguishment of the right to levy tax, limitation and extinguishment of the right to recover tax arrears</b>	Tax entities	During the COVID-19 extraordinary situation, the running of the period for the extinguishment of the right to levy the tax, the running of the period for limitation of the right to recover tax arrears, and the running of the period for the extinguishment of the right to recover tax arrears are interrupted.	From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the provisions by a Slovak Government Order in the future.	The measure was adopted in the form of the Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 9).

Measure	Recipient	Conditions	Period/Deadline	Details
<b>Cancellation of tax arrears</b>	Tax entities	The outstanding tax amount the due date of which expires during the COVID-19 extraordinary situation and which the taxpayer will pay/levy by the end of the month following the end of that extraordinary situation shall not be considered as tax arrears.	From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the provisions by a Slovak Government Order in the future.	The measure was adopted in the form of the Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 9).
<b>Postponement of tax enforcements</b>	Tax entities	<p>Tax enforcements are postponed during the COVID-19 extraordinary situation.</p> <p>The legal effects of acts performed from 12 March 2020 (declaration of this extraordinary situation) to the effective date of this Act remain preserved (the Act has not yet come into effect).</p>	From 12 March 2020 to the end of the month when an extraordinary situation, a state of emergency or an exception state in relation to COVID-19 ends, or to a later date under the law, with the possibility of extending the provisions by a Slovak Government Order in the future.	The measure was adopted in the form of the Act No. 67/2020 Coll. on Certain Extraordinary Measures in the Financial Field in Connection with COVID-19 (Section 11).

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Conciliatory approach of the Financial Directorate - forgiveness of missed deadlines and permitting the payment of advances in another way</b></p>	<p>Natural and legal persons</p>	<p>If the taxpayers' financial situation has deteriorated but their sales have not dropped by more than 40% compared to the same month last year (i.e. deferral of payment of advances do not automatically apply to them), they may apply for tax advances to be paid in another way, and in cases due to COVID-19, the tax administrator will allow another way of advance payment. During the COVID-19 crisis, no other attachments must be enclosed to the application and no fee is required to be paid.</p> <p>Although the deadlines for filing VAT returns, the control statement and the summary statement are not extended, if their filing is late, the taxpayer may apply</p>	<p>Depending on individual cases of the institutes used</p>	<p>The Financial Directorate has posted on its website questions and answers on the COVID-19 crisis situation stating that most measures will have to be adopted in the form of legislative changes. However, this document is no longer available and we state therefrom only information that is not yet covered by other measures.</p> <p>So far, the recommendations are only references to taxpayers' existing legal options.</p>



Measure	Recipient	Conditions	Period/Deadline	Details
		for the forgiveness of the missed deadline, and the Financial Administration has announced that it will not consider the COVID-19 crisis as a sufficient reason and that specific reasons must be given (e. g. sick leave, hospitalization).		

## 1.5 Limitations to business

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Closing of selected retail establishments and establishments providing services</b></p>	<p>Natural persons - entrepreneurs and legal persons</p>		<p>From 22 April 2020 from 06: 00 AM until revoked.</p>	<p>This measure was ordered by Measure of the Public Health Authority of the Slovak Republic No. OLP/4083/2020 dated 19 May 2020 (“<b>PHA Measure 19/5</b>”).</p> <p>Since 20 May 2020, on the basis of the PHA Measure 19/5, :</p> <p>all retail establishments and establishments providing services, including those in shopping centers, have been opened; at the same time, all retail establishments and establishments providing services will remain closed every Sunday of the month.</p>

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Restricting the sale or transfer of a personal protective equipment that is a FFP2, FFP3 face mask.</b></p>	<p>Natural and legal persons</p>	<p>The sale shall not apply to:</p> <ul style="list-style-type: none"> <li>(a) healthcare providers;</li> <li>(b) a healthcare professional;</li> <li>(c) state administration authorities or territorial self-government authorities,</li> <li>(d) a person for whom the use of such personal protective equipment is necessary for the protection of life and health;</li> <li>(e) a person who carries out searches for carcasses;</li> <li>(f) a person providing the funeral services;</li> <li>(g) an employee of the forensic and pathological-anatomical department of the supervisory authority;</li> <li>(h) a person for whom there are medical grounds for</li> </ul>	<p>From 06 April 2020 until cancelled.</p>	<p>This measure was adopted in the form of the Act on Extraordinary Measures in Connection with the Spread of Dangerous Contagious Human Disease COVID-19 in the Field of Health (Section 4 of Act No. 69/2020 Coll.).</p>

Measure	Recipient	Conditions	Period/Deadline	Details
		<p>wearing such protective equipment;</p> <p>(i) a person who distributes</p> <p>(g) an employee of the forensic and pathological-anatomical department of the supervisory authority;</p> <p>(h) a person for whom there are medical grounds for wearing such protective equipment;</p> <p>(i) a person who distributes such personal protective equipment in the territory of the Slovak Republic and who sells or transfers such personal protective equipment only to persons referred to in letters (a) to (h).</p>		

Measure	Recipient	Conditions	Period/Deadline	Details
<p><b>Prohibition of unilateral termination of lease of real property, including residential and non-residential premises, by the landlord in certain cases</b></p>	<p>Tenants who have found themselves in an unfavourable life situation in connection with the coronavirus pandemic, which temporarily prevents them from paying the rent.</p>	<p>The landlord may not unilaterally terminate the lease of real property if the following conditions are met:</p> <ul style="list-style-type: none"> <li>- the tenant's delay in paying the rent, including payments for services usually associated with lease;</li> <li>- the rent and these payments are due in the period from 1 April 2020 to 30 June 2020;</li> <li>- the tenant's delay was caused due to circumstances originating from the spread of the dangerous contagious human disease COVID-19.</li> </ul>	<p>The Act is effective from 25 April 2020 until 31 December 2020.</p>	<p>The measure was adopted by amendment No. 92/2020 Coll., amending Act No. 62/2020 Coll., effective from 25 April 2020.</p> <p>The tenant must sufficiently prove to the landlord the reason for the delay in connection with the pandemic.</p> <p>Submitted proof is to be assessed by the landlord. Possible risk of a dispute over the invalid termination of the lease.</p> <p>The landlord's entitlement to rent does not extinguish, it is not the forgiveness of rent payments. The law does not exclude default interest or a contractual penalty, if agreed. Other reasons for termination of the lease are not thereby affected.</p>