

# COMPLEX MEMO ON AGREED MEASURES REGARDING CORONAVIRUS PANDEMIC

Bratislava, dated 23.11.2021

# CONTENTS

UP-TO-DATE INFORMATION.....	3
CHANGES IN THE LABOR CODE AND IN RELATED ACTS REGARDING CORONAVIRUS PANDEMIC .....	5
LABOR LAW AREA.....	5
SOCIAL INSURANCE AREA.....	6
Pandemic OČR.....	6
Pandemic sick leave.....	6
Maturity of deferred premium payment from 2020 and 2021 .....	8
Debt on taxes or levies and repayment schedule .....	8
PAYROLL TAX.....	9
Maturity date of payroll tax.....	9
FIRST AID .....	10
MEASURE NO. 1 - Employers (including employers who are self-employed) who had to close their operations on the basis of a decision of UVZ SR .....	12
MEASURE NO. 2 - self-employed who are sickness and pension insured – contribution for self-employed themselves, not their employees .....	14
MEASURE NO. 3 - Employers (including employers who are self-employed) who retain jobs even in the event of interruption or limitation of their activities during a declared emergency situation .....	16
MEASURE NO. 4 - Self-employed, who are not sickness and pension insured and have no other income at the time of the declaration of the emergency situation .....	18
PROCEDURE FOR SUBMITTING APPLICATION FORM FOR PROVIDING GRANT .....	21
MEASURE NO. 1 AND NO. 3.....	21
MEASURE No. 2 AND No. 4 .....	21
CALCULATION OF SALES DECLINE .....	22
TAX MEASURES AGREED IN REGARD TO CORONAVIRUS PANDEMIC .....	23
Income tax .....	23
Value added tax.....	25
Tax administration .....	25
TOURISM GRANTS – III. STAGE .....	27
TOURISM GRANTS – The large scheme .....	32
MINIMUM AID SCHEME FOR THE CAR SECTOR .....	34
MINIMUM AID SCHEME FOR ROAD TRANSPORT – BUS .....	36

## UP-TO-DATE INFORMATION

Important information for applicants for a grant from the First Aid project

### **The first aid continues by connecting to the COVID automat**

Based on the adopted resolution of the Government of the Slovak Republic dated 10 August 2021, the Ministry of Labor, Social Affairs and Family of the Slovak Republic changes the conditions for the payment of contributions for eligible applicants from 1 September 2021 in connection with the adopted change of the Covid automat.

The first aid for the eligible period **from September to December 2021 will be paid under the original First Aid scheme, except for measure 3B.**

Source: <https://www.employment.gov.sk/sk/uvodna-stranka/informacie-media/aktuality/od-septembra-do-konca-roka-bude-rezort-prace-vyplacat-prvu-pomoc.html>

### **First Aid Project Extension**

In the week of 8-14 November 2021, the Ministry of Labor, Social Affairs and Family of the Slovak Republic announced a change in the conditions of the employment support project. The circle of supported employees is to be extended to those who started working after 1 February 2021, but no later than 1 October 2021.

At the same time, those employers and SZČO who started their business after February 1, 2021, but no later than October 1, 2021, will be able to apply for a contribution.

The changes concern the eligible period of October 2021 and the following months.

All notified changes were specified by the publication of the Notice on the possibility of submitting applications for a financial contribution within the project "First Aid" on November 23, 2021, which is published on the website [www.pomahameludom.sk](http://www.pomahameludom.sk).

### **Notice - Supplement to the first aid allowance**

The Ministry of Labor, Social Affairs and Family of the Slovak Republic decided to pay the First Aid for Employers for the months of July and September, up to a maximum aid amount of EUR 1,100 per employee in measure 1 and EUR 880 per employee in measure 3A.

The labor, social affairs and family offices pay aid in the amount of 80% of the wage compensation paid to the employee for the months of July and September on the basis of published statements. The approved resolution of the Government of the Slovak Republic allows for the payment of aid up to 100% of the wage compensation paid to the employee, which, however, may not exceed 80% of the employee's average earnings for the last quarter. The basis for the calculation is the gross wage under First Aid, under First Aid + and First Aid ++ it is the total cost of labor.

For employers who have sent statements for the specified period, the supplement will be paid automatically by the relevant labor office by the end of November.

Source: [https://www.upsvr.gov.sk/media/medialne-spravy/urady-prace-doplatia-zamestnavatelom-prvu-pomoc-za-mesiace-jul-aseptember.html?page\\_id=1127631](https://www.upsvr.gov.sk/media/medialne-spravy/urady-prace-doplatia-zamestnavatelom-prvu-pomoc-za-mesiace-jul-aseptember.html?page_id=1127631)

## Entry in the register of public sector partners

The exemption from the **obligation to register in the register of public sector partners is valid until 31.12.2021**. The amendment to the Employment Services Act, effective from 19 January 2021, abolished this administrative obligation for entrepreneurs and SZČO for the entire period of 2021.

Source: <https://www.employment.gov.sk/sk/informacie-media/aktuality/dolezite-informacie-ziadatelov-prispevok-z-projektu-prva-pomoc.html>

# CHANGES IN THE LABOR CODE AND IN RELATED ACTS REGARDING CORONAVIRUS PANDEMIC

## CHANGES IN THE LABOR CODE AND IN RELATED ACTS REGARDING CORONAVIRUS PANDEMIC

The Government of the Slovak Republic has adopted several amendments to Act No. 311/2001 Coll. (hereinafter referred to as the "Labor Code") in connection with the Covid19 pandemic and the state of emergency declared in Slovakia. Via this publication we bring you an overview of these changes.

### LABOR LAW AREA

The amendment to the Labor Code effective since April 4<sup>th</sup>, 2020 concerns the period when a state of emergency is declared in Slovakia as well as the period of two months after the withdrawal of it. The provisions of the Labor Code with the following deviations apply during this period:

1. **Possibility of ordering home office – by the employer, if the agreed type of work allows it** – there will be no need for mutual agreement resp. employee approval as it has been valid until now.
2. **The right of home office by the employee**, provided that the agreed type of work permits this and there are no serious operational reasons on the part of the employer that would not allow the home office to be performed.
3. The employer is obliged to notify the employee of **the working time schedule** at least two days in advance, unless he or she agrees with the employee for a shorter period of time, and with a validity for at least a week.
4. **Taking vacation** – the time limit for announcing the holiday on the part of the employer is reduced to 7 days prior to the start of the holiday and if it is an unused holiday for the previous calendar year the period for notification is only 2 days before the start of the holiday.
5. **From 4.4.2020** it belongs to an employee who cannot perform work due to obstacles in work on the side of the employer due to a decision of a state body, resp. as a result of the declaration of an emergency situation, a state of emergency, **compensation of wages in the amount of 80%** of his average earnings. **The provision of § 142 Section 4 remains in force - the possibility of defining in the written agreement between the employer and the employees' representatives serious operational reasons (obstacles to work on the side of the employer), in which the employee is entitled to a wage compensation of at least 60% of his average earnings. Protection of employees** who are ordered to be in isolation, is the same as when the employee is recognized as temporarily incapable of work (§64 of the Labor Code).
6. **Protection for employees** who are ordered a quarantine measure and isolation will be the same as when an employee is declared temporarily incapable of work (§64 of the Labor Code).

**From 17.06.2020, an amendment to the Labor Code applies, concerning the possibility of extending fixed-term employment relationships.** Employment relationships that cannot be renegotiated or extended for a fixed period as long as they exceed the statutory duration / renegotiation limit may be extended under the following conditions:

- a) the employment relationship must be extended or renegotiated during an emergency or state of emergency or within a maximum of two months after their withdrawal;
- b) extension or renegotiation for a fixed period is possible not more than once and not more than one year;
- c) the extension or renegotiation must be discussed by the employer with the employees' representatives, if they work for him, otherwise an employment relationship concluded for an indefinite period is considered.

# CHANGES IN THE LABOR CODE AND IN RELATED ACTS REGARDING CORONAVIRUS PANDEMIC

## SOCIAL INSURANCE AREA

### **PANDEMIC OČR**

Entitled to pandemic nursing (OČR) are parents (including surrogate parents and adoptive parents) who treat a sick child under the age of 16 (ie a child to whom the attending physician has confirmed the necessary need for personal and full-time treatment) or provide personal and full-time care are all-day care for a child under 11 years of age, resp. under the age of 18 in the case of a child with a long-term adverse health condition, in cases where the child has been ordered to quarantine or isolate, or the pre-school, school or social services facility the child attends has been based on decision of the competent authority (eg Director of the School, the Regional Office of Public Health or the Ministry of Education) closed.

At present, it is not possible to receive pandemic OČR if a parent decides for coronavirus fear that the child will drop out of school or kindergarten. However, this does not apply in the case of family members (designated by law) providing care for a relative who is not provided with care in social services facilities (which include, for example, crèches). They continue to be entitled to receive a pandemic OČR even if they decide not to place the child in a social services facility for fear of coronavirus.

A sickness insured parent may receive pandemic nursing allowances for the entire duration of the crisis situation if conditions to a pandemic OČR persists (eg closure of schools or social services facilities based on a decision of the competent authority in connection with a crisis situation, under 16 years of age, etc ...). The amount of the pandemic nursing allowance is 55% of the daily assessment base, which is approximately 55% of the net wage.

### How to apply for a pandemic OČR

The application and the solemn declaration are submitted electronically via the social insurance company's web portal <https://eformulare.socpoist.sk/sluzby/ziadosti-o-ocr>.

### **PANDEMIC SICK LEAVE**

Compared to the normal sickness benefit, which is paid during the temporary incapacity for work to the employee only from the 11th day (the first 10 days he is entitled to compensation from the employer), the pandemic PN is paid from the first day. This means that if an employee's temporary incapacity for work has been confirmed due to ordered quarantine or isolation, he no longer asks the employer for income compensation, but contacts his attending physician (by phone or e-mail). He will confirm the PN on the prescribed form due to quarantine or isolation and send it to the Social Insurance Company, which will pay the insured pandemic nursing home in the amount of 55% of the daily assessment base from the first day.

### How to apply for pandemic sickness benefit

<https://eformulare.socpoist.sk/sluzby/ziadost-o-nemocenske-bezeid>

### Abolition of the emergency and the impact on pandemic sickness benefits

As only the state of emergency has been lifted and the emergency situation remains in force, the Social Insurance Agency will continue to grant and pay pandemic benefits to citizens once the legal conditions have been met. However, if the government also cancels the emergency situation, the right to pandemic benefits will also end. The social insurance company will then pay the insured persons "ordinary" nursing and sickness benefits, not "pandemic", after fulfilling the legal conditions.

## Return from vacation to quarantine and pandemic PN

Insured persons who return to Slovakia after a holiday from abroad and must undergo mandatory quarantine may request a doctor to issue a pandemic PN.

According to the decree of the Public Health Office, mandatory quarantine may apply to a person who enters the territory of the Slovak Republic, but also to other persons who live in the same household and have the obligation to isolate in the home environment or in a quarantine accommodation facility (eg in a hotel). These persons may ask the doctor for a certificate of temporary incapacity for work due to the ordered quarantine or for COVID-19 (pandemic PN). When issuing a pandemic PN, the doctor may request confirmatory documents from the insured - after returning from abroad to Slovakia, for example, proof of stay abroad, in case of illness at COVID-19, proof of a positive test.

# CHANGES IN THE LABOR CODE AND IN RELATED ACTS REGARDING CORONAVIRUS PANDEMIC

## MATURITY OF DEFERRED PREMIUM PAYMENT FROM 2020 AND 2021

On 20 October 2021, the Government of the Slovak Republic approved the deferral of employers' and SZČO's contributions for the month of **October 2021**, while the due date is set for **30 June 2024**.

The Social Insurance Agency recommends the use of an [electronic form](#), which will provide quick feedback on the incorporation of extended premium maturity, link:

<https://www.socpoist.sk/cestne-vyhlasenie--odklad-poistneho-za-oktober-2021/69959s>

At the same time, the shift of already deferred premiums for the months of May to July 2020, December 2020, January to May 2021 was approved.

Deferred premium period	Maturity of deferred premiums
May 2020	31. March 2022
June 2020	30. June 2022
July 2020	30. September 2022
December 2020	31. December 2022
January 2021	31. March 2023
February 2021	30. June 2023
March 2021	30. September 2023
April 2021	31. December 2023
May 2021	31. March 2024
October 2021	30. June 2024

The deferral of premiums applies to employers and SZČO, whose net turnover or income from business and other self-employed activities decreased by 40% or more as a result of an extraordinary situation.

Payers who have submitted to the Social Insurance Agency an affidavit proving the fulfillment of the conditions for the possibility of deferral of premium payment for any of the previous months no longer need to submit another affidavit to the Social Insurance Agency on the extension of payment to these months, or other documents. **The extension of the maturity will take place automatically on the basis of a government regulation.**

## DEBT ON TAXES OR LEVIES AND REPAYMENT SCHEDULE

Based on the change in § 70 Section 9 of the Act, the applicant for the allowance is entitled to the allowance even in cases where:

- has not fulfilled its tax obligations but the tax administrator has allowed the applicant to defer payment of the tax, payment of the tax in installments or payment of the tax arrears in installments
- has not fulfilled the obligations to pay an advance on public health insurance premiums, social insurance premiums and compulsory contributions to old-age pension savings, but the Social Insurance Company has allowed the applicant to repay outstanding premium amounts or the health insurance company has allowed the applicant to repay outstanding advance payments on premiums or arrears from annual accounts
- has financial liabilities due to the labor office but the labor office has determined the installments of outstanding amounts of financial liabilities due to the applicant



# CHANGES IN THE LABOR CODE AND IN RELATED ACTS REGARDING CORONAVIRUS PANDEMIC

**Caution:**

The employer is still obliged to pay the insurance premiums paid by the employee and paid by his employer in the original due dates.

Reporting obligation send the monthly reports to the Social Insurance Agency, the employer must meet in due time.

## **PAYROLL TAX**

### ***MATURITY DATE OF PAYROLL TAX***

The employer is obliged to pay the selected income tax advances from dependent activity reduced by the total tax bonus no later than five days after the day of payment, remittance or credit of the taxable wage to the employee, unless the tax administrator determines otherwise at the request of the employer who is a taxpayer (§ 35 section 6 of the Income Tax Act).

## FIRST AID

### Conditions valid for the eligible period from October 2021!!

#### Aim of the project

Provision of support to employers for the maintenance of jobs in the form of providing a contribution to the employer and support to the SZČO for the maintenance of the operation of their activities due to the declaration and duration of the emergency situation.

From 02 November 2020, the relevant labor office will send **amendments to the agreements to existing First Aid applicants.**

Concurrent support from other ministries is **allowed** (Ministry of Economy, Ministry of Culture, Ministry of Transport).

#### Eligible period

Period from the date of prohibition of certain operations on the basis of the Measure of the Public Health Office of the Slovak Republic in the event of a threat to public health.

#### Main activities

**Funds can be drawn via 4 measures:**

**MEASURE NO. 1** - Employers (including employers who are self-employed) who had to close their operations on the basis of a decision of UVZ SR

**MEASURE NO. 2** - self-employed who had to close their operations on the basis of a decision of the ÚVZ SR or their sales decreased

**MEASURE NO. 3** - Employers affected by the emergency situation

**MEASURE NO. 4** - Self-employed, who are not sickness and pension insured and have no other income at the time of the declaration of the emergency situation

The following entities are also excluded from the beneficiaries:


- a firm which is the subject of a recovery order pursuant to a previous Commission decision declaring such aid to be unlawful and incompatible with the internal market;
- credit institution (eg bank, branch of a foreign bank) and financial institution (eg investment company, insurance company, pension fund)
- a firm whose end-user of the benefits is a tax resident of a State whose jurisdiction does not cooperate with the EU in applying internationally agreed tax standards.

There is a legal right to the provision of a financial contribution within the Project after all conditions have been met.

Within this project, the applicant - **employer submits a joint application for a contribution to measure no. 1, 3A or 3B. For measures no. 2, 4A and 4B, a separate application shall be submitted.**

If the employer fulfills the conditions for the grant of a contribution on the basis of two of the above measures in one calendar month, he shall submit an application on the basis of the measure **within which he has the predominant number of calendar days.**

If the employer has **one operation plant**, he may apply for a contribution under only **one measure within one month.**



If the employer has **two or more establishments**, he may apply for a contribution under measure no. 1 and together with measure no. 3A or 3B, but for different operation plants. In such a case, it shall submit a statement for the specific measure, listing all employees of the establishment or establishments that meet the conditions of that measure.

Provision of a contribution under measure no. 2 and in parallel within the measure no. 4 is **not possible**.

Provision of a contribution in parallel under measure no. **1, 3A and 3B is possible, but for other operations**. Provision of a contribution in parallel under measure no. 4A and 4B is **not possible** and the applicant can choose only one of the options.

## MEASURE NO. 1 - EMPLOYERS (INCLUDING EMPLOYERS WHO ARE SELF-EMPLOYED) WHO HAD TO CLOSE THEIR OPERATIONS ON THE BASIS OF A DECISION OF UVZ SR

!!! Conditions applicable for the eligible period October 2021!!!

### Eligible applicant

**An employer is considered to be:**

- a legal entity having its registered office or registered office in the territory of the Slovak Republic, or
- a natural person who has a permanent residence in the territory of the Slovak Republic and who employs a natural person in an employment relationship or in a similar employment relationship
- organizational unit of a foreign legal entity or a foreign natural person with a processing-legal subjectivity,
- a legal person or natural person who carries out activities under the Employment Services Act.

**For the purposes of the allowance, an employee shall be considered an employee:**

- in an employment relationship with the date of commencement of work no later than 01.10.2021;
- to whom the employer (including SZČO, which is the employer) cannot assign work due to an obstacle on the part of the employer (§142 of the Labor Code).
- 

**An unauthorized applicant is also a limited liability company that has no employees.**

The employer may apply for the allowance only for employees who are employed on the date of submission of the application and the statement for the award of the allowance and are not on notice. The allowance cannot be granted for the time during which the employee receives social security benefits or takes leave.

The employer may increase the number of employees during the provision of the allowance, but the allowance will not be provided for these employees.

During the provision of the allowance, the employer may not transfer an employee to whom he will claim the allowance for another establishment if the employer has more than one establishment.

**The allowance cannot be provided for the time during which the employee receives social security benefits (PN, OČR) or takes leave.**

### Contribution conditions:

- only the entity that was established and started to operate on 01.10.2021 at the latest can be an applicant for a contribution;
- the employer cannot allocate work to the employee because of an obstacle on the part of the employer (§ 142 of the Labor Code), i.e. the employee is at home due to work barriers;
- the employee was employed since 01.10.2021 at the latest;
- payment of wage compensation pursuant to corresponding sections of the Labor Code.
- employees are not on notice or do not receive social security benefits, at date of submitting of application form employees are in employment relationship and no other wage / CCP contribution is provided per employee within the AOTP from the Labor Office, Social Affairs and Family;
- did not draw an employee allowance under the project "Pracuj zmeň, svoj život" for the months for which he was paid a one-time allowance, as well as for the months of mandatory job retention;

- **two calendar months** following the calendar month for which the allowance is provided, does not terminate the employment relationship with the employee / employees by notice or agreement for the reasons stated in § 63 par. 1 letter a) and b) of Act no. 311/2001 Coll. Labour Code;
- **one calendar month** following the calendar month for which the allowance is provided and in which a state of emergency is declared, does not terminate the employment relationship with the employee / employees by notice or agreement for the reasons stated in § 63 par. 1 letter a) and b) of Act no. 311/2001 Coll. Labour Code;
- has fulfilled tax obligations pursuant to Act No. 595/2003 Coll. on Income Tax, as amended
- has fulfilled the obligations to pay an advance on public health insurance, social insurance and mandatory contributions to old-age pension savings;
- has not violated the prohibition of illegal employment for two years prior to the submission of an application for a contribution
- has no financial liabilities due to the Office
- is not in bankruptcy, liquidation, forced administration or does not have a payment schedule specified in a special regulation
- has no unsatisfied claims of its employees resulting from employment,
- has no legal penalty for the prohibition of receiving subsidies or subsidies or for the prohibition of receiving assistance and support provided by European Union funds in the case of a legal person;
- it is not entitled to repayment of aid on the basis of a previous Commission decision finding the aid to be illegal and incompatible with the internal market;

The drawing conditions as evidenced by the affidavit and the facts declared by the applicant can be subject to ex-post controls.

**Note: The conditions for drawing the contribution must be met on the date of application.**

## Eligible expenses

The contribution to cover part of the employee's wage costs for the time when the employee had an obstacle on the part of the employer in the amount of **80% of his average earnings, up to a maximum of EUR 1,100, is considered eligible expenditure.**

An employer who, in accordance with a collective agreement or a written agreement with the employees' representatives, pays the employees compensation **of less than 80% of their average earnings shall be reimbursed, taking into account the compensation actually paid, not exceeding EUR 880.**

To the employer who is according to § 250b par. 6 of the Labor Code (amendment to the Labor Code valid from 15 November 2021) obligatory to pay wage compensation in the amount of the minimum wage, the amount of the actually paid wage compensation shall be taken into account in the refund for the relevant period.

*If the wage compensation (already paid by the employer, or which will be paid by the end of the relevant calendar month in which the application is submitted) is less than EUR 1,100, the contribution is at most equal to the actual wage compensation paid.*

## MEASURE NO. 2 - SELF-EMPLOYED WHO ARE SICKNESS AND PENSION INSURED – CONTRIBUTION FOR SELF-EMPLOYED THEMSELVES, NOT THEIR EMPLOYEES

!!! Conditions applicable for the eligible period from October 2021!!!

### Eligible applicant

It concerns **self-employed persons** (or "SZČO") who, at the time of the declaration of an emergency, **closed operations or decreased sales**.

**For the purposes of granting a contribution, self-employed** is a natural person who:

- operates a sole trade according to Act no. 455/1991 Coll. on Trade Licensing (Trade Licensing Act), as amended,
- performs activities according to special regulations (eg Act No. 78/1992 Coll. on Tax Advisors and the Slovak Chamber of Tax Advisors, Act No. 323/1992 Coll. on Notaries and Notarial Activities (Notarial Code), Act No. 586 / On Advocacy, Act No. 540/2007 on Auditors, Audit and Audit Supervision), Act no. 185/2015 Coll. copyright law, law no. 103/2014 Coll. on theatrical activity and musical activity, Act no. 40/2015 Coll. On audiovisual, etc.), performs liberal professions that are not regulated by special regulations, and are not a business according to § 2 of the Commercial Code, are a liberal profession, t. j. are activities for the performance of which the law does not require any authorization (eg actor, choreographer, dancer, musician, journalist, sculptor, etc., who are not in an employment relationship or similar employment relationship in the performance of their activities),
- performs agricultural production, including forestry and water management, pursuant to Act No. 105/1990 Coll. on private entrepreneurship.

The condition for the eligibility of the applicant is also that it is a **self-employed**, who:

- was insured against sickness and pension (compulsory and voluntary) in the period until 30.06.2021 and her insurance lasts even after this day, or her obligation arose from 01.07.2021 and her insurance continues even after this day.

In the event that SZČO's voluntary sickness and pension insurance starts to pay later, it is entitled to the contribution for the calendar month for which it was voluntarily insured for sickness and pension (at least half of the calendar month) and for the following calendar months during which its insurance lasts continuously draws the so-called paid holidays; it is a SZČO with the beginning of business or implementation / operation of another SZČ in 2020 until the assessment of the establishment of compulsory social insurance as of 01.07.2021, respectively to 01.10.2021 or with the beginning of business or implementation / operation of another SZČ in 2021. SZČO, which started its business in 2020, resp. 2021 and which it was not possible to assess the origin of compulsory social insurance due to the fact that for the calendar year decisive for the origin of this insurance, it did not achieve any income from business or other SZČO.

The contribution cannot be provided to SZČO, which has a canceled or suspended business activity. Applicants for the allowance can only be an entity that was established and started its activities no later than **01.10.2021**.

**An unauthorized applicant is also a limited liability company.**

### Contribution conditions:

- In connection with the declaration of an extraordinary situation, state of emergency or state of emergency, his sales decreased

- Self-employed persons was insured against sickness and pension (compulsory or voluntarily) in the period until 30.06.2021 and her insurance lasts even after this day, or this obligation arose from 01.07.2021 and her insurance continues even after this day, or she was voluntarily insured against sickness and pension (at least half of the calendar month) and for the following calendar months, during which the insurance lasts continuously or draws the so-called paid holidays; it is a SZČO with the beginning of business or implementation / operation of another SZČ in 2020 until the assessment of the establishment of compulsory social insurance as of 01.07.2021, respectively to 01.10.2021 or with the beginning of business or implementation / operation of another SZČ in 2021;
- Self-employed persons have no suspended or canceled trade;
- Self-employed was established and started its activities no later than **01.10.2021**;
- Decrease in sales due to an emergency
- Fulfillment of tax obligations under Act no. 595/2003 Coll. on Income Tax, as amended,
- Compliance with the obligation to pay advance payments for public health insurance, social insurance and mandatory contributions to old-age pension savings;
- the self-employed person did not violate the prohibition of illegal employment in the two years prior to the submission of the application for a contribution;
- Self-employed persons have no financial liabilities due to the Office;
- is not in bankruptcy, liquidation, receivership, or has no payment schedule specified in a special regulation;
- Self-employed have no unsatisfied claims of their employees resulting from their employment,
- the self-employed person does not have a legally imposed penalty of prohibition to receive subsidies or subsidies or a penalty of prohibition to receive assistance and support provided by European Union funds, if it is a legal person,
- the applicant is not entitled to recovery under a previous Commission decision declaring the aid illegal and incompatible with the internal market.

## Eligible expenses

The contribution to compensate for the loss of income from gainful employment for SZČO following the decrease in sales is considered to be eligible expenditure, as follows, in the following amount at most:

Sales decrease (categories)	Subsidy amount
20,00 - 39,99%	180 EUR
40,00 - 59,99%	300 EUR
60,00 - 79,99%	420 EUR
80,00% +	540 EUR

**If the applicant also has a concluded employment relationship, the amount of net income from this employment relationship for the calendar month for which the contribution is claimed shall be deducted from the amount of the contribution corresponding to the relevant decrease in sales.**

## MEASURE NO. 3 - EMPLOYERS (INCLUDING EMPLOYERS WHO ARE SELF-EMPLOYED) WHO RETAIN JOBS EVEN IN THE EVENT OF INTERRUPTION OR LIMITATION OF THEIR ACTIVITIES DURING A DECLARED EMERGENCY SITUATION

!!! Conditions applicable for the eligible period October 2021!!!

### Eligible applicant

It concerns **employers** (except public administration entities) who will maintain jobs at the time of the announced emergency situation even in case of interruption or limitation of their operational activities.

**For the purposes of the contribution, the following shall be considered as employers:**

- a legal entity having its registered office or registered office in the territory of the Slovak Republic, or
- a natural person who has a permanent residence in the territory of the Slovak Republic and who employs a natural person in an employment relationship or in a similar employment relationship
- organizational unit of a foreign legal entity or a foreign natural person with a processing-legal subjectivity,
- a legal person or natural person who carries out activities under the Employment Services Act.

**Applicants for the allowance can only be an entity that was established and started its activities no later than 01.10.2021.**

**For the purposes of granting contributions 3A and 3B**, an employee shall be considered to be an employee with a commencement date of employment no later than **01.10.2021** inclusive.

**For the purposes of 3A**, an employee is considered to be an employee to whom the employer cannot assign work because of an obstacle on the side of the employer (Section 142 of the Labor Code).

**For the purpose of 3B**, an employee is considered to be an employee to whom the employer assigns work as well as an employee to whom the employer cannot assign work because of an obstacle on the part of the employer (Section 142 of the Labor Code).

**An unauthorized applicant is also a limited liability company that has no employees.**

The employer may apply for the allowance only for employees who are employed on the date of submission of the application and the statement for the award of the allowance and are not on notice. During the provision of the allowance, the employer may not transfer an employee to whom he will claim the allowance for another establishment if the employer has more than one establishment.

### Contribution conditions:

- employees are not on notice or do not receive social security benefits or are not on vacation
- as at the date of submitting of application form, employees are in employment relationship
- no other wage / CCP contribution is provided per employee within the AOTP from the Labor Office, Social Affairs and Family;
- did not draw an employee allowance under the project "Pracuj zmeň, svoj život" for the months for which he was paid a one-time allowance, as well as for the months of mandatory job retention;
- payment of wages to employees in accordance with the relevant provisions of the Labor Code
- applicants can only be the entity that was established and started to operate on **01.10.2021** at the latest



- **two calendar months** following the calendar month for which the allowance is provided, does not terminate the employment relationship with the employee / employees by notice or agreement for the reasons stated in § 63 par. 1 letter a) and b) of Act no. 311/2001 Coll. Labour Code,
- **one calendar month** following the calendar month for which the allowance is provided and in which a state of emergency is declared, does not terminate the employment relationship with the employee / employees by notice or agreement for the reasons stated in § 63 par. 1 letter a) and b) of Act no. 311/2001 Coll. Labour Code, has fulfilled tax obligations pursuant to Act No. 595/2003 Coll. on Income Tax, as amended
- has fulfilled the obligations to pay an advance on public health insurance, social insurance and mandatory contributions to old-age pension savings;
- has not violated the prohibition of illegal employment for two years prior to the submission of an application for a contribution
- has no financial liabilities due to the Office
- is not in bankruptcy, liquidation, forced administration or does not have a payment schedule specified in a special regulation
- has no unsatisfied claims of its employees resulting from employment,
- has no legal penalty for the prohibition of receiving subsidies or subsidies or for the prohibition of receiving assistance and support provided by European Union funds in the case of a legal person.

**Note: The conditions for drawing the contribution must be met on the date of application.**

## Eligible expenses

### Measure 3A

Eligible expenditure is considered to be a contribution to cover part of the staff member's salary costs for the time when the employee had an obstacle on the part of the employer, **amounting to 80% of his average earnings, up to a maximum of EUR 880.**

To the employer who is according to § 250b par. 6 of the Labor Code (amendment to the Labor Code valid from 15 November 2021) obligatory to pay wage compensation in the amount of the minimum wage, the amount of the actually paid wage compensation shall be taken into account in the refund for the relevant period.

*If the wage compensation (already paid by the employer, or which will be paid by the end of the relevant calendar month in which the application is submitted) is less than EUR 880, the contribution is at most equal to the actual wage compensation paid.*

### Measure 3B

**Not applicable!**

## MEASURE NO. 4 - SELF-EMPLOYED, WHO ARE NOT SICKNESS AND PENSION INSURED AND HAVE NO OTHER INCOME AT THE TIME OF THE DECLARATION OF THE EMERGENCY SITUATION

!!! Conditions applicable for the eligible period from October 2021!!!

### Eligible applicant

It concerns **self-employed**, which from 01.01.2021 **has no other income** excluding:

- employment,
- agreements performed outside the employment relationship, or
- disability pension of the insured with a decrease in the ability to perform gainful activity by more than 40% to 70%

and which has interrupted the performance / operation of its activity and has not suspended or revoked the authorization to perform / operate it.

The following are also **considered** income for this purpose: old-age pension, early old-age pension, invalidity pension, partial invalidity pension, army service pension.

For this purpose, the following is **not considered** income: maternity allowance, parental allowance, financial allowance paid by the employment office for mentoring / tutoring, widow's pension, widow's pension, orphan's pension, allowance provided under this measure for the previous month, etc.

### Measure no. 4 has two alternatives: A and B

**For the purposes of providing the contribution under 4A**, self-employed is a natural person who:

- a) operates a trade according to Act no. 455/1991 Coll. on Trade Licensing (Trade Licensing Act) as amended;
- b) performs activities in accordance with special regulations (e.g. Act No. 78/1992 Coll. on Tax Advisers and the Slovak Chamber of Tax Advisers, Act No. 323/1992 Coll. on Notaries and Notarial Activities (Notarial Code), Act No. 586 / On Advocacy, Act No. 540/2007 Coll., On Auditors, Audit and Supervision of Audit Performance), Act No. 185/2015 Coll. copyright law, law no. 103/2014 Coll. on theatrical activity and musical activity, Act no. 40/2015 Coll. On audiovisual, etc.), performs liberal professions that are not regulated by special regulations, and are not a business according to § 2 of the Commercial Code, are a liberal profession, i.e. are activities for which the performance of the law does not require any authorization (eg actor, choreographer, dancer, musician, journalist, sculptor, etc., who are not in an employment relationship or similar employment relationship in the performance of their activities);
- c) carries out agricultural production, including forest and water management according to Act no. 105/1990 Coll. on private enterprise of citizens,

and whose obligation to pay sickness and pension insurance did not arise or which does not draw the so-called levy holidays.

**Only SZČO according to letter a) to c), which started its activity no later than 01.10.2021.**

**For the purposes of providing the contribution under 4B**, self-employed is a natural person who:

- is the only shareholder in a limited liability company (so-called single-person s.r.o.), whose profit after tax for the last completed accounting period, which ended no later than 31 December 2019, did not exceed EUR 9.600,00 and at the same time its cumulative turnover was at least EUR 2.400,00;
- in the case of a single-person limited liability company, which started operating during 2019, the profit after tax for the number of calendar months of operation did not exceed 9,600 EUR / 12

- times the number of months of existence and its cumulative turnover was at least 2,400 EUR / 12 times the number of calendar months of operation until the end of the year 2019,
- in the case of a single-person limited liability company, which started operating during 2020, the profit before tax for the number of calendar months of operation did not exceed 9,600 EUR / 12 x the number of months of existence and at the same time its cumulative turnover was a member of 1,200 EUR / 12 x the number of calendar months of operation until the end of 2020,
- in the case of a single-person limited liability company, which started operating during 2021 (no later than 01.10.2021), the profit before tax for the number of calendar months of operation did not exceed 9,600 EUR / 12 times the number of months of existence and its cumulative turnover was at least 1 200 EUR / 12 x number of calendar months of activity in 2021,
- is an executive representative in this limited liability company,
- is not at the same time its employee, and is not a partner in another s.r.o.,

**For the purposes of measure no. 4B for the so-called single-person LLC considers only such s.r.o., which has no employees.**

## Contribution conditions under measure 4A:

- Self-employed was established and started its activities no later than 01.10.2021;
- Self-employed has no other income from 01.07.2021 (from business, non-business and dependent activities), with the exception of income from employment of agreements performed outside the employment relationship or disability pension of the insured by a decrease in the ability to perform gainful activity by more than 40% and at most 70%;
- Self-employed is not a recipient of an old-age pension, early old-age pension, invalidity pension, partial invalidity pension or retirement pension,
- Fulfillment of tax obligations under Act no. 595/2003 Coll. on Income Tax, as amended,
- Compliance with the obligation to pay advance payments for public health insurance, social insurance and mandatory contributions to old-age pension savings;
- the self-employed person did not violate the prohibition of illegal employment in the two years prior to the submission of the application for a contribution;
- Self-employed persons have no financial liabilities due to the Office; is not in bankruptcy, liquidation, receivership, or has no payment schedule specified in a special regulation,
- Self-employed have no unsatisfied claims of their employees resulting from their employment,
- the self-employed person does not have a legally imposed penalty of prohibition to receive subsidies or subsidies or a penalty of prohibition to receive assistance and support provided by European Union funds, if it is a legal person,
- the applicant is not entitled to recovery under a previous Commission decision declaring the aid illegal and incompatible with the internal market,
- He was not obliged to pay sickness and pension insurance in accordance with Act no. 461/2003 Coll. on social insurance as amended or which does not draw the so-called levy holidays,
- Does not have a canceled or suspended sole-trade.

## Contribution conditions under measure 4B:

- is the only shareholder in a limited liability company (so-called single-person s.r.o.), whose profit after tax for the last completed accounting period, which ended no later than 31 December 2019, did not exceed EUR 9,600 and at the same time its cumulative turnover was at least EUR 2,400; in the case of a single-person limited liability company, which started operating during 2019, the profit after tax for the number of calendar months of operation did not exceed 9,600 EUR / 12x the number of months of existence and at the same time its cumulative turnover was at least 2,400 EUR / 12x the number of calendar months of operation until the end 2019, in the case of a single-person limited liability company that started operating during 2020, the profit before tax

for the number of calendar months of operation did not exceed 9,600 EUR / 12 x the number of months of existence and at the same time its cumulative turnover was at least 1,200 EUR / 12 x number of calendar months of activity until the end of 2020, in the case of a single-person limited liability company that started operating during 2021 (no later than 01.10.2021), profit before tax for the number of calendar months of activity did not exceed 9,600 EUR / 12 x number of months existence and at the same time its cumulative turnover was at least 1 200 EUR / 12 x the number of calendar months of activity in 2021,

- is a executive representative in this limited liability company and is not also an employee,
- is not a partner in another s.r.o.
- from 01.01.2021 (or from the beginning of the next calendar month) has no other income (from business, non-business and dependent activity) with the exception of income from employment of agreements performed outside the employment or disability pension of the insured with a decrease in ability to perform more 40% and not more than 70%),
- Self-employed is not a recipient of an old-age pension, early old-age pension, invalidity pension (decrease in the ability to perform gainful activity by more than 70%), partial invalidity pension or retirement pension,
- Fulfillment of tax obligations under Act no. 595/2003 Coll. on Income Tax, as amended,
- Compliance with the obligation to pay advance payments for public health insurance, social insurance and mandatory contributions to old-age pension savings;
- the self-employed person did not violate the prohibition of illegal employment in the two years prior to the submission of the application for a contribution;
- Self-employed persons have no financial liabilities due to the Office; is not in bankruptcy, liquidation, receivership, or has no payment schedule specified in a special regulation,
- Self-employed have no unsatisfied claims of their employees resulting from their employment,
- the self-employed person does not have a legally imposed penalty of prohibition to receive subsidies or subsidies or a penalty of prohibition to receive assistance and support provided by European Union funds, if it is a legal person,
- the applicant is not entitled to recovery under a previous Commission decision declaring the aid illegal and incompatible with the internal market.

### Eligible expenses

Eligible expenditure is considered to be a monthly flat-rate allowance to compensate for the loss of earned income activities **amounting to EUR 210**.

The amount of the individual's income for the calendar month for which the contribution is requested is deducted from the amount of the contribution. For this purpose, **net income from** an employment relationship, an agreement performed outside the employment relationship or the amount of the insured person's invalidity pension with a decrease in the ability to perform a gainful activity by more than 40% to 70% (partial invalidity pension) **is considered income**.

# FIRST AID - PROCEDURE FOR SUBMITTING APPLICATION FORM FOR PROVIDING GRANT

## PROCEDURE FOR SUBMITTING APPLICATION FORM FOR PROVIDING GRANT

### MEASURE NO. 1 AND NO. 3

Applications / statements for the relevant month by the employer or SZČO, which is the employer, in the form of an electronic submission **via the Central Public Administration Portal - slovensko.sk** on behalf of the legal entity on behalf of which it requests.

By selecting an entity for representation, the applicant selects the ID number for whom he / she wants to log in for access to the electronic mailbox and to the services of the Central Public Administration Portal. **Authorization of the application by a qualified electronic signature is not required.**

If the applicant has more than one establishment in different territorial districts, the application shall be submitted according to the applicant's registered office.

Applications / statements for the relevant month may be submitted during the two calendar months following the calendar month for which the application is requested.

Applications and statements for all measures **except 3B** for the month **of SEPTEMBER 2021** can be submitted **until 30 November 2021** → First Aid applies.

Applications and statements for all measures **except 3B** for the month **of OCTOBER 2021** can be submitted **until 31 December 2021** → First Aid applies.

### MEASURE NO. 2 AND NO. 4

Submission of an **application for the provision of a contribution** (together with the appendix - Statement for the award of a contribution) to the employer at the relevant labor office in whose territorial district the employer will keep jobs. If the employer has more than one establishment, the application is submitted to the labor office in the territorial district in which it has its registered office.

The application is sent / submitted by the applicant:

- Electronically via the company's E-mailbox
- By e-mail generated by the applicant on the website [www.pomahameludom.sk](http://www.pomahameludom.sk) according to the place of residence
- In exceptional cases by post or in person

The applicant submits the application / report during the two calendar months following the calendar month for which he / she is applying for a grant.

Applications and statements for all measures **except 3B** for the month **of SEPTEMBER 2021** can be submitted **until 30 November 2021** → First Aid applies.

Applications and statements for all measures **except 3B** for the month **of OCTOBER 2021** can be submitted **until 31 December 2021** → First Aid applies.

# FIRST AID - CALCULATION OF SALES DECLINE

## CALCULATION OF SALES DECLINE

### Calculation of sales decline - 6 possible alternatives:

- The sales for the reported month in 2021 are compared with the sales for the same month of 2019 or 2020 (eg. 01/2021 with the previous period 1/2019, or 01/2020)
- The average of sales in 2019 or 2020 (ie 1/12 of sales for 2019, or 2020) is compared with sales for the reported month - only those who performed gainful activity throughout 2019, or 2020 are eligible
- Comparative sales for February 2020 with sales for the reported month - only those who are engaged in gainful activity only part of the year 2019 or only part of the year 2020, closest to 01.02.2020
- The revenue for September 2020 is compared with the revenue for the reported month - only those who were engaged in gainful activity only part of 2019 or only part of 2020 are eligible, no later than 02.09.2020
- The revenue for December 2020, resp. January 2021 or February 2021 is compared with the revenue for the reported month - only those who started doing business after 02.09.2020 are eligible (for the eligible period February 2021 and subsequent months). The revenue for September 2021 is compared with the revenue for the reported month - only those who started performing gainful activity in 2021 are eligible, no later than October 1, 2021

The choice of the method of calculating the decrease in sales can be changed within individual months. If the applicant has more than one establishment, the revenues are compared within one ID number, regardless of whether he is applying for a contribution for the decrease in revenues for one or all establishments.

### **In double-entry bookkeeping, the term sales means:**

- revenues according to § 2 section 15 of the Accounting Act no. 431/2002 Coll. as amended by Act No. 333/2014 Coll. for a taxpayer accounting in the double-entry bookkeeping system and for a taxpayer who reports profit or loss in separate financial statements in accordance with International Financial Reporting Standards.

### **In simple accounting, the term sales means:**

- income from the sale of products, goods and services after deduction of discounts for the taxpayer accounting in the system of simple accounting, for the taxpayer who keeps tax records according to § 6 sec. 11 of Act no. 595/2003 Coll. as amended by Act No. 463/2013 Coll. and for a taxpayer who keeps records of § 6 sec. 10 of Act no. 595/2003 Coll. as amended.

Based on the regulation of the Government of the Slovak Republic no. 132/2020 Coll., Supplementing the Regulation of the Government of the Slovak Republic no. 76/2020 Z.z. on the method of determining the decrease in net turnover and income from entrepreneurship and other self-employed activities, the contribution from "**First Aid**" and "**First Aid+**" for job retention is not counted as income.

# TAX MEASURES AGREED IN REGARD TO CORONAVIRUS PANDEMIC

## TAX MEASURES AGREED IN REGARD TO CORONAVIRUS PANDEMIC

On 2 April 2020, the Parliament of the Slovak Republic passed a law on some extraordinary financial measures in connection with the spreading of the COVID-19 pandemic. This law includes also parts devoted to **taxes, wages, bookkeeping, as well as to the adjustment of many procedural institutes in tax administration.**

At the same time, on 22 April 2020 and 13 May 2020, amendments to Act no. 67/2020 Z.z. relating to taxes (Act No. 96/2020 Coll. and 120/2020 Coll.) were agreed. On 30 April 2020, the Government of the Slovak Republic approved Government Regulation no. 104/2020 Z.z. on the scope and specific conditions of application of income tax measures in connection with a pandemic.

### INCOME TAX

- Interest on arrears for non-payment of tax advances (if sales have not fallen by 40%) can be avoided by submitting a request to determine the payment of advances otherwise;
- In the case of speculation with the declaration of overpayment of income tax in the submitted tax return, a fine of 100% of the amount of unjustified overpayment is introduced;
- Based on the amendment to Act no. 595/2003 Coll. on Income Tax, as amended, which will enter into force on 1 January 2021, in connection with the coronavirus pandemic, the tax-exempt income was adjusted and supplemented for the tax period of 2020. Pursuant to § 9 para. 2 letter d) services provided within the framework of active labor market policy are exempt from tax, except for payments received in connection with the performance of activities from which income arises pursuant to Section 6, unless they are services provided within the framework of active labor market policy. This means that such benefits will also be exempt, which are provided within the framework of active labor market policy and at the same time represent income according to § 6 of the Income Tax Act;
- Pursuant to § 9 par. 2 letter j) of the Income Tax Act, services provided by the Ministry of Culture of the Slovak Republic pursuant to § 2 para. 1 letter e) of Act no. 299/2020 Z.z.
- The above also applies to legal entities for the tax period of 2020. Pursuant to § 13 par. 2 letter k) services provided within the framework of an active labor policy will also be exempt from the tax;
- In connection with the exemption of benefits provided under an active labor policy, it should not be forgotten that the costs to which the contribution (subsidy) is linked are not tax expenditure to the extent that a subsidy has been provided for these costs.
- Projects provided within the framework of active labor market policy can be considered projects to support job retention or support to keep employees in employment in connection with the declaration of an emergency, emergency or state of emergency and the elimination of their consequences, approved by the Ministry of Labor, Social Affairs and Family. SR and implemented by the Center for Labor, Social Affairs and Family or the Office of Labor, Social Affairs and Family. Expenditure related to exempt transactions under active labor market policy is not tax expenditure. In connection with the exemption of such income, it is necessary to exclude from tax expenditure expenditure incurred on income not included in the tax base;
- 
- In connection with the above, Guideline no. 22 / DzPaU / 2021 / MU to determine the tax base or tax loss in connection with received services pursuant to § 54 par. 1 letter e) of Act no. 5/2004 Coll. on Employment Services and on Amendments to Certain Acts, as amended, and pursuant to § 2 para. 1 letter e) of Act no. 299/2020 Coll. on the provision of subsidies within the competence of the Ministry of Culture of the Slovak Republic for a taxpayer who is a natural person and in determining the tax base or tax loss is based on § 17 par. 1 letter a) of Act no. 595/2003 Coll. on income tax, as amended

# TAX MEASURES AGREED IN REGARD TO CORONAVIRUS PANDEMIC

- The subject of this guideline is the procedure for determining the tax base or tax loss only in relation to those measures pursuant to § 54 para. 1 letter e) of the Employment Services Act, for which a natural person could be the eligible applicant. These are the following measures:
  - a) *Measure no. 1* - Contribution to compensation of wages of an employee for employers (except public administration entities) who at the time of declaring an emergency, state of emergency or state of emergency had to close their operations or limit their activities based on a decision of the Public Health Office of the Slovak Republic. For eligible expenditure, e.g. in the eligible period from 01.10.2020 to 31.12.2020, the contribution for the payment of a part of the employee's wage costs is considered to be the time when the employee had an obstacle on the part of the employer, in the amount of 80% of his total work price, up to € 1,100.00.
  - b) *Measure no. 2* - Contribution to support self-employed persons to maintain the operation of their activities who, at the time of declaration and duration of an emergency, state of emergency or state of emergency based on a decision of the Public Health Office of the Slovak Republic, closed or banned operations or whose sales decreased. The eligible applicant chooses from four options for the method of calculating the decrease in sales, while the choice of the method of calculating the decrease in sales can be changed within individual months. The eligible applicant is exclusively a natural person after meeting the established conditions.
  - c) *Measure no. 3* - Contribution to cover eligible expenditure for employers (other than public bodies) who, at the time of the declaration of an emergency, state of emergency or state of emergency, retain jobs even in the event of interruption or reduction of their operating activities or a fall in sales.
  - d) *Measure no. 4* - The aim is to support selected groups of self-employed persons who have no other income at the time of declaring an emergency, state of emergency or state of emergency.
- When determining the tax base or tax loss for the tax period calendar year 2020 or for another tax period for which the corporate income tax return is filed after 31.12.2020, it follows that the corporate income tax is not exempted e.g. income (revenues):
  - a) from the subsidy for the payment of rent according to § 13c of Act no. 71/2013 Coll. on the provision of subsidies within the competence of the Ministry of Economy of the Slovak Republic or from other subsidies provided pursuant to Act no. 71/2013 Coll. (eg from a subsidy for the purchase of battery and plug-in hybrid electric vehicles),
  - b) from the contribution to the support of tourism in connection with the mitigation of the negative consequences of the pandemic, which arose due to the COVID-19 disease according to § 27a par. 1 letter d) of Act no. 91/2010 Coll. on the promotion of tourism, as amended,
  - c) from performance according to the Employment Services Act, except for performance according to § 54 par. 1 letter e) of the Employment Services Act,
  - d) from subsidies according to Act no. 299/2020 Coll. in addition to the subsidy according to § 2 par. 1 letter e) of Act no. 299/2020 Coll.,
  - e) from subsidies provided by the Agricultural Paying Agency pursuant to Act no. 280/2017 Coll. on the provision of support and subsidies in agriculture and rural development and on the amendment of Act no. 292/2014 Coll. on the contribution provided by the European Structural and Investment Funds and on the amendment of certain laws as amended, etc.
- When determining the tax base or tax loss in connection with received subsidies or other benefits paid from the state budget, respectively. from other public sources (hereinafter referred to as "subsidy"), the principle of maintaining a neutral effect on the tax base is applied, ie if, for example, the revenue from the subsidy is exempt from tax, then the related costs are not taxable;
- In the case of expenditure related to staff testing at COVID-19, tax expenses are expenses for testing on Covid-19, including expenses related to the provision of testing incurred:
  - a) Employers for testing employees, including testing a close person living in the same household as the employee;
  - b) a taxpayer with income from business or other self-employed activity to test this taxpayer and also to test a close person who lives in the same household with the taxpayer;
  - c) Taxpayers to natural persons who carry out activities for the taxpayer at the place of his business.



# TAX MEASURES AGREED IN REGARD TO CORONAVIRUS PANDEMIC

- The amount to cover the employee's expenses, including non-monetary benefits provided by the employer to the employee for testing Covid-19, including testing a close person living in the same household with the employee, is not subject to employee tax during a pandemic period.
- Expenditure on the purchase of disinfectants, disposable gloves, drapes, etc. used by employees at the workplace or on the employer's premises are a tax expense;
- The share of income tax paid remitted to the beneficiary of the share of income tax paid in 2020 may be used in connection with the pandemic until the end of 2022, and this beneficiary is required to publish a precise specification of the use of the share of income tax paid in 2020 by the end of May 2023.

## VALUE ADDED TAX

- With regard to the payment of VAT, it is possible to consider submitting an application for deferral of tax payment or payment of tax in installments (3% interest will apply p.a.) or request for remission of the missed deadline according to the Tax Code;
- For the period of permitted tax deferral or payment of tax in installments, the taxpayer shall pay interest on the amount of tax deferral or on the amount of permitted installment;
- In calculating this interest, three times the basic interest rate of the European Central Bank applicable on the day following the due date of the tax shall be used;
- If three times the European Central Bank's key interest rate does not reach 3%, then 3% will be used instead of three times the European Central Bank's basic interest rate;
- Interest is calculated for each day of permitted deferral of tax payment or permitted payment of tax in installments.

## TAX ADMINISTRATION

- The Financial Directorate of the Slovak Republic determines the conditions on the basis of which the tax administrator may allow the deferral of tax payment or payment of tax in installments;
- Deferred payment of tax or payment of tax in installments may be granted if at least one of the following conditions is met:
  1. the payment of the tax would jeopardize the maintenance of the taxable person or his dependents
    - a. The tax entity can prove that the payment of the tax would endanger the nutrition of the tax entity or persons dependent on its maintenance by submitting, for example:
      - i. statements on the number of persons dependent on the taxpayer's dependents, of which dependent children,
      - ii. confirmation from the employer about the achieved income of the spouse and other dependents,
      - iii. decisions, resp. confirmation of receipt of social benefits,
      - iv. documents confirming payment of demonstrable housing expenses (eg rent, monthly collection payment, property tax paid, purchase of fuel).
  2. the taxable person's income has fallen and therefore the tax cannot be expected to be paid on time, mainly as a result of an emergency situation such as a pandemic or natural disaster
    - a. The tax subject can prove the fulfillment of the conditions for the deferral of tax payment resp. payment of tax in installments due to a decrease in income by submitting, for example:
      - i. current financial statements prepared after the interim financial statements or information evidenced by the general ledger,
      - ii. accounting documents on the costs of financing current assets for the 3 calendar months preceding the submission of the application
  3. payment of the tax would increase the insolvency of the tax subject in the event of a significant restriction or interruption of the performance of business activities on the basis of decisions taken by the Government of the Slovak Republic

# TAX MEASURES AGREED IN REGARD TO CORONAVIRUS PANDEMIC

- a. The tax subject can prove that the payment of the tax would increase its insolvency in the event of a significant reduction or interruption of business activities on the basis of decisions taken by the Government of the Slovak Republic, eg:
    - i. submission of current financial statements prepared after the interim financial statements or information evidenced by the general ledger,
    - ii. submission of accounting documents on the costs of financing current assets for the 3 calendar months preceding the submission of the application,
    - iii. stating the specific reason for the restriction of the business activity.
  4. other demonstrable reasons of a serious nature for which the tax cannot be paid
- The tax administrator will assess, on the basis of the submitted documents, the applicant's reasons preventing him from paying the tax. The precondition for the decision on granting a deferral or payment of taxes in installments is the submission of an application with the necessary requisites and the payment of an administrative fee;
  - The taxable person submits a request for deferral of tax payment or a request for payment of tax in installments to the locally competent tax administrator in writing or orally in the minutes;
  - Persons defined in the provision of § 14 of the Tax Code are obliged to submit the application electronically via the electronic filing system via the FS SR portal, from the personal internet zone via the catalog of forms - General submission for FS in the Tax Administration section;
  - In the application, the tax entity proposes the date of deferral or the amount of installments and the due date;
  - Deferral of payment of tax or payment of tax in installments may be permitted for a maximum of 24 months from the date of payment of the tax or the difference between the tax and the tax levied;
  - Deferral of payment of tax or payment of tax in installments may be granted by the tax administrator at the earliest from the date of payment of the tax, even retroactively;
  - If the taxable person does not meet the conditions set out in the decision granting deferral or in the decision granting installment tax, he may grant further deferral or payment in installments only if at least two years have elapsed from the date of the last decision on installments. the authorization to defer payment of the tax or in the last decision on the authorization of payment of the tax in installments specified as the day when the tax should have been paid.
  - The tax administrator may condition the deferral of payment of tax or payment of tax in installments by securing the amount due, due to the amount of tax whose deferral of payment or payment in installments is requested by the tax subject, fulfillment of non-monetary obligations of the tax subject and its payment discipline. his assets possible;
  - For the period of permitted tax deferral or payment of tax in installments, the taxpayer shall pay interest on the amount of tax deferral or on the amount of permitted installment;
  - In calculating this interest, three times the basic interest rate of the European Central Bank applicable on the day following the due date of the tax shall be used;
  - If three times the European Central Bank's key interest rate does not reach 3%, then 3% will be used instead of three times the European Central Bank's key interest rate when calculating interest;
  - Interest is calculated for each day of permitted deferred payment of tax or permitted payment of tax in installments, including the date of payment of the deferred amount of tax or the date of payment of the last installment, provided that the tax subject has complied with all installments;
  - Interest will not be charged if it does not exceed EUR 5.

## TOURISM GRANTS – III. STAGE

The purpose of the aid is to support enterprises in the tourism sector by providing financial contributions intended to cover part of the fixed costs that eligible applicants had to incur at the time of the forced closure following the negative effects of the COVID-19 pandemic.

### Eligible recipients

The beneficiary may be a micro, small and medium-sized enterprise as well as a large enterprise. The small and medium-sized enterprise also includes self-employed persons. The beneficiaries of the aid are enterprises engaged in an economic activity in the tourism sector.

Beneficiaries may be:

- companies directly affected by the measures taken by the competent authorities in connection with the COVID-19 pandemic, which have imposed an obligation to suspend or close their establishments or to exclude the public from their operations,
- enterprises that reported a decrease in net turnover as a result of government measures by 40% or more

Enterprises by the following economic activities SK NACE:

49.39 Other passenger land transport i.n. - operation of cable cars and ski lifts

50.30 Inland passenger water transport

52.22 Ancillary activities in water transport

55 Accommodation

56 Restaurants and mobile food service activities

77.21 Renting and leasing of recreational and sports goods

79.11 Travel agency, tour operator and other reservation service and related activities

79.12 Travel agency activities

79.90 Other reservation service and related activities

82.30 Organization of congresses and business exhibitions

85.51 Sports and recreation education

91.02 Museum activities

91.03 Operation of historical monuments and buildings and similar tourist attractions

91.04 Activities of botanical and zoological gardens and nature reserves

93.11 Operation of sports facilities – aquaparks

93.19 Other sports activities

93.21 Amusement park and amusement park activities

93.29 Other amusement and recreation activities

96.04 Wellness services

Please note that within the Economic activities in the tourism sector, business activities within the above-mentioned SK NACE, which do not belong to the tourism sector, are excluded. We recommend checking the eligibility of the grant provider before submitting the application (contact: +421 2 5949 4895, pomoc@mindop.sk).

### Period concerned

Eligible period from **01.04.2020 to 31.12.2022**

The first stage of applications was from **01 April 2020 to 30 October 2020**.

The second stage of applications was from **01 November 2020 to 31 March 2021** and it was possible to apply for assistance for both periods (first and second stages).

**The third stage is for the period from 01 April 2021 to 31 May 2021 and it is possible to apply for assistance for all periods - from 01 April 2020 to 31 May 2021.**

The decline in sales in the months of April - December 2020 and for the months of January to May 2021 are compared with the same months of 2019.

## Amount of aid granted

The maximum amount of de minimis aid to a single undertaking may not exceed EUR 200 000 during the period covering the current fiscal year and the two (2) previous fiscal years.

The stated amount represents the maximum amount of aid for the applicant, which was provided by all providers of de minimis aid in the territory of the Slovak Republic in the given period to a single applicant. **The amount of decrease in net turnover must be more than 40%.** An application for aid under this scheme can also be applied for separately by the company for specific individual months.

The amount of the provided financial contribution is 1,44 - 10% of the net turnover in the eligible period, while it is divided as follows:

Company	Eligible ratio of fixed costs
Travel bureaus	6%
Travel agencies	3,6%
Other activities	10%

## Eligibility of drawing

Enterprises / tourism establishments whose sales decreased by 40% during the eligible period, including in specific months. Applications can be submitted for individual specific months.

Aid may not be granted for activities related to:

- exports to third countries or Member States,
- other current expenditure linked to the export activity,
- aid contingent upon the use of domestic over imported goods.

## Conditions for granting assistance

Conditions to be fulfilled by the beneficiary:

- does not request or draw EU or other funding from another public authority for the same purpose
- is not in liquidation
- he is not enforced against him
- he is not subject to bankruptcy proceedings, is not in bankruptcy, is not being restructured and is not rejected for filing for bankruptcy due to lack of assets
- has not violated the ban on illegal employment in the previous two years
- does not have a legally imposed ban on receiving subsidies or subsidies, receiving assistance and support provided from European Union funds, participation in public procurement
- has not entitled to recovery of the aid on the basis of an EC decision declaring the aid unlawful and incompatible with the common market
- has an activated electronic mailbox for the delivery of electronic communications.

If the applicant is a member of a group of undertakings which forms a single undertaking with him, he shall submit this declaration for all members of the group of undertakings.

In the case of several executive representatives in one company, who must act together - if one of the executive representatives acts on behalf of the other managers on the basis of a **power of attorney**, the applicant submits this power of attorney, which **must be uploaded to the application as an attachment**.

**Note:** The grant applicant must be able to **properly document and prove all the revenues** stated in the application during the inspection.

The Ministry of Transport and Construction of the Slovak Republic will decide on the approval of state aid **within 30 working days** from the date of receipt of the request.

## Aid recipient, minimum aid schemes

The company can also apply for a financial contribution for specific individual months, while the eligible period must be clearly specified in the application. The company documents the decrease in net turnover for the calculation of eligibility and the amount of aid in the eligible period by means of the so-called reference month, which is determined in the following ways:

- 1. An enterprise which was established or began to operate before 31.3.2019, including:**
  - submits for each month for which it requests a financial contribution the amount of net turnover from the same month in 2019.
  - for a company that was established in the period from 01. 01. 2019 to 31. 03. 2019, if it does not have data for net turnover in 2019 for the month for which it is applying, it will use the average of all months from 01.04. 2019 to 31.12.2019.
- 2. Enterprise that was established or started operating from 1.4.2019 to 31.12.2019:**
  - for each month for which he requests a financial contribution, the amount of net turnover from the same month in 2019. If he does not have such data for any of the months due to the fact that he has not yet performed the activity for which he requests a contribution to cover fixed costs or started carrying out the activity later than the first day of the given month, they shall state the average of all months in the period from 1.4.2019 to 29.2.2020, for which they have data on net turnover for the whole month.
- 3. Enterprise that was or started operating from 01.01.2020 to 31.03.2020 including:**
  - submits for each month for which it requests a financial contribution, an indication of the net turnover from the average of the months of the economic activity in the range from 01.01.20 to 31.03.2020. The average is calculated as the sum of turnovers for all months has data on net turnover divided by the number of months in the range from the month from which it has data to 31. 03. 2020.
- 4. Enterprise that was or started operating from 1.4.2020 to 31.8.2020 including:**
  - submits for each month for which it requests a financial contribution, in accordance with the second sentence of point 2 of Article G. of the scheme, a figure for the net turnover for September 2020.

### The company calculates the aid amount as follows:

The amount of the decrease in net turnover will be determined by the share of net turnover for a specific month of the eligible period ( $M_{2020} / M_{2021}$ ) for which the company is submitting and net turnover for its reference month ( $M_{2019}$ ). The resulting number must be subtracted from the number 1. In the case of zero net turnover in the selected month of the eligible period, the decrease is 100% and thus the number 0 is subtracted from number 1. The decrease in net turnover is subsequently multiplied by the amount of net turnover in the reference month ( $M_{2019}$ ) and the justified fixed cost ratio for a particular type of enterprise ( $K$ ). The eligible ratio of fixed costs to the amount of total net turnover is as follows:

Company	Eligible ratio of fixed costs
Travel bureaus	6%
Travel agencies	3,6%
Other activities	10%

**The formula for calculating the financial contribution for the months of 2020 is therefore:  $(1 - (M2020 / M2019)) \times K \times M2019$ .**

**The formula for calculating the financial contribution for the months of 2021 is therefore:  $(1 - (M2021 / M2019)) \times K \times M2019$ .**

**The following applies to net turnover for travel agency activities:**

If the entity charges for the activities of travel agencies up to net turnover only net turnover in the amount of commission or convert this net turnover into a net turnover equal to the actual price of the tour or tourism service directly related to them. The net turnover thus converted shall constitute the basis for the calculation of the financial contribution and shall be indicated by the travel agency for each month of the eligible and reference period for which the financial contribution is requested. The entity is obliged to keep documentation proving the correctness of the transfer of net turnover in the amount of commission or a fee for the net turnover in the amount of the actual price of the tour or tourism service directly related to them.

**The tourist information centers calculate the amount of aid as follows:**

The share of the number of visitors to the cadastral area in which the Tourist Information Center operates for a specific month of the eligible period for which the company submits an application and the number of visitors to the cadastral area in which the Tourist Information Center operates for its reference month determines the % decrease in the number of visitors. The percentage decrease in the number of visitors is then multiplied by a fixed amount of EUR 1000 the resulting amount being the amount of aid for the Tourist Information Center.

## Eligible expenses

The eligible part of the fixed costs covered by the financial compensation for this aid is those uncovered fixed costs which arise independently of the level of production (outputs), were incurred during the eligible period and are not covered by the profit contribution (income minus variable costs) and are not covered by other sources, such as insurance, other pre-existing support instruments related to COVID-19 or support from other sources.

For the purposes of this call, uncovered fixed costs are considered to be losses of enterprises from their profits and losses during the eligible period, whereby:

- income means all taxable sales; if the previous aid is recorded in the accounts of the legal person as income in the eligible period, this aid reduces the loss incurred in the eligible period and therefore does not need to be deducted from the calculated uncovered fixed costs (recorded previous aid does not reduce uncovered fixed costs);
- if the previous aid granted is not recorded in the legal entity's accounts as revenue in the eligible period, the amount of the previous aid is deducted from the calculated uncovered fixed costs (unrecognized previous aid reduces uncovered fixed costs).

Expenditure related to the applicant's business cannot be considered eligible:

- expenses for repayment of loans, leasing, borrowings and interest on loans and borrowings
- fees for banking services
- duties and taxes (with the exception of (i) value added tax in the event that the Recipient is not a VAT payer and (ii) tax collected by deduction in accordance with the provisions of Section 43 (3) (h) of Act no. 595/2003 Coll. on income tax in the event that the Beneficiary is obliged to make and pay a tax deduction in accordance with the provisions of the Income Tax Act, which are considered eligible expenses for the purposes of the scheme.
- social and health insurance premiums
- interest
- penalties
- other expenditure that is the subject of other existing COVID19 support instruments

*Resource: <https://www.mindop.sk/schema-pomoci/schema-pomoci-v-cestovnom-ruchu>*

## TOURISM GRANTS – THE LARGE SCHEME

The purpose of the aid is to support enterprises in the tourism sector by providing financial contributions intended to cover part of the fixed costs that eligible applicants had to incur at the time of the forced closure following the negative effects of the COVID-19 pandemic.

### Eligible recipients

Eligible recipients are undertakings which:

- were affected by the measures taken by the competent authorities in connection with the COVID-19 pandemic, which imposed an obligation to suspend or close their establishments or to exclude or limit the presence of the public in their establishments, and
- reported a decrease in net turnover during the Eligible Period compared to the reference period by at least 40% and more (the procedure for calculating the decrease is specified in the Call published at <https://www.mindop.sk/schema-pomoci/schema-statnej-pomoci-tzv-grand-scheme>).

### Eligible economic activities:

- 49.39 Other passenger land transport i.n. - operation of cable cars and ski lifts
- 50.30 Inland passenger water transport
- 55 Accommodation
- 56 Restaurants and mobile food service activities
- 77.21 Renting and leasing of recreational and sports goods
- 79.11 Travel agency, tour operator and other reservation service and related activities
- 79.12 Travel agency activities
- 79.90 Other reservation service and related activities
- 82.3 Organization of congresses and business exhibitions
- 85.51 Sports and recreation education
- 91.02 Museum activities
- 91.03 Operation of historical monuments and buildings and similar tourist attractions
- 91.04 Activities of botanical and zoological gardens and nature reserves
- 93.11 Operation of sports facilities – aquaparks
- 93.19 Other sports activities
- 93.21 Amusement park and amusement park activities
- 93.29 Other amusement and recreation activities
- 96.04 Wellness services

### Period concerned

Eligible period from 01.04.2020 to 31.03.2021.

The application for the eligible period can be submitted in the period from 24.6.2021 to 30.11.2021.

Eligible period from 01.04.2021 to 31.05.2021.

The application for the eligible period can be submitted in the period to 31.12.2021.

### Amount of aid granted

The contribution is provided in the maximum amount of 1 mil. EUR per economic unit.

**The amount of decrease in net turnover must be at least 40%.**



The contribution is provided in the form of direct financial assistance for eligible uncovered fixed costs.

## Conditions for granting assistance

Conditions to be fulfilled by the beneficiary:

- does not request or draw EU or other funding from another public authority for the same purpose
- as of 31 December 2019, he was not in difficulty
- is not in liquidation
- he is not enforced against him
- he is not subject to bankruptcy proceedings, is not in bankruptcy, is not being restructured and is not rejected for filing for bankruptcy due to lack of assets
- has not violated the ban on illegal employment in the previous two years
- does not have a legally imposed ban on receiving subsidies or subsidies, receiving assistance and support provided from European Union funds, participation in public procurement
- has not entitled to recovery of the aid on the basis of an EC decision declaring the aid unlawful and incompatible with the common market
- he is registered in the register of public sector partners.

State aid can be provided no later than 31.12.2021.

The beneficiary is obliged to open a special separate bank account used to receive the financial contribution.

An applicant shall not be eligible to apply for other aid for eligible costs supported by a published call within the same eligible period. In the event that the applicant has submitted an application for the eligible costs specified in the call, he may not submit the application and the same eligible costs from other assistance, where the eligible period or part thereof overlaps with the Eligible Period of the Call.

There is no legal entitlement to state aid according to the call. If the applicant provides false information in the application in order to obtain unjustified support or an unjustified amount of support, he is exposed to the risk of criminal prosecution for the crime of subsidy fraud.

*All information related to the call of the "Large scheme - Tourism grants" is published on the website of the aid provider Ministry of Transport and Construction of the Slovak Republic:*

<https://www.mindop.sk/schema-pomoci/schema-statnej-pomoci-tzv-velka-schema>

<https://www.mindop.sk/cestovnyruch/schema-statnej-pomoci-tzv-velka-schema/vyzva-k-scheme-statnej-pomoci>

## MINIMUM AID SCHEME FOR THE CAR SECTOR

The purpose of the assistance is to provide a financial contribution:

- operators of driving schools, operators of training centers registered for training professional drivers and
- operators of international regular passenger services

to compensate for the decline in revenues lost due to COVID-19 due to resolutions adopted by the Government of the Slovak Republic, relevant decisions of the Public Health Office of the Slovak Republic and due to reduced population mobility, in the period from 04/2020 to 12/2020 and during the first quarter of 2021.

### Eligible period

The eligible period is the period from 01.04.2020 to 31.03.2021.

### Amount of aid granted

The maximum amount of de minimis aid per undertaking may not exceed EUR 200 000 during the period covering the current fiscal year and the two preceding fiscal years.

The maximum amount of aid is limited by the beneficiary's technical base, which is defined by the number of motor vehicles used by the beneficiary to carry out the activities and the rate of the financial contribution per beneficiary's motor vehicle and per calendar month.

### Conditions for granting assistance

The beneficiaries are enterprises that carry out economic activities in the field of road transport.

Beneficiaries may be enterprises that meet the following criteria:

1. no later than 01.03.2020 inclusive, start performing any of the following activities:
  - a. operation of international regular passenger transport
  - b. operation of a driving school providing education and training to participants in preparation for the examination of professional competence for the issuance of a license to drive motor vehicles of groups B, C and D
  - c. operation of a training center for professional drivers
2. be directly or indirectly affected by measures taken by the competent authorities in connection with the COVID-19 pandemic to impose an obligation to suspend or close their establishments or to exclude or reduce the public's presence in their establishments or which have led to a reduction in demand for services; beneficiaries
3. have shown a decrease in sales due to government measures compared to the reference period specified in Article H. point 1 of the scheme by 30% or more
4. during the eligible period or part of the eligible period for which they apply for aid, have a valid authorization to carry out any of the activities referred to in point 1.

The beneficiaries must meet the following conditions:

1. does not request or draw on EU or other funding from another public authority for the same purpose as under this scheme
2. has settled financial relations with the state budget,
3. he is not in liquidation, he is not enforced of the decision, he is not subject to bankruptcy proceedings, he is not in bankruptcy, in restructuring and he has not been rejected for a petition to declare bankruptcy due to lack of assets
4. has not violated the ban on illegal employment in the previous 3 years

5. has no registered arrears on insurance and social insurance and is not in arrears or overdue to the health insurance company
6. does not have a legally imposed ban on receiving subsidies or subsidies, receiving assistance and support provided from European Union funds, participation in public procurement (in case the applicant has an approved repayment schedule due to arrears on health insurance or debt in the Social Insurance Agency, submits this to the application as an annex).

## Cumulation

The minimum aid may be cumulated with each minimum aid granted, and the same expenditure under this scheme cannot be financed from more than one public source.

Aid granted under this scheme cannot be cumulated with State aid in relation to the same, partially or completely overlapping eligible expenditure.

Aid in the form of compensation for the fall in sales may not be granted for the period during which the beneficiary has received other aid from public funds for the same eligible expenditure.

## Eligible expenses

Eligible expenditure is considered to be a 30% decrease in sales exclusively during the eligible period compared to the reference period, which is always the period of the calendar year preceding the eligible period, consisting of the same calendar months as the months making up the eligible period. The reference period for the part of the eligible period from 1 April 2020 to 31 December 2020 shall be the period from 1 April 2019 to 31 December 2019. The reference period for the part of the eligible period from 1 January 2021 to 31 March 2021 shall be the period from 1 January 2020 to 31 March 2020.

## MINIMUM AID SCHEME FOR ROAD TRANSPORT – BUS

The purpose of the aid is to provide a financial contribution to operators who meet the condition of an SME:

- Driving schools, training centers registered to train professional drivers
- International scheduled bus service
- Occasional transportation

### Eligible period

The eligible period is:

- For international regular bus transport period from 01.04.2021 to 31.05.2021
- For occasional transport period from 01.01.2021 to 31.5.2021

### Amount of aid granted

The maximum amount of de minimis aid to a single enterprise may not exceed 200 TEUR. During the period overlapping the current fiscal year and the two previous fiscal years.

The stated value represents the maximum amount of aid received from all providers in the de minimis regime in the territory of the Slovak Republic in the given period.

### Conditions for granting assistance

Beneficiaries may be enterprises that meet the following criteria:

1. no later than 01.03.2020 inclusive to start a business
2. be directly or indirectly affected by measures taken by the competent authorities in connection with the COVID-19 pandemic which have imposed an obligation to suspend or close their establishments or to exclude or reduce the public's presence in their establishments or which have led to a reduction in demand for services; beneficiaries
3. show a decrease in sales due to government measures compared to the reference period specified in Article H. point 1 of the scheme by 30% or more
4. during the eligible period or part of the eligible period for which they apply for aid, have a valid authorization to carry out any of the activities referred to in point 1

The beneficiaries must meet the following conditions:

1. does not request or draw on EU or other funding from another public authority for the same purpose as under this scheme
2. he is not in liquidation, he is not enforced of the decision, he is not subject to bankruptcy proceedings, he is not in bankruptcy, in restructuring and he has not been rejected for a petition to declare bankruptcy due to lack of assets
3. has not violated the ban on illegal employment in the previous 3 years
4. does not have a legally imposed ban on receiving subsidies or subsidies, receiving assistance and support provided from European Union funds.

### Cumulation

The minimum aid may be cumulated with each minimum aid granted, and the same expenditure under this scheme cannot be financed from more than one public source.

Aid granted under this scheme cannot be cumulated with State aid in relation to the same, partially or completely overlapping eligible expenditure.

Aid in the form of compensation for the fall in sales may not be granted for the period during which the beneficiary has received other aid from public funds for the same eligible expenditure.

## Eligible expenses

Eligible expenses are considered to be a decrease in sales of at least 30% exclusively during the eligible period compared to the reference period, which is always the period of the calendar year preceding the eligible period consisting of the same calendar months as the months that make up the eligible period.

The reference period for the part of the eligible period from 1 April 2020 to 31 December 2020 is the period from 1 April 2019 to 31 December 2019. The reference period for the part of the eligible period from 1 January 2021 to 31 March 2021 is the period from 1 January 2020 to 31 March 2020. The reference period for the part of the eligible period from 1 April 2021 to 31 May 2021 is the period from 1 April 2019 to 31 May 2019.

The comprehensive text of the call and the application form can be found on the donor's website:

<https://www.mindop.sk/schema-pomoci/schema-minimalnej-pomoci-pre-oblast-cestnej-dopravy-49392>

# CONCLUSION

## CONCLUSION:

We are constantly monitoring the situation and we will inform you in good time about new facts. If you have any questions or requests, please do not hesitate to contact VGD SLOVAKIA s.r.o. [support.covid19@vgd.eu](mailto:support.covid19@vgd.eu). For more information, visit our [web site](#), [facebook](#) or [Linked-In](#) profile.

Important note: The information provided to the customer is up to date November 23, 2021 is of informative character only and does not replace the legal service within the meaning of Act no. 586/2003 Coll. on Advocacy. VGD Legal s.r.o. is not responsible for the completeness and accuracy of the information referred to in Article. If you have any questions about the information provided to the customer, the customer may ask VGD Legal s.r.o. o the provision of legal services for this purpose.