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**EUROPEAN COMMISSION FOR DEMOCRACY THROUGH LAW**  
**OF THE COUNCIL OF EUROPE**  
**(VENICE COMMISSION)**

**SLOVAK REPUBLIC**

**ACT NO. 109/2025 COLL.**  
**DATED 16 APRIL 2025, AMENDING ACT NO 213/1997 COLL. ON**  
**NON-PROFIT ORGANISATIONS PROVIDING SERVICES OF**  
**GENERAL BENEFIT, AS AMENDED, AND AMENDING AND**  
**SUPPLEMENTING CERTAIN ACTS**  
**AND EXPLANATORY MEMORANDUM**

**PUBLISHED AS [ACT NO. 109/2025 COLL.](#)**

**dated 16 April 2025,**

**amending Act No 213/1997 Coll. on non-profit organisations providing services of general benefit, as amended, and amending and supplementing certain acts**

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

**Art. I**

Act No. 213/1997 Coll. on Non-Profit Organisations Providing Services of General Benefit, as amended by Act No. 35/2002 Coll., Act No. 335/2007 Coll., Act No. 445/2008 Coll., Act No. 8/2010 Coll., Act No. 547/2011 Coll., Act No. 5/2012 Coll., Act No. 352/2013 Coll., Act No. 272/2015 Coll., Act No. 354/2015 Coll., Act No. 91/2016 Coll., Act No. 4/2018 Coll., Act No. 52/2018 Coll., Act No. 112/2018 Coll., Act No. 177/2018 Coll., Act No. 346/2018 Coll., Act No. 221/2019 Coll., Act No. 390/2019 Coll. and Act No. 368/2021 Coll. shall be supplemented as follows:

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

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

6. Section 34a reads as follows:

**"§ 34a**

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

(2) The statement shall include

- a) a summary of income by source and a summary of expenditure; if the non-profit organisation uses it outside the territory of the Member States of the European Union, the States which are party to the Agreement on the European Economic Area and the Swiss Confederation, it shall also indicate the country of use,
- b) a summary of the persons who have contributed to the activities of the non-profit organisation, including the amount of the monetary donation, monetary contribution or the value of the loan received and the identification data of the person who has contributed to the activities of the non-profit organisation, to the following extent
  - 1. the name and surname, if it is a natural person; this shall not apply if the value of the monetary gifts, monetary contributions and loans received from that natural person to the non-profit organisation does not exceed EUR 5 000 in total for the calendar year concerned,
  - 2. the name or business name, identification number and registered office address if it is a legal person,
- c) the identification data of the natural person who is a body or member of a body of the non-profit organisation, in the scope of the first and last name, with an indication of the date on which his/her function was established or ceased to exist, if this function was established or ceased to exist during the calendar year.

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

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

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

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

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

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

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

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

**"§ 34b**

**Fines**

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

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

(3) If the non-profit organisation fails to remedy the breach of this obligation within the specified period of time pursuant to section 35(2), the registry office shall impose a fine of up to EUR 1,000 on the non-profit organisation for the breach of this obligation. If the imposition of the fine has not led to the correction within 30 days from the date of the entry into force of the decision on the imposition of the fine, the registry office shall impose a further fine of up to ten times the upper limit of the rate of the fine pursuant to the first sentence, even repeatedly; when imposing a third and further fine, the lower limit of the rate of the fine shall be EUR 5,000.

(4) When imposing a fine and deciding on the amount of the fine, the registry office shall take into account the gravity, duration and consequences of the infringement and the repeated non-fulfilment or breach of obligations.

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

(6) The fine shall be payable within 30 days from the date on which the decision imposing the fine becomes final.

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

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

8. In Section 35(1), the word "assesses" shall be replaced by the words "is entitled to assess".

9. In section 35, after paragraph 1, the following new paragraphs 2 to 4 shall be inserted:

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

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

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

The former paragraphs 2 and 3 shall be renumbered as paragraphs 5 and 6.

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

**"§ 37ae**

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

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

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

**Art. II**

Act No. 34/2002 Coll. on Foundations and on Amendments to the Civil Code, as amended by Act No. 445/2008 Coll., Act No. 478/2009 Coll., Act No. 352/2013 Coll., Act No. 463/2013 Coll., Act No. 272/2015 Coll., Act No. 91/2016 Coll., Act No. 125/2016 Coll., Act No. 279/2017 Coll., Act No. 52/2018 Coll., Act No. 112/2018 Coll., Act No. 177/2018 Coll., Act No. 346/2018 Coll. and Act No. 390/2019 Coll. are amended as follows:

1. In Section 15(1)(b), the words "Section 36(5)" shall be replaced by the words "Section 36(7)".
2. In Section 27(4), point (b) reads:  
"(b) approve the financial statements, the annual report of the Foundation and the statement,".
3. The heading of the sixth section reads:  
" ACCOUNTS, ANNUAL REPORT AND STATEMENT".
4. In section 35(2), points (c), (d) and (f) are deleted.

The former points (e) and (g) to (j) are renumbered as points (c) to (g).

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

6. After § 35, § 35a shall be inserted, which, including the heading, shall read as follows:

**"§ 35a  
Statement**

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

(2) The statement shall include

- a) a breakdown of income by source and a breakdown of expenditure (costs) by type of activity of the Foundation and separately the amount of expenditure (costs) for the administration of the Foundation, including the decision of the Board of Trustees pursuant to section 28(1) and a breakdown pursuant to section 28(2) and (3); if the Foundation uses them outside the territory of the Member States of the European Union, States that are party to the Agreement on the European Economic Area and the Swiss Confederation, it shall also indicate the country of their use,
- b) a summary of the persons who have contributed to the activities of the Foundation, including the amount of the monetary donation, monetary contribution or value of the loan received and the identifying data of the person who has contributed to the activities of the Foundation, to the following extent
  - 1. the name and surname if it is a natural person; this shall not apply if the value of the monetary gifts, monetary contributions and loans received by that natural person to the Foundation does not exceed EUR 5 000 in total for the calendar year concerned,
  - 2. the name or business name, identification number and registered office address if it is a legal person,
- c) the identification data of the natural person who is a body or member of a body of the foundation, in the scope of the first and last name, with the date of creation or termination of his/her function, if this function was created or terminated during the calendar year.

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

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

(5) The foundation shall deposit the statement in the public part of the register of financial statements by 15 July of the calendar year in which it is obliged to prepare the statement.

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

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

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

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

7. In § 36, after paragraph 1, new paragraphs 2 and 3 are inserted, which read as follows:

"(2) If the foundation fails to deposit the statement in the public part of the register of financial statements pursuant to section 35a(5), the registry office shall impose a fine of up to EUR 1 000 on the foundation for breach of this obligation. If the imposition of the fine has not led to a remedy within 30 days from the date of entry into force of the decision on the imposition of the fine, the registry office shall impose a further fine of up to ten times the upper limit of the rate of the fine under the first sentence, also repeatedly; when imposing a third and further fine, the lower limit of the rate of the fine shall be EUR 5,000.

(3) If the foundation fails to remedy the breach of this obligation within the specified period of time pursuant to section 37(2), the registry office shall impose a fine of up to EUR 1,000 on the foundation for the breach of this obligation. If the imposition of the fine has not led to the correction within 30 days from the date of the entry into force of the decision on the imposition of the fine, the registry office shall impose a further fine of up to ten times the upper limit of the rate of the fine pursuant to the first sentence, also repeatedly; in the case of the imposition of the third and further fine, the lower limit of the rate of the fine shall be EUR 5,000."

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

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

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

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

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

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

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

The former paragraphs 2 and 3 are renumbered as paragraphs 5 and 6.

11. In Article 37(6), the words 'Article 36(5)' shall be replaced by 'Article 36(7)'.

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

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

**"§ 42e**

**Transitional provisions to the modifications effective from 1 June 2025**

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

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

**Art. III**

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

1. in § 16, paragraph 2, point b) reads:

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

2. In Section 25(2), points (c) and (d) shall be deleted.

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

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

4. After § 25, § 25a shall be inserted, which, including the heading, shall read as follows:

**"§ 25a**

**Statement**

(1) The Fund shall prepare a statement for a calendar year by 30 June of the following calendar year.

(2) The statement shall include

- a) a summary of income by source and a summary of expenditure; if the Fund uses it outside the territory of the Member States of the European Union, the States which are party to the Agreement on the European Economic Area and the Swiss Confederation, it shall also indicate the country of use,



- b) a summary of the persons who have contributed to the activities of the Fund, including the amount of the monetary donation, monetary contribution or the value of the loan received and the identifying data of the person who has contributed to the activities of the Fund, to the following extent
  - 1. the name and surname if it is a natural person; this shall not apply if the value of the monetary gifts, monetary contributions and loans received from that natural person to the Fund does not exceed EUR 5 000 in total for the calendar year in question,
  - 2. the name or business name, identification number and registered office address if it is a legal person,
- c) the identification data of the natural person who is a body or member of a body of the Fund, in the scope of the first and last name, indicating the date on which his/her function was established or ceased, if this function was established or ceased during the calendar year.

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

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

(5) The Fund shall deposit the statement in the public part of the register of financial statements by 15 July of the calendar year in which it is obliged to prepare the statement.

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

The footnotes to references 9a and 9b shall be replaced by the following:

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

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

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

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

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

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

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

The former paragraph 2 shall be renumbered as paragraph 5.

7. Section 27, including the heading, shall be deleted.

8. After § 30, § 30a shall be inserted, which, including the heading, shall read as follows:

**"§ 30a  
Fines**

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

(2) If the fund fails to remedy the breach of this obligation within the specified period of time pursuant to section 26(2), the registry office shall impose a fine of up to EUR 1,000 on the fund for the breach of this obligation. If the imposition of the fine has not led to the correction within 30 days from the date of the entry into force of the decision on the imposition of the fine, the registration office shall impose a further fine of up to ten times the upper limit of the fine rate pursuant to the first sentence, also repeatedly; when imposing a third and further fine, the lower limit of the fine rate is EUR 5,000.

(3) When imposing a fine and deciding on the amount of the fine, the registry office shall take into account the gravity, duration and consequences of the infringement and the repeated non-fulfilment or breach of obligations.

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

(5) The fine shall be payable within 30 days from the date on which the decision imposing the fine becomes final.

(6) In the decision on the imposition of a fine pursuant to paragraph (1), second sentence, the registry office shall specify a reasonable period of time for the deposit of the statement in the public part of the register of financial statements, which shall not be shorter than 30 days and not longer than 60 days.

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

9. After section 32a, there shall be inserted section 32b, which, including the heading, shall read as follows:

**"§ 32b****Transitional provisions to the modifications effective from 1 June 2025**

- (1) The provisions of section 25(2) as effective from 1 June 2025 shall apply for the first time when the annual report for the calendar year 2026 is drawn up.
- (2) The statement shall be prepared under section 25a(1) for the first time for the period from 1 June 2025 to 31 December 2025."

**Art. IV**

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

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

**"§ 17b**

- (1) An association whose income<sup>5a</sup>) in a calendar year exceeds EUR 35 000 shall be obliged to prepare a statement for that calendar year by 30 June of the following calendar year.
- (2) The statement shall be approved by the statutory body of the association.
- (3) The statement shall include
  - a) an overview of revenue by source and an overview of expenditure; if the association uses it outside the territory of the Member States of the European Union, the States which are contracting parties to the Agreement on the European Economic Area and the Swiss Confederation, it shall also indicate the country of use,
  - b) a summary of the persons who have contributed to the activities of the association, including the amount of the monetary donation, contribution or loan received and the identification details of the person who has contributed to the activities of the association, to the following extent
    1. the name and surname if it is a natural person; this shall not apply if the value of the monetary gifts, monetary contributions and loans received from that natural person to the association does not exceed EUR 5 000 in total for the calendar year in question,
    2. the name or business name, identification number and registered office address if it is a legal person,
  - c) the identification data of the natural person who is a body or member of a body of the association, in the scope of the first and last name, with an indication of the date of creation or termination of his/her function, if this function was created or terminated during the calendar year; this does not apply if it is a body of the association of which each member of the association is a member according to the articles of association.
- (4) The amount referred to in paragraph 3(b)(1) shall not include the amount of the membership fee.

(5) The amount under paragraph 3(b) of the first subparagraph shall not include the value of a monetary gift or monetary contribution made for the purpose of assisting a particular person with a disability or other adverse health condition, the amount of the payment for the provision of social services in a social services institution pursuant to a special regulation<sup>5b)</sup> or the amount of the payment for the provision of health care pursuant to a special regulation.<sup>5c)</sup>

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

(7) The association pursuant to paragraph (1) shall deposit the statement in the public part of the register of financial statements by 15 July of the calendar year in which it is obliged to prepare the statement.

(8) If, after the publication of the statement, facts are discovered which are the reason for its correction, the association under paragraph 1 shall be obliged to carry out such correction without delay.

### **§ 17c**

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

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

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

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

### **§ 17d**

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

### **§ 17e**

A legal person with its registered office outside the territory of the Slovak Republic, which is an association under the law of the State in the territory of which it has its registered office, or its organisational unit may operate in the territory of the Slovak Republic under the same conditions and to the same extent as an association established under this Act, if it fulfils the

conditions for registration in the register of non-governmental non-profit organisations laid down by this Act.

### **§ 17f** **Fines**

(1) If an association pursuant to section 17b(1) fails to file a statement pursuant to section 17b(7), the Ministry shall impose a fine of up to EUR 1,000 on the association for breach of this obligation. If the imposition of the fine has not led to a remedy within 30 days of the date of entry into force of the decision imposing the fine, the Ministry shall impose a further fine of up to ten times the upper limit of the rate of the fine pursuant to the first sentence, even repeatedly; for the imposition of a third and further fine, the lower limit of the rate of the fine shall be EUR 5,000.

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

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

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

(5) The fine shall be payable within 30 days of the date on which the decision imposing the fine becomes final.

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

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

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

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

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

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

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

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

**"§ 20b****Transitional provision to the modifications effective from 1 June 2025**

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

**Art. V**

Act No 116/1985 Coll. on the conditions of activity of organisations with an international element in the Czechoslovak Socialist Republic, as amended by Act No 157/1989 Coll. and Act No 346/2018 Coll. is supplemented as follows:

1. After § 6a, the following §§ 6b to 6e shall be inserted, including the headings:

**"§ 6b**

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

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

(3) The statement shall include

- a) a breakdown of revenue by source and a breakdown of expenditure; if the organisation with an international component uses it outside the territory of the Member States of the European Union, the States which are party to the Agreement on the European Economic Area and the Swiss Confederation, it shall also indicate the country of use,
- b) a summary of the persons who have contributed to the activities of the organisation with an international component, including the amount of the monetary donation, monetary contribution or value of the loan received and the identification details of the person who has contributed to the activities of the organisation with an international component, to the following extent
  1. the name and surname, if a natural person; this shall not apply if the value of the monetary gifts, monetary contributions and loans received from that natural person to the organisation with an international dimension does not exceed EUR 5 000 in total for the calendar year in question,
  2. the name or business name, identification number and registered office address if it is a legal person,
- c) the identification data of the natural person who is an organ or member of an organ of an organisation with an international dimension, in the form of first and last name, indicating the date on which his or her office was created or ceased to exist, if that office was created or ceased to exist during the calendar year; this shall not apply in the case of an organ of an organisation with an international dimension of which, according to its statutes, every member of the organisation with an international dimension is a member.

(4) The amount referred to in paragraph (3)(b)(1) shall not include the value of a monetary gift or monetary contribution made for the purpose of assisting a particular person with a disability

or other adverse health condition, the amount of payment for the provision of social services in a social services institution pursuant to a special regulation<sup>5)</sup> or the amount of payment for the provision of health care pursuant to a special regulation.<sup>6)</sup>

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

(6) An organisation with an international element pursuant to paragraph (1) shall deposit the statement in the public part of the register of financial statements by 15 July of the calendar year in which it is obliged to prepare the statement.

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

### **§ 6c**

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

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

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

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

### **§ 6d**

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

### § 6e

(1) If an organization with an international element pursuant to § 6b (1) fails to file a statement pursuant to § 6b (6), the Ministry of the Interior shall impose a fine of up to EUR 1,000 on the organization with an international element for violation of this obligation. If the imposition of the fine has not led to a remedy within 30 days of the date of entry into force of the decision imposing the fine, the Ministry of the Interior shall impose a further fine of up to ten times the upper limit of the rate of the fine pursuant to the first sentence, including repeatedly; when imposing a third and further fine, the lower limit of the rate of the fine shall be EUR 5,000.

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

(3) When imposing a fine and deciding on the amount of the fine, the Ministry of the Interior shall take into account the gravity, duration and consequences of the unlawful act and the repeated non-performance or violation of obligations.

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

(5) The fine shall be payable within 30 days from the date on which the decision on the imposition of the fine becomes final.

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

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

The footnotes to references 4 to 6 shall read as follows:

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

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

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



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

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

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

**Art. VI**

Act No 211/2000 Coll. on free access to information and on amending and supplementing certain acts (Freedom of Information Act), as amended by Act No 747/2004 Coll., Act No 628/2005 Coll., Act No. 207/2008 Coll., Act No. 477/2008 Coll., Act No. 145/2010 Coll., Act No. 546/2010 Coll., Act No. 204/2011 Coll., Act No. 220/2011 Coll., Act No. 382/2011 Coll., Act No. 341/2012 Coll., Act No. 340/2015 Coll., Act No. 125/2016 Coll., Act No. 276/2020 Coll., Act No. 392/2020 Coll., Act No. 373/2021 Coll., Act No. 395/2021 Coll., Act No 251/2022 Coll., Act No 428/2022 Coll., Act No 367/2024 Coll., Act No 401/2024 Coll. and Resolution No 58/2025 Coll. of the Constitutional Court of the Slovak Republic are amended as follows:

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

"(4) Obligated persons are furthermore non-governmental non-profit organisations,<sup>2b)</sup> to which obliged persons under paragraphs 1 and 2 have provided public funds,<sup>7a)</sup> or to which obliged persons under paragraph 3 have provided funds in the management of public funds, the management of the property of the state, the property of a municipality or the property of a higher territorial unit, if they are  
(a) have been granted a one-off contribution from public funds of at least EUR 3 300, or  
(b) within one financial year, public funds have been granted in an aggregate amount of at least EUR 10 000.'.

Paragraph 4 shall be renumbered as paragraph 5.

The footnote to reference 2b reads as follows:

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

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

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

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

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

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

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

Paragraphs 6 to 16 shall be renumbered as paragraphs 7 to 17.

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

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

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

"(5) In the case of an obliged person under section 2(4), the obligation under paragraph (1) shall be deemed to have been fulfilled by the provision of the requested information to the extent and in the manner provided for in section 16 within the period prescribed by law. If the obliged person pursuant to Section 2(4) does not comply with the request, even in part, it shall, within eight working days of the date of the request, submit to the obliged person pursuant to Section 2(1) and (2), who has provided it with public funds, a substantiated request for a decision pursuant to paragraph 2, together with the request and the file material. If the obliged person pursuant to § 2(4) has been provided with funds by the obliged person pursuant to § 2(3), the obliged person pursuant to § 2(4) shall submit the complaint pursuant to the second sentence, together with the application and the file, to the obliged person pursuant to § 2(1) and (2) designated pursuant to paragraph 4.'"

Paragraphs 5 to 7 shall be renumbered as paragraphs 6 to 8.

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

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

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

11. In § 21e(6), the words "under § 5a(13)" are replaced by "under § 5a(14)".

## **Art. VII**

Act No 431/2002 Coll. on Accounting, as amended by Act No 562/2003 Coll., Act No 561/2004 Coll., Act No 518/2005 Coll., Act No 688/2006 Coll., Act No 198/2007 Coll., Act No 540/2007 Coll., Act No 621/2007 Coll., Act No 378/2008 Coll., Act No. 465/2008 Coll., Act No. 567/2008 Coll., Act No. 61/2009 Coll., Act No. 492/2009 Coll., Act No. 504/2009 Coll., Act No. 486/2010 Coll., Act No. 547/2011 Coll., Act No. 440/2012 Coll., Act No. 352/2013 Coll., Act No. 463/2013 Coll., Act No. 333/2014 Coll., Act No. 130/2015 Coll., Act No. 423/2015 Coll., Act No. 125/2016 Coll., Act No. 264/2017 Coll., Act No. 275/2017 Coll., Act No. 213/2018

Coll., Act No. 363/2019 Coll., Act No 390/2019 Coll., Act No 198/2020 Coll., Act No 421/2020 Coll., Act No 456/2021 Coll., Act No 249/2022 Coll., Act No 407/2022 Coll., Act No 309/2023 Coll., Act No 105/2024 Coll. and Act No 248/2024 Coll. are amended as follows:

1. in § 23, paragraph 2 shall be supplemented by the following point (p):  
"p) transparency statements pursuant to special regulations.<sup>29daaa</sup>".

The footnote to reference 29daaa reads as follows:

"<sup>29daaa</sup>) § 6b of Act No. 116/1985 Coll. on the conditions of activity of organisations with an international element in the Czechoslovak Socialist Republic as amended by Act No. .../2025 Coll. on the conditions of activity of organisations with an international element in the Czechoslovak Socialist Republic as amended by Act No. .../2025 Coll.

§ 17b of Act No 83/1990 Coll. on the association of citizens, as amended by Act No .../2025 Coll.

§ Section 25a of Act No. 147/1997 Coll. as amended by Act No. .../2025 Coll.

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

§ 35a of Act No 34/2002 Coll. as amended by Act No .../2025 Coll.

2. In Section 23b(1), the words "to (j)" shall be replaced by the words "to (p)".

### **Art. VIII**

This Act shall enter into force on 1 June 2025.

The President of the Slovak Republic

the President of the National Council of the Slovak Republic

the Prime Minister of the Slovak Republic

## EXPLANATORY MEMORANDUM

### A. General part

The National Council of the Slovak Republic is submitting to the National Council of the Slovak Republic a proposal of the members of the National Council of the Slovak Republic Rudolf Huliak, Dagmar Kramplová, Milan Garaj and Adam Lučanský for the issuance of an Act supplementing **Act No. 213/1997 Coll. on non-profit organisations providing services of general benefit, as amended, and amending certain Acts.**

The aim of this proposal is to increase the transparency of financing of non-governmental non-profit organisations, which is a key element for strengthening public trust in non-governmental non-profit organisations by publishing information on donations and donors if their amount exceeds a value defined by law either once or cumulatively. Disclosure of information on donations and contributions brings a number of benefits:

#### **Credibility and transparency:**

The public has the right to be informed where the funds of NGOs operating in the public space come from. Public disclosure of contributions, donations and loans will make it possible to monitor what resources NGOs raise and how they manage them. This step increases the transparency and credibility of the activities of NGOs.

#### **Better control of the flow of funds:**

Publishing detailed information on contributions, donations and loans will allow for more effective control and monitoring of the flow of funds. Both the public and supervisory authorities will have a better overview of how these funds are used and will be able to identify possible irregularities or misuse of funds. Equally importantly, the proposal strengthens the protection of society against the laundering of the proceeds of crime and the protection against the financing of terrorism through the potential financial flows in the management process of NGOs.

#### **Increased pressure for responsible management:**

Public disclosure of financial information encourages NGOs to be more accountable and transparent in their management. This leads to better financial management and responsible use of donated or borrowed funds.

#### **Promoting public trust and engagement:**

The public and stakeholders will have the opportunity to better understand the mission and activities of NGOs through transparent disclosure of their funding information. This approach can foster trust and engagement with the public, who will have a clearer picture of how their contributions are being used.

Disclosing this information is therefore a step towards greater transparency, scrutiny and trust in NGOs. This is a measure that benefits not only the NGOs themselves, but also the public and

the wider community, as it contributes to a more transparent and accountable functioning of the NGO sector.

The bill has positive impacts on the public administration budget. Improved control of sector financing and penalties for non-compliance with legal obligations represent potential positive impacts on the general government budget. Due to the extension of the disclosure obligations of the entities concerned, the public can be expected to have more and better control over the financing or financial operations of the entities concerned. The draft law introduces new obligations for non-governmental non-profit organisations, which has negative impacts on the business environment - however, these are introduced as a result of achieving greater transparency and control of financial operations. The draft law has no direct social impacts, on the computerisation of society, on the environment, on public administration services for the citizen, or on marriage, parenthood and the family. The draft law is in line with the Constitution, constitutional laws, international treaties to which the Slovak Republic is bound, laws, European Union law and the findings of the Constitutional Court of the Slovak Republic.

The draft law is in accordance with the Constitution, constitutional laws, international treaties to which the Slovak Republic is bound, laws, European Union law and the rulings of the Constitutional Court of the Slovak Republic.

## **B. Special Part**

### **On Art. I**

#### **On point 1**

Legislative and technical amendment in connection with point 2.

#### **On point 2**

It is proposed to extend the involuntary dissolution of a non-profit organisation in the event of a breach of one of the new provisions under Section 6c(2) or (5) of Act No 346/2018 Coll. on the Register of Non-Governmental Non-Profit Organisations and on Amendments and Additions to Certain Acts, as amended. The provision is the last of the alternatives of sanction for non-payment of the fine within the specified period or failure to fulfil the obligations stipulated by law.

#### **On point 3**

Legislative and technical amendment in connection with point 4.

**On point 4**

It is proposed to expand the content of the annual report of a non-profit organisation in order to ensure a greater degree of transparency and accountability in the area of funding of non-profit organisations. The intention is to introduce the obligation to publish information on donors, contributors and creditors whose donations, contributions or loans individually or in aggregate per calendar year exceed EUR 5 000. The proposal is a response to the growing public demand for transparency and control of the origin of funds addressed to non-governmental non-profit organisations. The proposal sets out minimum disclosure requirements while maintaining the requirements for the protection of personal data under specific legislation.

It is also an effort to reduce the potential misuse of NPOs for illegal activities such as money laundering or terrorist financing. A detailed overview of specific contribution or donation activities promotes ethical and responsible contributions and donations, while allowing the public to better understand the basics of the financing and functioning of non-profit entities. The proposed change thus contributes to increasing public confidence in the non-profit sector and strengthens its legitimacy and independence.

**On point 5**

A transitional provision is proposed to regulate the timeframe for the effectiveness of the law, taking into account the possibilities of the persons concerned as well as the implementation of the proposed obligations in practice.

**ON ARTICLE II****On point 1**

Legislative and technical amendment in connection with point 2.

**On point 2**

It is proposed to extend the involuntary dissolution of a foundation in the event of a breach of one of the new provisions under Article 6c(2) or (5) of Act No 346/2018 Coll. on the Register of Non-Governmental Non-Profit Organisations and on Amendments and Additions to Certain Acts, as amended. The provision is the last of the alternatives of sanction for non-payment of the fine within the specified period or failure to fulfil the obligations stipulated by law.

**On point 3**

The amount for the donor overview in the annual report is increased to EUR 5 000 and the overview is extended to include additional donor identifiers.

**On point 4**

It is proposed to extend the content of the Foundation's annual report to ensure a greater degree of transparency and accountability in the area of funding of non-profit organisations. The intention is to introduce an obligation to disclose information on contributors and creditors whose contributions or loans, individually or in aggregate, exceed EUR 5 000 per calendar year. The proposal is a response to the growing public demand for transparency and control of the origin of funds addressed to NGOs. The proposal sets out minimum disclosure requirements while maintaining the requirements for the protection of personal data under specific legislation.

It is also an effort to reduce the potential misuse of NPOs for illegal activities such as money laundering or terrorist financing. The proposed change thus contributes to increasing public confidence in the non-profit sector and strengthens its legitimacy and independence.

**On point 5**

The provision on the protection of donors' anonymity is deleted due to the need to ensure a higher level of public scrutiny of the financial resources provided to foundations. Transparent disclosure of information on donors and the amount of their donations ensures public scrutiny of funding sources and contributes to the prevention of corruption and conflicts of interest. Removing anonymity also increases the accountability of donors and motivates them to behave ethically. The deletion of the provision in question allows the public, supervisory authorities and other stakeholders to better monitor and evaluate financial flows to foundations, thereby increasing overall transparency and trust in the NGO sector. The proposed change is in line with the trend towards strengthening transparency and integrity in the public sector.

**On point 6**

A transitional provision is proposed to regulate the timeframe for the entry into force of the law, taking into account the possibilities of the persons concerned as well as the implementation of the proposed obligations in practice.

**ON ARTICLE III****On point 1**

Legislative and technical amendment in connection with point 2.

**On point 2**

It is proposed to extend the involuntary dissolution of non-investment funds in the event of a breach of one of the new provisions under Article 6c(2) or (5) of Act No 346/2018 Coll. on the Register of Non-Governmental Non-Profit Organisations and on Amendments and Additions to Certain Acts, as amended. The provision is the last of the alternatives of sanction for non-payment of the fine within the specified period or failure to fulfil the obligations stipulated by law.

**On point 3**

Legislative and technical amendment in connection with point 4.

**On point 4**

It is proposed to expand the content of the annual report of the non-investment fund in order to ensure a greater degree of transparency and accountability in the financing of non-investment funds. The intention is to introduce an obligation to disclose information on donors, contributors and creditors whose donations, contributions or loans, individually or in aggregate over a calendar year, exceed EUR 5 000. The proposal is a response to the growing public demand for transparency and control of the origin of funds addressed to non-governmental non-profit organisations. The proposal sets out minimum disclosure requirements while maintaining the requirements for the protection of personal data under specific legislation.

It is also an effort to reduce the potential misuse of NPO funds for illegal activities such as money laundering or terrorist financing. A detailed overview of specific contribution or donation activities promotes ethical and responsible contribution and donation, while allowing the public to better understand the basics of funding and the functioning of non-profit entities. The proposed change thus contributes to increasing public confidence in the non-profit sector and strengthens its legitimacy and independence.

**On point 5**

The provision on the protection of donor anonymity is deleted because of the need to ensure a higher level of public scrutiny of the financial resources provided to non-investment funds. Transparent disclosure of information on donors and the amount of their donations ensures public scrutiny of funding sources and contributes to the prevention of corruption and conflicts of interest. Removing anonymity also increases the accountability of donors and motivates them to behave ethically. The deletion of the provision in question allows the public, supervisory authorities and other stakeholders to better monitor and evaluate financial flows to non-investment funds, thereby increasing overall transparency and trust in the NGO sector. The proposed change is in line with the trend towards strengthening transparency and integrity in the public sector.



**On point 6**

A transitional provision is proposed to regulate the timeframe for the effectiveness of the law, taking into account the possibilities of the persons concerned as well as the implementation of the proposed obligations in practice.

**ON ARTICLE IV****On point 1**

Point 3 introduces the responsibility and obligation of the statutory body of a civic association to approve and be accountable for the annual report of the civic association as well as for the facts contained therein.

**On point 2**

The power of the Ministry of the Interior of the Slovak Republic to dissolve a civic association in the event of failure to comply with the obligation imposed by the Ministry of the Interior of the Slovak Republic to deposit the annual report in the register of accounts, as is the case with other non-governmental non-profit organisations, is laid down.

The provision also proposes the dissolution of a civil association in the event of a breach of one of the new provisions under Section 6c(2) or (5) of Act No 346/2018 Coll. on the Register of Non-Governmental Non-Profit Organisations and on Amendments and Additions to Certain Acts, as amended, the sanction in question being the last of the alternatives to the sanction for non-payment of the fine within the specified period or failure to comply with the obligations laid down by the law.

**On point 3****On § 16a**

It establishes the obligation for a civil association to draw up an annual report within a specified period of time and defines the content of the report. The annual report is one of the instruments of public scrutiny of CSOs, and its public accessibility will make their activities and management more transparent. In order to eliminate as far as possible the administrative burden on small CSOs in the context of the proposed legislative amendments, a revenue threshold is set for the obligation to draw up the CSO annual report.

**On § 16b**

The Ministry of the Interior of the Slovak Republic, as the body supervising the activities of civic associations, has the possibility to impose a fine on a civic association if it fails to send the annual report within the set deadline. A fine under this Act may be imposed

only if the facts in question are fulfilled. In the decision to impose a fine, the Ministry of the Interior of the Slovak Republic shall set a reasonable time limit for the civil association to deposit the annual report in the public register of financial statements. In the context of the proposed legislative amendments, the annual report is an important source of information on the activities of the civic associations concerned.

### **On § 16c**

The tasks and the supervisory authority, which is the Ministry of the Interior of the Slovak Republic, are defined.

### **On point 4**

A transitional provision is proposed to regulate the timeframe for the effectiveness of the Act, taking into account the possibilities of the persons concerned as well as the implementation of the proposed obligations in practice.

## **ON ART. V**

### **On point 1**

Point 3 introduces the responsibility and obligation of the statutory body of an organisation with an international dimension to approve and be accountable for the annual report of an organisation with an international dimension as well as for the facts contained therein.

### **Concerning point 2**

The power of the Ministry of the Interior of the Slovak Republic to suspend the activity or withdraw the authorisation issued pursuant to Article 3(1) of Act No 116/1985 Coll. on the conditions of activity of organisations with an international dimension in the Czechoslovak Socialist Republic, as amended, in the event of failure to comply with the obligation imposed by the Ministry of the Interior of the Slovak Republic to deposit the annual report in the register of accounts, as is the case with other non-governmental non-profit-making organisations, is laid down.

The provision also proposes the suspension of the activities or withdrawal of the permit of an organisation with an international element in the event of a breach of one of the new provisions under Section 6c(2) or (5) of Act No 346/2018 Coll. on the Register of Non-Governmental Non-Profit Organisations and on Amendments and Additions to Certain Acts, as amended, the sanction in question being the last of the alternatives to the sanction for non-payment of the fine within the specified period or failure to comply with the obligations laid down by the law.

**On point 3****On § 6b**

The obligation for an organisation with an international dimension to draw up an annual report within a specified time limit is laid down, while the content of the report is defined. The annual report is one of the instruments of public scrutiny of organisations with an international dimension and its public accessibility will allow greater transparency of their activities and management. In order to eliminate as far as possible the administrative burden on small organisations with an international dimension in the context of the proposed legislative amendments, a revenue threshold is set for the obligation for an organisation with an international dimension to draw up an annual report.

**On § 6c**

The Ministry of the Interior of the Slovak Republic, as the body supervising the activities of organisations with an international component, has the possibility to impose a fine on an organisation with an international component if it fails to send the annual report within the set deadline. A fine under this Act may be imposed only if the facts in question are fulfilled. In the decision to impose a fine, the Ministry of the Interior of the Slovak Republic shall set a reasonable time limit for the organisation with an international element to deposit the annual report in the public register of financial statements. In the context of the proposed legislative amendments, the annual report is an important source of information on the activities of the organisations with an international dimension concerned.

**On § 6d**

The tasks and the supervisory authority, which is the Ministry of the Interior of the Slovak Republic, are defined.

**On point 4**

A transitional provision is proposed to regulate the timeframe for the effectiveness of the Act, taking into account the possibilities of the persons concerned as well as the implementation of the proposed obligations in practice.

**ON ART. VI****On point 1**

It is proposed to introduce the designation of non-governmental non-profit organisations receiving funds from abroad in excess of EUR 5 000 per calendar year as 'foreign-supported

organisations', as well as the specifics and rules of this designation. The obligation to register as a 'foreign-supported organisation' and the reporting obligations associated with this classification increase transparency and allow the public to better understand the sources of funding for non-profit organisations.

The proposed provisions also establish penalties for NGOs that fail to comply with their reporting obligations and provide mechanisms for removing the designation in the event that the organization ceases to receive foreign funding in the amount specified. These measures are aimed at ensuring compliance with the rules and preventing abuse by NPOs.

## TO THE ARTICLE. VII

The law is proposed to take effect from 1 January 2025, given the necessary legislative time to prepare and provide for new obligations for the entities concerned.

### Clause on selected impacts

**A.1. Title of the material:** Draft Act, supplementing Act No 575/2001 Coll. on the organisation of government activity and the organisation of central government administration, as amended, and amending certain Acts

#### A.2. Impacts:

Impact	Positive	Negative	None
<b>1. Impacts on the general government budget</b>	X		
<b>2. Impacts on the business environment - is there an increase in regulatory burden?</b>		X	
<b>3. Social impacts</b>			X
– Impacts on the economy of the population,			X
– social exclusion,			X
– equal opportunities and gender equality and employment impacts			X
<b>4. Environmental impacts</b>			X
<b>5. Impacts on the computerisation of society</b>			X
<b>6. Impacts on public administration services for the citizen</b>			X
– impacts of public services on the citizen			X
– impacts on public service processes			X
<b>7. Impacts on marriage, parenthood and family</b>			X

#### A.3 Notes:

The bill has positive impacts on the public budget. Improved control of sector financing and penalties for non-compliance with legal obligations are potential positive impacts on the general government budget. Due to the extension of the disclosure obligations of the entities concerned, the public can be expected to have more and better control over the financing or financial operations of the entities concerned. The draft law introduces new obligations for non-governmental non-profit organisations, which has negative impacts on the business

environment - however, these are introduced as a result of achieving greater transparency and control of financial operations. The draft law has no direct social impacts, on the computerisation of society, on the environment, on public administration services for the citizen, or on marriage, parenthood and the family. The draft law is in line with the Constitution, constitutional laws, international treaties to which the Slovak Republic is bound, laws, European Union law and the findings of the Constitutional Court of the Slovak Republic.

**A.4. Alternative solutions:**

Not applicable

**A.5. Opinion of the co-legislators:**

The draft law was sent to the Ministry of Finance of the Slovak Republic for consideration. The opinion of the Ministry of Finance of the Slovak Republic will be delivered to the draft additionally.

**COMPATIBILITY CLAUSE**  
**of the draft law with the law of the European Union**

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- 1. Proposer:** Members of the National Council of the Slovak Republic.
- 2.** Act supplementing Act No 213/1997 Coll. on non-profit organisations providing services of general benefit, as amended, and amending and supplementing certain Acts.
- 3. Subject of the draft law:** It is in line with the legislation of the European Union;
  - (a) it is not covered by the primary law of the European Union
  - (b) is not covered by secondary European Union law
  - (c) is not covered by the case-law of the Court of Justice of the European Union

**The subject matter of the Act is not covered by European Union law, therefore points 4 and 5 are not completed.**