



Tax&Legal Highlights

Slovakia

Cybersecurity Act

This act transposes Directive (EU) 2016/1148 of the European Parliament and of the Council and creates a legislative framework to ensure cyberspace security.

The National Council of the SR passed, and the president signed the new Cybersecurity Act ("Act"), which transposes Directive (EU) 2016/1148 of the European Parliament and of the Council concerning measures for a high common level of security of network and information systems across the Union ("Directive") into Slovak law. The Act creates a legislative framework regulating cyberspace security (networks, information systems, internet, private networks) and ensures compliance with the requirements of the European Union in this field stipulated in the Directive.

The Act defines the following terms:

- **Cybersecurity:** means the ability of networks and information systems to resist any action that compromises availability, authenticity, integrity

or confidentiality of data and services accessible via these networks or information systems,

- **Threat:** means any identifiable circumstance or event having an adverse effect on cybersecurity,
- **Cybersecurity Incident:** means an event having an adverse effect on cybersecurity (due to breach of network security, information system or breach of security policy) with a resulting loss of data confidentiality, data destruction or breach of system integrity, limitation or denial of access or the compromising of activities of an essential or digital service and a threat to information safety).

There are several public authorities active in the cybersecurity area, ie the National Security Authority, ministries and other central government bodies. The Act regulates their organisation, operation, their status and stipulates that the National Security Authority acts as the CSIRT – Computer Security Incident Response Team which, in compliance with the Directive, is competent to address cybersecurity incidents. Efficient cybersecurity management, coordination, records and control of the public administration is to be undertaken by the Single Cybersecurity Information System administered and operated by the National Security Authority.

The Act further stipulates conditions for operating essential and digital services (the classification of these services is given in the annexes to the Act), the status and responsibilities of the operator of these services, including stipulating the conditions for the fulfilment of the notification duty, reporting and resolving cybersecurity incidents and the penalties for violation of the Act.

The Act enters into effect on 1 April 2018, with some parts of the Act taking effect on 25 May 2018.

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Methodological Guidance of the Ministry of Finance of the Slovak Republic No. MF/020525/2017-724 on the Mutual Agreement Procedure was published on 26 February 2018

The Ministry of Finance of the Slovak Republic published Methodological Guidance No. MF/020525/2017-724 on the Mutual Agreement Procedure. The Methodological Guidance is available here: [link](#)

We informed in Deloitte News February 2018 that the Ministry of Finance of the Slovak Republic had submitted Methodological Guidance No. MF/020525/2017-724 on the Mutual Agreement Procedure for inter-departmental review. The above Guidance was published on 26 February 2018 and is available here: [link](#)

The Methodological Guidance deals with issues arising from resolving cases where the contracting states may be in dispute over the interpretation of individual provisions of a double taxation treaty ("DTT"). Such a situation could result in double taxation, despite the existence of a valid DTT. In the Slovak Republic, the body competent to address such cases by agreement under the DTT is the Ministry of Finance of the Slovak Republic.

The Methodological Guidance applies to mutual agreement procedures under the DTT and also deals with the Arbitration Convention and the formal and substantive elements of a given procedure in the SR. It addresses the object and purpose of a mutual agreement procedure and the start and end thereof. It describes the elements of an application for starting a given procedure, and stipulates the time limits, and recommended actions to be taken by a taxpayer to assist the procedure and the allocation of costs related to the procedure.

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