

THE EPPO/OLAF **XXIV**

Compendium of National Procedures

Desktop Codes on the Procedural Law of the
Member States with Annotations by National Experts

Pierre Hauck and Jan-Martin Schneider

Slovakia



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Volume XXIV – Slovakia

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Volumes I (Austria) – XXVII (Sweden)

Volume XXIV – Slovakia

Prof. Dr. Pierre Hauck LL.M. (Sussex)

University of Giessen

Dr. Jan-Martin Schneider

University of Giessen

Assisted by

Nur Sena Karakocaoğlu,

Sophie Meyer

and Alastair Alexander Laird

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Pierre Hauck
Jan-Martin Schneider

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Tel.: +49 (0)30 / 42 85 10 90
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Dr Pierre Hauck LL.M. (Sussex) is Professor of Criminal Law at the Justus Liebig University of Giessen, Dr Jan-Martin Schneider, Nur Sena Karakocaoğlu and Alastair Alexander Laird are research assistants there.

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The EPPO/OLAF Compendium of National Procedures

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doc JUDr et PhDr mult Libor Klimek PhD Dr h c (Slovakia)
Assoc Prof Dr Benjamin Flander (Slovenia)
Prof Dr Christoffer Wong (Sweden)

* The Lithuanian chapter was also revised by a national expert. However, due to his or her prominent professional position, this person does not wish to be named so as not to give the impression that the chapter reflects the official position of the Lithuanian state authorities. Nevertheless, we thank this person very much for this valuable contribution.

Preface and Acknowledgements

Every year, millions of euros of taxpayers' money are lost to fraud against the European Union budget. The fight against fraud has therefore been a key element in protecting the Union's financial interests for decades, and it still is. Since then, many different political and legal approaches have been taken to create a secure situation.

In essence, this financial protection by way of fighting crime is nowadays not only provided by the national judiciary, but also to a significant extent by the EU's own investigative bodies of the European Public Prosecutor's Office (EPPO) and the European Anti-Fraud Office (OLAF).

These two authorities work on the basis of their own EU regulations, each of which has in common to refer to the national legal situation with regard to the conduct of investigations. This concerns the law of the EPPO as a whole, as far as the EPPO Regulation in Art. 30 para. 1 and para. 4 refers to nationally to be created (para. 1) or nationally existing powers (para. 4). This also applies to OLAF's right to carry out so-called external investigations, which are so important, in the event that an economic operator refuses to participate in the investigation, so that in this case it is not Union law but national law that forms the basis for the investigation (cf. Art. 3 para. 6 OLAF Regulation).

However, these references to national law are not enough; the problems of applying the law are only just beginning: Knowledge of national rules is usually reserved for those familiar with the national legal system, and at the level of the EU authorities these are very few. EU authorities, including the investigative authorities in question here, are rather characterized by the fact that they are made up of many employees from the most diverse member states. It is true that for both authorities, certain mechanisms (namely the EDPs as part of the EPPO and the AFCOS for OLAF) have been put in place to ensure that national legal competence is conveyed. But by and large, the respective national investigative procedure law remains a closed book in terms of criminal procedure or administrative law, not to mention the language barrier that threatens to become insurmountable for most people within the EU when seeking access to the law of other countries.

This publication series aims to remedy these shortcomings. It presents the law of criminal procedure and administrative investigation for all 27 Member States in English and in the language of the Member State. It thus provides easy access to the procedural rules of a foreign legal system, which are so important for EU investigative work. However, this presentation does not stop there, but explains these national rules, which are printed in bilingual form, from a competent source, namely from national experts. In this way, an explanatory work has been created that clearly ensures access to and understanding

of foreign areas of law in the field of criminal procedural and administrative fraud investigations.

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Our sincere thanks go to our team at the University of Giessen, in particular Nur Sena Karakocaoglu and Alastair Laird, who have borne the main burden. Felina Frkić Wegener, Aleksandra Joachimiak, Ahmet Can Bas and Sophie Meyer have greatly supported the project with a variety of research and formatting work. Corinna Haas and Ass. Jur. Christian Studenroth have accompanied the project from the beginning and have always backed us up with their work-relevant aspects and processes during lecture times, thus continuously supporting this ambitious project from start to finish.

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Fair comments and suggestions for improving the work are always welcome at eppo.olaf@web.de.

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Pierre Hauck & Jan-Martin Schneider

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Executive summary: The CNP volume on Slovakia opens with a Q&A Navigation Table, providing interactive links to the most essential sections of the compendium part and enabling to quickly access the relevant guidance. Part A compiles the applicable legislation, while Part B presents a structured collection of both Union law and Slovak law governing criminal investigations into offences affecting the financial interests of the European Union, together with the operational framework for the EPPO Regional Offices. Under the EPPO Regulation particularly Articles 26 and 27 European Delegated Prosecutors (EDPs) in Slovakia are competent to initiate and conduct investigations where the EPPO has jurisdiction. Part B therefore addresses procedural questions: which authorities are involved, which legal provisions apply, and how investigations are carried out under Slovak criminal procedure. The section also provides clarification on the potential actions of the EPPO in Slovakia, informed by examples from practice, recent case developments, and recognised typologies of EU fraud. It concludes with practical information for defence lawyers representing clients in EPPO proceedings. Part C of this Volume focuses on OLAF investigations, with particular emphasis on OLAF's fact-finding missions notably on-the-spot checks conducted under Regulation (EC) No 2185/96, the *Sigma Orionis* case-law, and national implementing rules. This part outlines the functioning of the Slovak administrative and institutional landscape supporting OLAF, highlighting the well-established AFCOS structure, the cooperation mechanisms with national partners, and the relevant national legal framework, including recent amendments. Together, these materials allow readers to understand and visualise the scope and practical realities of OLAF's external investigative activities in Slovakia. The main body of the chapter is provided in English, while the footnotes reproduce the original Slovak legal texts, ensuring fidelity to national law. Throughout the chapter, explanatory notes, procedural steps, practitioner tips, and additional guidance are clearly marked using the symbols set out in the Front Cover Legend.

General structure and concept: Prof. Dr. *Pierre Hauck* LL.M. (Sussex) Introduction: Dr. *Jan-Martin Schneider* / *Nur Sena Karakocaoğlu* Part B severally (EPPO Analysis): Prof. Dr. *Pierre Hauck* LL.M. (Sussex) / Dr. *Jan-Martin Schneider* (Dipl.-Jur. MR; R.A., University of Gießen) / *Alastair A. Laird* (R.A., University of Gießen) / *Nur Sena*

Karakocaoğlu (Dipl.-Jur. FFM.; R.A., University of Gießen) organisations via questionnaires (AFCOS, OAFCN members and Experts

Part C (OLAF Analysis): Prof. Dr. *Pierre Hauck* LL.M. (Sussex) / *Jan-Martin Schneider* (Dipl.-Jur. MR; R.A., University of Gießen) / *Alastair Laird* (R.A., University of Gießen) / *Nur Sena Karakocaoğlu* (Dipl.-Jur. FFM.; R.A., University of Gießen. Further sources: AFCOS Questionnaire, Comments, Expert Visions.

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Abbreviations

AA	Audit Authority
AFCOS	Anti-fraud coordination service
CA	Competent Authority
CC	Criminal Code
CJEU/ECJ	Court of Justice of the European Union/European Court of Justice
COCOLAF	Advisory Committee for the Coordination of Fraud Prevention
CPC	Criminal Procedure Code
EC	European Commission
ECHA	European Chemicals Agency
ECHR/EctHR	European Court of Human Rights
ECJ	European Court of Justice
ECJN	European Judicial Network against Cybercrime
ECON	European Parliament's Committee on Economic and Monetary Affairs
ECP	European Chief Prosecutor
EDF	European Development Fund
EDMS	Electronic Document Management System
EDO	European Data Officer
eDP	ePrivacy Directive
EDPs	European Delegated Prosecutors
EEAS	European External Action Service
EEC	European Economic Community
EIO	European Investigation Order
EJN	European Judicial Network
EP	European Prosecutor
EPPO	European Public Prosecutor's Office
EUACR	EU Anti-Corruption Report
EUCFR	Charter of Fundamental Rights of the European Union
EuCLR	European Criminal Law Review
EUROJUST	European Union Agency for Criminal Justice Cooperation
EUROPOL	European Police Office

FR	Finančná riaditeľstvo SR / Financial Directorate of the Slovak Republic
GC (aka CFI ex-2009)	General Court of the EU / formerly Court of First Instance
GP SR	Generálna prokuratúra SR / General Prosecutor's Office of the Slovak Republic
MDV	Ministerstvo dopravy a výstavby SR / Ministry of Transport and Construction of the Slovak Republic
MH	Ministerstvo hospodárstva SR / Ministry of Economy of the Slovak Republic
MIRRI ako CKO	Ministerstvo investícií, regionálneho rozvoja a informatizácie Slovenskej republiky / Ministry of Investments, Regional Development and Informatization of the Slovak Republic (MIRRI as CKO)
MK	Ministerstvo kultúry SR / Ministry of Culture of the Slovak Republic
MPRV	Ministerstvo pôdohospodárstva a rozvoja vidieka SR / Ministry of Agriculture and Rural Development of the Slovak Republic
MPSR	Ministerstvo práce, sociálnych vecí a rodiny SR / Ministry of Labour, Social Affairs and Family of the Slovak Republic
MS	Ministerstvo spravodlivosti SR / Ministry of Justice of the Slovak Republic
MS	Member State
MSVVS	Ministerstvo školstva, vedy, výskumu a športu SR / Ministry of Education, Science, Research and Sports of the Slovak Republic
MV	Ministerstvo vnútra SR / Ministry of the Interior of the Slovak Republic
MZ	Ministerstvo zdravotníctva SR / Ministry of Health of the Slovak Republic

MZP	Ministerstvo životného prostredia SR / Ministry of the Environment of the Slo- vak Republic
NB SR	Národná banka Slovenska / National Bank of Slovakia
NCA	National Competent Authority
NKU	Najvyšší kontrolný úrad SR / The Su- preme Audit Office of the Slovak Re- public
OA, CO Ministerstvo financií SR ()	Ministry of Finance of the Slovak Re- public (OA, CO)
OAFCN (-Member)	OLAF Anti-Fraud Communicators' Net- work
OCKÚ OLAF	Central Contact Point for OLAF
OLAF	European Anti-fraud office
ONÚ OLAF	Úrad vlády SR/ Slovak Government Of- fice (ONÚ OLAF)
PPO	Public Procurement Office
SR	Slovak Republic
SRL	Slovak Republic Legislation
TOR	Traditional Own Resources
UL	Union Law
VAT	Value Added Tax

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Explanation of Symbols & Highlighting

Text passages highlighted in grey show Union law.

Text passages marked with **boxes** show relevant national law.



















Plain Tables display either a synopsis of a foreign law text and the English translation or a summary of institutions and relevant case law.

Tables with symbols in the first row contain case studies (EPPO & OLAF cases) or relevant jurisprudence.

Margin numbers (1, 2, 3...) in the General Margin enable citation.

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	= Expert/Introduction to national law		= (Criminal) police; relevant for investigators
	= Customs legislation/Customs cases		= Funds area (e.g maritime)
	= Examples		= Procurement area
	= Nota bene/General note		= Judicial authorisation required (e.g. Art. 30)
	= Case Law/Access to files		= Urgent measures (e.g. Art. 27, 28)
	= Tax police/tax-related matters	Π	= Plaintiff (Pi)
	= Excerpt	Δ	= (Delta) Defendant
	= Arrest, pre-trial detention (e.g. Art. 33)		= Case Studies (Overviews)
	= Problems resulting from national law		
	= (Important) National Sections		= Expert comment

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All other source is used on the basis of a CC BY 4.0 licence and Open Government Licence or academic work. National transposition measures communicated by the Member States concerning: Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law OJ L 198, 28/07/2017, pp. 29–41 (BG, ES, CS, DA, DE, ET, EL, EN, FR, GA, HR, IT, LV, LT, HU, MT, NL, PL, PT, RO, SK, SL, FI, SV). The member states bear sole responsibility for all information on this site provided by them on the transposition of EU law into national law. This does not, however, prejudice the results of the verification by the Commission of the completeness and correctness of the transposition of EU law into national law as formally notified to it by the member states. The collection National transposition measures is updated weekly. <https://eur-lex.europa.eu/legal-content/EN/NIM/?uri=CELEX:32017L1371>. Art. 15 TFEU and Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents. We thank our expert for sending case law and sources as well as access to the online databases of Slovakia. Be aware: Since July 2021, the Slovak Criminal Code has undergone a continuous series of legislative updates, including Acts No. 236/2021, 357/2021, 105/2022, 111/2022, 117/2023, 402/2023, 47/2024, 214/2024, 40/2024, 341/2024, 353/2024, 363/2024, 248/2024, 23/2025, 150/2025, 157/2025, 416/2025, 44/2026, and 327/2025 Coll, see Slov.lex. LAW of 16 July 2024, amending and supplementing Act No. 300/2005 Coll. Criminal Code, as amended is important after manuscript completion.

Q & A Navigation

* Hover over the link to navigate directly to the relevant part of the volume.

Table 1: Quick Navigation Tool for the Volume

EPPO Part	
What are the PIF offences, i.e. the offences mentioned in Art. 3, 4 and 5 PIF Directive 2017/1371 the country?	See → The PIF offences in Slovakia.
What kind of investigative measures are available to the EPPO, i.e. the EDP in the country/Regional Office?	→ Art. 30 Investigation Measures.
What kind of examples for cases concerning EU fraud offences exist?	→ Case Study 1: Suspected Criminal Activity in Relation to Importation of Goods and Subsequent Evasion of Duties → Case Study 2: The “Cattleman Case” Agricultural Subsidy Fraud? And Corruption?
How do you obtain access to an EPPO case file?	→ Provisions on Defence Laws Relating to EPPO Actions
OLAF Part	
What are the national partners of OLAF?	→ Competent Authorities
Who is the AFCOS in the country? Who helps during on-the-spot checks?	→ Article 12a Anti-fraud Coordination Services

A. General Collection of Material for Part B and Part C

I. Collection of Cases in the PIF Acquis Area Regarding the Material Competence of the EPPO and OLAF Concerning PIF Investigations (A and B)

The collection of cases shall offer a **first introduction** and operate as **exemplification material** for the actions of the fraud fighting bodies and a short database for the scope of investigative powers of both Union organs and because some regard decisions as “quasi-precedents”¹ or at least provide **orientation for judicial interpretation**.

1

1. EPPO Regulation and PIF Directive 2017/1371

Table 2: Collection of Cases and Examples from the Past for the Present Material Competence of the EPPO in Slovakia



2

Relevant for Art.	Judgement, ECLI etc.	Content
CJEU and National Courts²		
Art. 13, 22, 25, 36	Specialized Criminal Court of Slovakia, Case No. 17T/1/2026), judgment of 4 March 2026 ECLI:SK:SSPK:2026:9526100023.1 (EPPO case).	Court approved a plea agreement by EPPO. The defendant had, through repeated unlawful applications for agricultural subsidies, obtained ca. €35,774.91 from the EAGF and attempted to obtain a further €14,094.26, thereby committing a PIF-offence.
Art. 26 EPPO, Art. 3 PIF	Specialized Criminal Court, 4T/7/2013, 15.02.2013, deciding judge: Michal Truban, ECLI:SK:SSPK:2013:9513100020.3.	I. Pursuant to Section 261(1) of the Criminal Code, with the application of Section 38(2), Section 36(j) of the Criminal Code, to a sentence of imprisonment of 8 (eight) months. II. Pursuant to Section 49(1) of the Criminal Code, the execu-

¹ See <https://www.nyulawglobal.org/globalex/slovakia.html#case-law-1>. Accessed 30 June 2025.

² See <https://www.slov-lex.sk/ezbierky/vyhľadavanie-pravnych-predpisov>. Accessed 30 June 2025. National court decision can be found via a search for “Rozhodnutia” or “Súdy a rozhodnutia” via a web browser, e.g. this website offers <https://bit.ly/3PiAKaR>. Accessed 30 June 2025.

		<p>tion of the sentence of imprisonment shall be conditionally suspended.</p> <p>III. Pursuant to Section 50(1) of the Criminal Code, the court shall impose a probationary period of 18 (eighteen) months on the accused S. Z.</p>
<p>Art. 26 EPPO, equal to Art. 3 PIF today</p>	<p>Specialized Criminal Court, 1Q/31/2012, 30.10.2012, deciding judge: Emil Klemanic, ECLI:SK:SSPK2012:9512100156.1.</p>	<p>Case of on-refundable financial contribution for self-employment No. XX/§XX/XXXX/NP L.-X, on the basis of which he was provided with a non-refundable financial contribution of EUR 3,902.16 on 6 May 2010, of which EUR 3,316.84 (85%) came from the European Social Fund and EUR 585.32 (15%) from the state budget of the Slovak Republic, while he used this contribution in contradiction to the purpose for which it was provided to him.</p>
<p>Art. 26</p>	<p>District Court Zvolen, 10C/171/2014, 15.06.2016, deciding judge: Silvia Minková, ECLI:EN:OSZV:2016:6714211187.2.</p>	<p>National Criminal Prosecution Agency of the Slovak Republic p. 4 para. 1, 2 in this case, as a legal document, she confirmed that the executor released money for municipalities that were worse off rank as a petitioner. Vtáčnik s.r.o. it is already bankrupt, it is unclear, according to its balance sheet and income statement for II./2014 he still has property and the execution continues, if this is not the case, he is unknown.</p>

Ne bis in idem	Regional Court Trnava, 14S/31/2017, 12.07.2018, deciding judge: Pavol Laco, ECLI:EN:KSTT:2018:2017200154.1.	Verdict, Actions against final decisions and practices of administrative authorities
Art. 26 EPPO, Art. 3 PIF	Trenčín District Court (File No. 22Cb/148/2024).	It concerns a legal dispute regarding the return of a Non-repayable Financial Contribution (NFP) provided for a social services project. The court ruled in favour of the plaintiff, ordering the defendant to return the full amount of the grant due to a material breach of contract.
Art. 26 EPPO, Art. 3 PIF	Nitra District Court (File No. 31K/14/2025) court order, December 15, 2025.	The trustee discovered that the company's business activities were likely fictitious. The company is central to an investigation by the EPPO involving a carousel fraud with platinum and gold coins and suspected money laundering.
Art. 25, 6, 42(2)(c)	ECJ, Case C-506/25, <i>Urša Raukar-Gamulin and Others</i> (EPPO as interested party), pending.	Can a national Prosecutor General decide whether a case belongs to the EPPO or national prosecution without judicial review and while being part of one side of the conflict? This arises because Croatian law gives that power to the Prosecutor General. What does national authority competent to decide" actually mean?
Art. 29	GC, T-46/23, <i>Eva Kaili vs. European Parliament and European Public Prosecutor's Office</i> , Order of 16. January 2024.	Kaili tried to challenge the EPPO's immunity request early, but the Court dismissed the case because the request was only a non-binding preparatory act without legal effects,

		and therefore not reviewable under Article 263 TFEU.
Art. 31	See the Austrian and German CNP Volume for an exploration of the first Preliminary Question to the ECJ in <i>G vs Others</i> and Prosecutor and the now established case-law on the procedure of handling and assisting EDPs.	
Art. 32		

2. OLAF Regulation and National Court Decisions



Table 3: Collection of Jurisprudence regarding OLAF Actions, Administrative Anti-Fraud Investigations in Slovakia, OLAF Regulation (ECJ and National Courts)

Relates to Art.	Judgement, ECLI, etc.	Content
CJEU		
Art. 1–4	ECJ, <i>John Dalli v European Commission</i> , Judgement of the Court (First Chamber), 25 February 2021, C-615/19 P, ECLI:EU:C:2021:133.	Allegedly illegal conduct of the European Commission and OLAF, Procedural rules governing the OLAF investigation, Opening of an investigation, right to be heard.
Art. 3	Supreme Administrative Court of the Slovak Republic, 1Sžfk/54/2021, 30.11.2022, deciding judge: Katarína Benczová, ECLI:EN:NSSSR:2022:5020200039.	Cassation request rejected, Origin of goods, Anti-dumping duty case, imports of fasteners, China? The NSSR dealt with the disclosure of the Final Report of the European Anti-Fraud Office (hereinafter referred to as “OLAF”) to the plaintiff, while it considered that the defendant did not act properly when it did not provide the plaintiff with part of the OLAF report in the English and Slovak versions, including part of the annexes. which relate to its trades, the customs office pursuant to s. 69 para. 8 of Act No. 222/2004 Coll. on value added tax as amended by later legislation (hereinafter referred to as the “VAT Act”) assessed the plaintiff a customs debt in the amount of import duty and value added tax in the amount of EUR

3

161.273.86. He based his decision on: (I) findings from the inspection carried out pursuant to Art. 48 in conjunction with Art. 46 of the Regulation of the European Parliament and the Council (EU) no. 952/2013, which establishes the Customs Code of the Union (hereinafter referred to as the “Customs Code”), (II) data provided in customs declarations, decisions in customs proceedings or no. XXX. OLAF conducted on-the-spot-checks. “(II) Probative force of the OLAF Final Report in relation to other evidence

47. As regards the possibility of the complainant to object to the possible purposeful conduct of the criminal proceedings or whether the matter of the criminal prosecution is sufficiently justified, the Court of Cassation cannot evaluate this, as the aforementioned falls within the competence of the law enforcement authorities. Therefore, the court of cassation evaluated this reason for the cassation complaint as irrelevant.

36. The Court of Cassation identified the complainant’s statement that the Final Report of the OLAF has the same evidentiary force as the certificates of origin of the goods submitted by her. In points 17 to 22 of the justification, the Administrative Court dealt in detail with the method of preparation, nature, binding force and probative force of the Final Report of the OLAF office. The Court of Cassation agrees with the conclusion of the

		Administrative Court, according to which the Final Report of the OLAF office in accordance with Article 11 para. 2 of Regulation No. 883/ 2013 constitutes admissible evidence in administrative or judicial proceedings, while it has the same evidentiary force as administrative (i.e. control) reports of member states”
Art. 4	ECJ, <i>European Commission v Fernando De Esteban Alonso</i> , Judgment of the Court (First Chamber), 10 June 2021, C-591/19 P, ECLI:EU:C:2021:468.	Appeal, Civil service, Internal investigation by the European Anti-fraud Office (OLAF), Forwarding of information by OLAF to the national judicial authorities, Filing of a complaint by the European Commission, Concepts of an official who is ‘referred to by name’ and ‘implicated’, Failure to inform the interested party, Commission’s right to file a complaint with the national judicial authorities before the conclusion of OLAF’s investigation, Action for damages.
Art. 7	ECJ, <i>Vialto Consulting Kft. v European Commission</i> , Judgment of the Court (First Chamber), 28 October 2021, C-650/19 P, ECLI:EU:C:2021:879. First Instance: GC, <i>Vialto Consulting v Commission</i> , Judgment of the Court (First Chamber), 26 June 2019, T-617/17, ECLI:EU:T:2019:446.	Appeal, Investigation by the European Anti-Fraud Office (OLAF), On-the-spot checks, Regulation (Euratom, EC) No 2185/96, Article 7, Access to computer data, Digital forensic operation, Principle of legitimate expectations, Right to be heard, non-material damage Article 7(1) of Regulation (EC) No 2185/96; Principle of sound administration; Legitimate expectations; Proportionality; Right to be heard; National public procurement; Devolved management; Decision of a national authority; Investigations by OLAF; Non-material damage; Sufficiently serious breach of a rule of law conferring rights on individuals.

Art. 10	GC, <i>International Management Group v European Commission</i> , Judgment of the Court (Eighth Chamber), 26 May 2016, T-110/15, ECLI:EU:T:2016:322.	Access to documents; Regulation (EC) No 1049/2001; Documents relating to an OLAF investigation; Access refused; Exception concerning the protection of the purpose of inspections, investigations, and audits; Obligation to carry out a specific and individual examination; Category of documents.
Art. 11	Supreme Administrative Court of the Slovak Republic, 1Sžfk/54/2021, 30.11.2022, deciding judge: Katarína Benczová, ECLI:EN:NSSSR:2022:5 020200039.	Cassation request rejected, Origin of goods, Anti-dumping duty case, imports of fasteners, China? The NS SR dealt with the disclosure of the Final Report of the OLAF to the plaintiff, while it considered that the defendant did not act properly when it did not provide the plaintiff with part of the OLAF report in the English and Slovak versions, including part of the annexes. which relate to its trades. The customs office pursuant to s. 69 para. 8 of Act No. 222/2004 Coll. on value added tax as amended by later legislation (hereinafter referred to as the “VAT Act”) assessed the plaintiff a customs debt in the amount of import duty and value added tax in the amount of EUR 161,273.86. He based his decision on: (I) findings from the inspection carried out pursuant to Art. 48 in conjunction with Art. 46 of the Regulation of the European Parliament and the Council (EU) no. 952/2013, which establishes the Customs Code of the Union (hereinafter referred to as the “Customs Code”), (II) data provided in customs declarations, decisions in customs proceedings or no. XXX. OLAF conducted

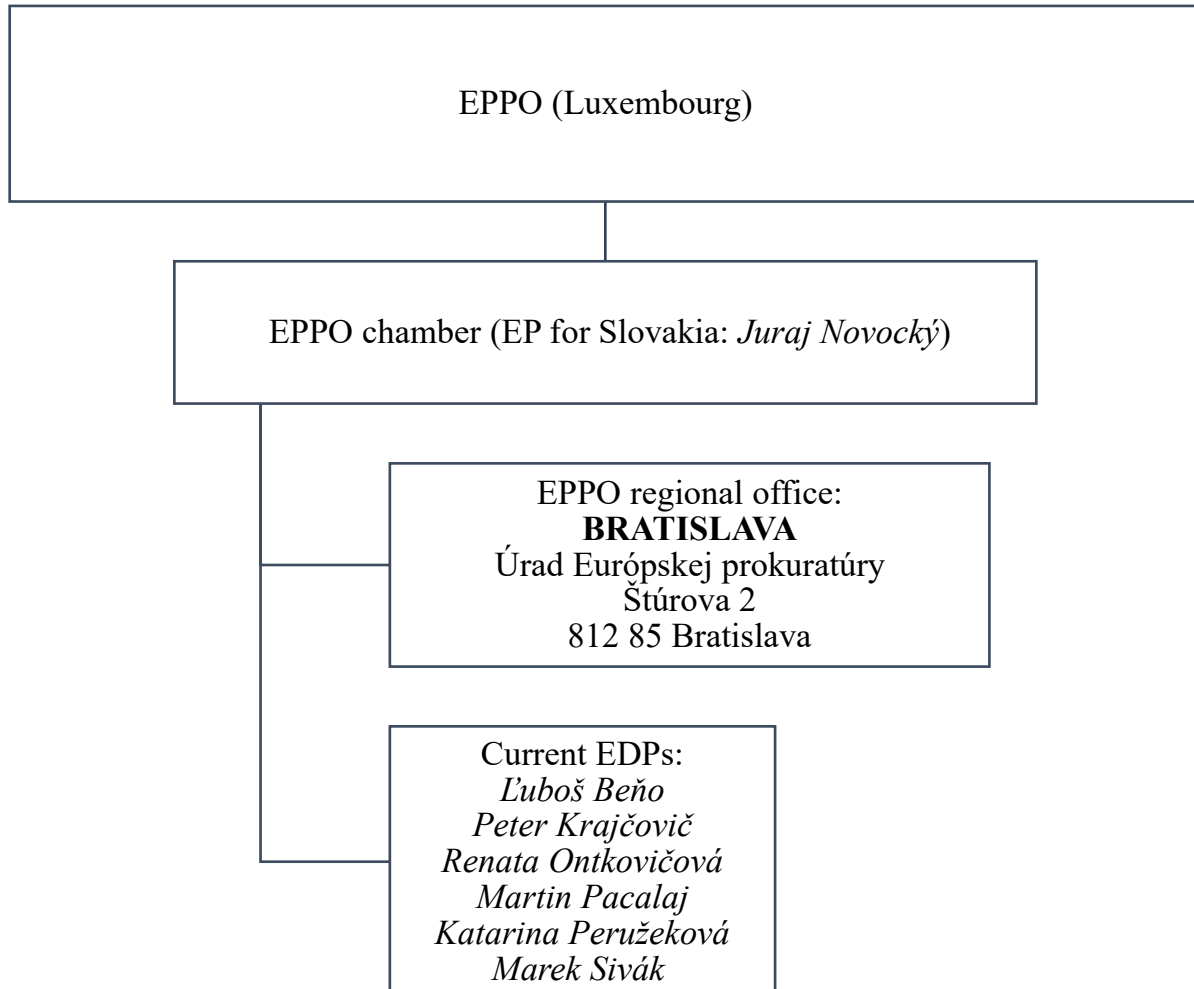
	<p>on-the-spot-checks. “(II) Probative force of the OLAF Final Report in relation to other evidence</p> <p>47. As regards the possibility of the complainant to object to the possible purposeful conduct of the criminal proceedings or whether the matter of the criminal prosecution is sufficiently justified, the Court of Cassation cannot evaluate this, as the aforementioned falls within the competence of the law enforcement authorities. Therefore, the court of cassation evaluated this reason for the cassation complaint as irrelevant.</p> <p>36. The Court of Cassation identified the complainant’s statement that the Final Report of the OLAF has the same evidentiary force as the certificates of origin of the goods submitted by her. In points 17 to 22 of the justification, the Administrative Court dealt in detail with the method of preparation, nature, binding force and probative force of the Final Report of the OLAF office. The Court of Cassation agrees with the conclusion of the Administrative Court, according to which the Final Report of the OLAF office in accordance with Article 11 para. 2 of Regulation No. 883/ 2013 constitutes admissible evidence in administrative or judicial proceedings, while it has the same evidentiary force as administrative (i.e. control) reports of member states.”</p>
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II. Institutions

1. The EPPO in Slovakia

Table 4: The Designated EPPO Regional Offices in Slovakia

4



* For more contact-details or any update after publication see EPPO Website.³

5

³ Úrad Európskej prokuratúry Štúrova 2 812 85 Bratislava
Phone: (+421) 33 28 37 266 podatelna.EPSK@genpro.gov.sk
EP Juraj Novocký

European Delegated Prosecutors: Luboš Beňo; Peter Krajčovič; Renata Ontkovičová ; Martin Pacalaj; Katarina Peružeková; Marek Sivák For more information see <https://www.justice.gov.sk/agenda-ministerstva/medz-inarodne-pravo/europska-prokuratura/>.

2. Organisation of the Criminal Justice System in Slovakia

6 *Table 5: Main national authorities involved in PIF investigations (* not exhaustive)*

<p>Criminal investigative and prosecution authorities</p> <ul style="list-style-type: none"> - Prosecutor’s Office - Police Force - Criminal Office of the Financial Administration - Inspection Service Office - Office of the Special Prosecutor 	<p>Administrative authorities</p> <ul style="list-style-type: none"> - Financial Administration = <ul style="list-style-type: none"> · Customs Offices · Tax offices · Financial Directorate of the Slovak Republic · Criminal Office of Financial Administration - Office for Selected Economic Subjects - Finance Ministry
---	--

3. AFCOS – The Partner of OLAF in Slovakia

7 The Department National office for OLAF Address: Nám. Slobody 1 813 70 Bratislava 1, Slovak Republic Tel.: +421 2 20 925 562 – Secretary, Fax: +421 2 572 95 530 E-mail: afcosr@vlada.gov.sk.

8 **Network partners involved in the system of the protection of the EU’s financial interests (AFCOS network):** The Government Office of the SR; The Ministry of Finance of the SR; The Ministry of Economy of the SR; The Ministry of Labour, Social Affairs and Family of the SR; The Ministry of Education, science, research and sport of the SR; The Ministry of Health of the SR; The Ministry of Agriculture and Rural Development of the SR; The Ministry of Interior of the SR; The Ministry of Transport, Construction and Regional Development of the SR; The Ministry of Justice of the SR; The Ministry of Culture of the SR; The Ministry of Environment of the SR; The Public Procurement Office; The Customs Directorate of the SR; The Supreme Audit Office of the SR; The General Prosecution of the SR; The National Bank of Slovakia; The Slovak Information Service; The Bratislava Self-Governing Region.

9 See here, where they have all logos of the national partners, <https://www.olaf.vlada.gov.sk/siet-afcos/?csrc=17028520688233815226>.

10 See → Art. 12a below in Part C – OLAF Regulation.

III. Sources of law

The following pages present a list of the applicable sources of law.⁴ The Slovak legislation has been retrieved from <https://www.slov-lex.sk/domov>. 11

1. National Laws – Lex Generalis

a) EPPO and PIF-Investigation-Related Laws and Administrative Documents

- 150 LAW of 27 April 2022 on the amendment of certain laws in connection with the new seats and districts of the courts/150 ZÁKON z 27. apríla 2022 o zmene a doplnení niektorých zákonov v súvislosti s novými sídlami a obvody súdov 12
- 300/2005 Coll. Criminal law
- 301/2005 Coll. Criminal procedure/ 301/2005 Z. z. – Trestný poriadok
- 141/1961 Coll. Law on Criminal Procedure by Court (Criminal Code)
- 91/2016 Coll. The Act on Criminal Liability of Legal Entities and Amendments to Certain Acts/Zákon č. 91/2016 Z. z. Zákon o trestnej zodpovednosti právnických osôb a o zmene a doplnení niektorých zákonov
- 120/2001 Coll. The full text of Act No. 141/1961 Coll. on criminal court proceedings (Criminal Code)
- 153/2001 Coll. Law on the Prosecutor's Office
- 35/2019 Coll. Act on Financial Administration and Amendments to Certain Acts
- 124/1992 Coll. Law on Military Police
- 154/2010 Coll. European Arrest Warrant Act
- Act no. 312/2020 Coll. on the enforcement of decisions on seizure of property and administration of seized property and on amendments to certain laws

b) Important Decrees

- 275 VYHLÁŠKA Ministerstva vnútra Slovenskej republiky z 26. júla 2022 o rozsahu vykonávania rozhodnutí, opatrení a úkonov trestného konania vo vyšetrovaní alebo skrátenom vyšetrovaní/ 275 DECREE Ministry of the Interior of the Slovak Republic of July 26, 2022 on the scope of the implementation of decisions, measures and acts of criminal proceedings in the investigation or abbreviated investigation 13

c) Most Relevant National Laws Concerning OLAF Investigations

- 71/1967 Coll. – Administrative Procedure Act (Administrative Procedure) 14
- 199/2004 Coll. – Customs law
- 106/2004 Coll. – Act on excise duty on tobacco products
- 563/2009 Coll. – Tax code


⁴ See <https://www.slov-lex.sk/kontakt>. Accessed 30 June 2025.

- 222/2004 Coll. – Value Added Tax Act
- 333/2011 Coll. – Act on state administration bodies in the field of taxes, fees and customs
- 490/2013 Coll. – Decree on enforcement of intellectual property rights by customs authorities
- 486/2013 Coll. – Law on enforcement of intellectual property rights by customs authorities
- 747/2004 Coll. – Act on Financial Market Supervision and Amendments to Certain Acts
- 35/2019 Coll. – Financial Administration Act

d) Obligation under Article 117 EPPO Regulation: Status of National Documents

15 Obtained and published: Part of the EPPO⁵.

2. National Laws – Law 242 of 27 June 2019

 *Nota bene:* The Acts of the Member States on the Execution of the European Public Prosecutor’s Office normally contain provisions that may affect all Sections 26–33 of the EPPO Regulation.

Synopsis 1: Slovakian EPPO Adoption Law vs. Unofficial English Translation

16	<p>242 ZÁKON z 27. júna 2019, ktorým sa mení a dopĺňa zákon č. 153/2001 Z. z. o prokuratúre v znení neskorších predpisov a ktorým sa mení a dopĺňa zákon č. 154/2001 Z. z. o proku- rátoroch a právnych čakatel’och proku- ratúry v znení neskorších predpisov:</p>	<p>242 ACT of 27 June 2019, amending Act No. 153/2001 Coll. on the Prosecutor’s Office, as amended, and amending Act No. 154/2001 Coll. on prosecutors and legal trainees of the Prosecutor’s Office, as amended:</p>
	<p>Čl. I Zákon č. 153/2001 Z. z. o prokuratúre ... sa mení a dopĺňa takto:</p>	<p>Article I Act No. 153/2001 Coll. on the Prosecu- tor’s Office ... are amended as follows:</p>
	<p>1. V s. 1 ods. 1 sa za písmeno b) vkladá nové písmeno c), ktoré znie: “c) Postavenie a pôsobnosť hlavného euró- pskeho prokurátora, európskeho proku-</p>	<p>1. In s. 1 para. 1, a new letter c) is inserted after letter b), which reads: “c) the position and powers of the chief Eu- ropean prosecutor, the European prose-</p>

⁵ See <https://www.eppo.europa.eu/sites/default/files/2021-11/07-SK.pdf>. Accessed 30 June 2025.

<p>rátora a európskeho delegovaného prokurátora v časti, v ktorej sa na nich nevzťahuje osobitný predpis,1).” Doterajšie písmená c) až e) sa označujú ako písmená d) až f). Poznámka pod čiarou k odkazu 1 znie: “1) Nariadenie Rady (EÚ) 2017/1939 z 12. októbra 2017, ktorým sa vykonáva posilnená spolupráca na účely zriadenia Európskej prokuratúry (Ú. v. EÚ L 283, 31. 10. 2017).”</p>	<p>cutor and the European delegated prosecutor in the part in which they are not covered by a special regulation,1).” The previous letters c) to e) are referred to as letters d) to f). The footnote to reference 1 reads: “1) Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation for the purpose of establishing the European Public Prosecutor’s Office (OJ L 283, 31 October 2017).”</p>
<p>2. V s. 1 ods. 2 sa odkaz 1 vrátane poznámky pod čiarou k nemu označuje ako odkaz 1a.</p>	<p>2. In s. 1 para. 2, reference 1, including its footnote, is referred to as reference 1a</p>
<p>3. s. 3 sa dopĺňa odsekom 3, ktorý znie: “(3) Prokuratúra poskytuje Európskej prokuratúre súčinnosť pri plnení úloh Európskej prokuratúry podľa osobitného predpisu.1).”</p>	<p>3. s. 3 is supplemented by paragraph 3, which reads: “(3) The Public Prosecutor’s Office provides cooperation to the European Public Prosecutor’s Office in fulfilling the tasks of the European Public Prosecutor’s Office according to a special regulation.1).”</p>
<p>4. V s. 4 ods. 1 písm. a) sa na konci čiarka nahrádza bodkočiarkou a pripájajú sa tieto slová: “to neplatí, ak ide o veci patriace do pôsobnosti Európskej prokuratúry.”</p>	<p>4. In s. 4 para. 1 letter a) the comma at the end is replaced by a semicolon and the following words are added: “this does not apply if it concerns matters falling within the competence of the European Public Prosecutor’s Office.</p>
<p>5. s. 6 sa dopĺňa odsekom 11, ktorý znie: “(11) Pokyn európskemu delegovanému prokurátorovi je možné uložiť iba v súlade s osobitným predpisom.2b) Vo veciach, v ktorých európsky delegovaný prokurátor plní úlohy prokurátora Úradu špeciálnej prokuratúry, sa na vydanie pokynu európskemu delegovanému prokurátorovi vzťahuje tento zákon.”</p>	<p>5. s. 6 is supplemented by paragraph 11, which reads: “(11) An instruction to the European Delegated Prosecutor can only be imposed in accordance with a special regulation. 2b) In matters in which the European Delegated Prosecutor performs the tasks of a prosecutor of the Office of the Special Prosecutor, this law applies to the issuing of an instruction to the European Delegated Prosecutor.”</p>

<p>11. V s. 40 ods. 2 písm. e) sa za slová “podriadenými prokuratúrami” vkladajú slová “a Európskou prokuratúrou”.</p>	<p>11. In s. 40 para. 2 letters e) the words “and the European Public Prosecutor’s Office” are inserted after the words “subordinate prosecutor’s offices”.</p>
<p>12. V s. 46 ods. 8 sa na konci bodka nahrádza čiarkou a pripájajú sa tieto slová: “ak v odsekoch 7, 9 a 10 nie je ustanovené inak alebo podľa s. 51 nebolo určené inak.”</p>	<p>12. In s. 46 para. 8 is replaced by a comma at the end of the full stop and the following words are added: “if it is not stipulated otherwise in paragraphs 7, 9 and 10 or according to s. 51 it was not determined otherwise.”</p>
<p>13. s. 46 sa dopĺňa odsekom 10, ktorý znie: “(10) Hlavný európsky prokurátor, európsky prokurátor a európsky delegovaný prokurátor sú príslušní na konanie pred všetkými súdmi príslušnými na konanie v trestných veciach patriacich do pôsobnosti Európskej prokuratúry.”</p>	<p>13. s. 46 is supplemented by paragraph 10, which reads: “(10) The Chief European Prosecutor, the European Prosecutor and the European Delegated Prosecutor are responsible for proceedings before all courts competent for proceedings in criminal matters falling within the competence of the European Public Prosecutor’s Office.”</p>
<p>14. Doterajší text s. 50 sa označuje ako odsek 1 a dopĺňa sa odsekom 2, ktorý znie: “(2) Spory o príslušnosť medzi Európskou prokuratúrou a orgánom prokuratúry rozhoduje generálna prokuratúra.30c) Proti rozhodnutiu generálnej prokuratúry je možné podať opravný prostriedok podľa Trestného poriadku.”</p> <p>Poznámka pod čiarou k odkazu 30c znie: “30c) Čl. 25 ods. 6 nariadenia (EÚ) 2017/1939.”</p>	<p>14. The current text of s. 50 is referred to as paragraph 1 and is supplemented by paragraph 2, which reads: “(2) Disputes about jurisdiction between the European Public Prosecutor’s Office and the public prosecutor’s office are decided by the General Prosecutor’s Office. 30c) An appeal against the decision of the General Prosecutor’s Office can be filed according to the Criminal Code.”</p> <p>The footnote to reference 30c reads: “30c) Art. 25 para. 6 of Regulation (EU) 2017/1939.”</p>

<p>15. Doterajší text s. 51 sa označuje ako odsek 1 a dopĺňa sa odsekom 2, ktorý znie: “(2) Ustanovenie odseku 1 sa nevzťahuje na veci patriace do pôsobnosti Európskej prokuratúry.”</p>	<p>15. The current text of s. 51 is referred to as paragraph 1 and is supplemented by paragraph 2, which reads: “(2) The provision of paragraph 1 does not apply to matters falling within the competence of the European Public Prosecutor’s Office.”</p>
<p>16. V s. 53 sa za odsek 1 vkladá nový odsek 2, ktorý znie: “(2) Bezprostredne nadriadeným prokurátorom prokurátora Európskej prokuratúry vo veciach patriacich do pôsobnosti Európskej prokuratúry je prokurátor Európskej prokuratúry alebo orgán Európskej prokuratúry podľa osobitného predpisu.1).” Doterajší odsek 2 sa označuje ako odsek 3.</p>	<p>16. In s. 53, a new paragraph 2 is inserted after paragraph 1, which reads: “(2) The immediately superior prosecutor of the prosecutor of the European Public Prosecutor’s Office in matters falling within the competence of the European Public Prosecutor’s Office is the prosecutor of the European Public Prosecutor’s Office or a body of the European Public Prosecutor’s Office according to a special regulation.1).” The former paragraph 2 is referred to as paragraph 3.</p>
<p>17. V s. 53 ods. 3 sa slová sa slová “odseku 1” nahrádzajú slovami “odsekoch 1 a 2”.</p>	<p>17. In s. 53 para. 3, the words “paragraph 1” are replaced by the words “paragraphs 1 and 2”.</p>
<p>18. V s. 54 sa za odsek 2 vkladá nový odsek 3, ktorý znie: “(3) Ustanovenia odsekov 1 a 2 sa nevzťahujú na európskeho prokurátora a európskeho delegovaného prokurátora pri plnení úloh Európskej prokuratúry. Nadriadeným prokurátorom prokurátora Európskej prokuratúry vo veciach patriacich do pôsobnosti Európskej prokuratúry je prokurátor Európskej prokuratúry alebo orgán Európskej prokuratúry podľa osobitného predpisu.1).” Doterajší odsek 3 sa označuje ako odsek 4.</p>	<p>18. In s. 54, a new paragraph 3 is inserted after paragraph 2, which reads: “(3) The provisions of paragraphs 1 and 2 do not apply to the European Prosecutor and the European Delegated Prosecutor when fulfilling tasks of the European Public Prosecutor’s Office. The superior prosecutor of the prosecutor of the European Public Prosecutor’s Office in matters falling within the competence of the European Public Prosecutor’s Office is the prosecutor of the European Public Prosecutor’s Office or a body of the European Public Prosecutor’s Office according to a special regulation.1).” The</p>

	former paragraph 3 is referred to as paragraph 4.
19. V s. 54 ods. 4 sa slová “odseku 2” nahrádzajú slovami “odsekoch 1 až 3”.	19. In s. 54 para. 4, the words “paragraph 2” are replaced by the words “paragraphs 1 to 3”.
20. Doterajší text s. 55 sa označuje ako odsek 1 a dopĺňa sa odsekom 2, ktorý znie: “(2) Ak je to potrebné na plnenie úloh Európskej prokuratúry, hlavný európsky prokurátor, európsky prokurátor, stála komora ³²⁾ a európsky delegovaný prokurátor sú po predchádzajúcom súhlase generálneho prokurátora oprávnení nazerať do spisu, ktorý vedie prokurátor. O nazretí do spisu urobí prokurátor do spisu písomný záznam.” Poznámka pod čiarou k odkazu 32 znie: “32) Čl. 10 nariadenia (EÚ) 2017/1939.”	20. The current text of s. 55 is referred to as paragraph 1 and is supplemented by paragraph 2, which reads: “(2) If it is necessary for the performance of the tasks of the European Public Prosecutor’s Office, the Chief European Prosecutor, the European Prosecutor, the Permanent Chamber ³²⁾ and the European Delegated Prosecutor are authorized to view the file kept by the Prosecutor, after the prior consent of the Prosecutor General. The prosecutor shall make a written record of the inspection of the file.” The footnote to reference 32 reads: “32) Art. 10 of Regulation (EU) 2017/1939.
21. V s. 55a ods. 1 sa na konci pripája táto veta: “Prokuratúra spracúva aj údaje, ktoré sú potrebné na plnenie úloh Európskej prokuratúry podľa osobitného predpisu.1)”.	21. In s. 55a para. 1, the following sentence is added at the end: “The Prosecutor’s Office also processes data that are necessary for the performance of the tasks of the European Prosecutor’s Office according to a special regulation.1)”.
22. V s. 55a ods. 2 sa za prvú vetu vkladá nová druhá veta, ktorá znie: “Údaje v centrálnom informačnom systéme, ktoré sú potrebné na plnenie úloh prokuratúry ustanovených zákonom v trestnom konaní, obsahujú aj utajované skutočnosti a citlivé informácie. ^{32a)} ” Poznámka pod čiarou k odkazu 32a znie: “32a) Napríklad čl. 111 nariadenia (EÚ) 2017/1939 a s. 16 ods. 1 zákona č. 18/2018 Z. z. o ochrane osobných údajov	22. In s. 55a para. 2, a new second sentence is inserted after the first sentence, which reads: “Data in the central information system, which are necessary for the performance of the tasks of the prosecutor’s office established by law in criminal proceedings, also contain classified facts and sensitive information. ^{32a)} ” The footnote to reference 32a reads: “32a) For example, Art. 111 of Regulation (EU) 2017/1939 and s. 16 para. 1 of Act no. 18/2018 Coll. on the protection

<p>a o zmene a doplnení niektorých zákonov.”</p>	<p>of personal data and on amendments to certain laws.”</p>
<p>23. V s. 55b ods. 1 sa na konci bodka nahrádza čiarkou a pripájajú sa tieto slová: “ak nejde o veci patriace do pôsobnosti Európskej prokuratúry.”</p>	<p>23. In s. 55b para. 1, the period at the end is replaced by a comma and the following words are added: “if it is not a matter falling within the scope of the European Public Prosecutor’s Office.”</p>
<p>24. V s. 55b ods. 2 sa slová “osobitného zákona.7)” nahrádzajú slovami “osobitných predpisov.5)”.</p>	<p>24. In s. 55b para. 2, the words “special law.7)” are replaced by the words “special regulations.5)”.</p>
<p>25. V s. 55e ods. 2 sa na konci bodka nahrádza bodkočiarkou a pripájajú sa tieto slová: “prokurátori dočasne pridelení na výkon funkcie európskeho delegovaného prokurátora sa v rozsahu, v akom plnia úlohy Európskej prokuratúry, do tohto počtu nezapočítavajú.”</p>	<p>25. In s. 55e para. 2, the period is replaced by a semicolon at the end and the following words are added: “prosecutors temporarily assigned to perform the function of European Delegated Prosecutor are not included in this number to the extent that they fulfil the tasks of the European Public Prosecutor’s Office.”</p>
<p>26. Za s. 55l sa vkladajú s. 55la a 55lb, ktoré vrátane nadpisov znejú: “s. 55la Osobitné ustanovenie o Eurojuste Prokurátor, ktorý vo funkcii národného člena zastupuje Slovenskú republiku v Eurojuste,46a) má na území Slovenskej republiky počas dočasného pridelenia právomoci prokurátora generálnej prokuratúry pôsobiaceho na úseku trestného práva.</p> <p>s. 55lb Osobitné ustanovenia o Európskej prokuratúre (1) Európska prokuratúra na území Slovenskej republiky vykonáva trestné konanie vo veciach ustanovených osobitným predpisom. 30)</p>	<p>26. After s. 55l, s. 55la and 55lb are inserted, which, including the headings, read: “s. 55la Special provision on Eurojust The prosecutor who represents the Slovak Republic in Eurojust as a national member, 46a) has the powers of a prosecutor of the General Prosecutor’s Office operating in the criminal law department in the territory of the Slovak Republic during the temporary assignment.</p> <p>Section 55lb Special provisions on the European Public Prosecutor’s Office (1) The European Public Prosecutor’s Office conducts criminal proceedings on the territory of the Slovak Republic in matters established by a special regulation. 30)</p>

<p>(2) Európsky delegovaný prokurátor môže plniť počas dočasného pridelenia aj úlohy prokurátora Úradu špeciálnej prokuratúry, a to v rozsahu, ktorý mu nebráni v plnení jeho povinností vyplývajúcich z osobitného predpisu.1) Európsky delegovaný prokurátor, ak plní úlohy prokurátora Úradu špeciálnej prokuratúry, má postavenie prokurátora Úradu špeciálnej prokuratúry.</p> <p>(3) Miestom výkonu funkcie európskeho delegovaného prokurátora je Úrad špeciálnej prokuratúry.” Poznámka pod čiarou k odkazu 46a znie: “46a) Zákon č. 383/2011 Z. z. v znení zákona č. 316/2016 Z. z.</p>	<p>(2) During the temporary assignment, the European Delegated Prosecutor can also fulfil the tasks of the Prosecutor of the Office of the Special Prosecutor’s Office, to the extent that it does not prevent him from fulfilling his duties arising from a special regulation. 1) The European Delegated Prosecutor, if he fulfils the tasks of the Prosecutor of the Office of the Special Prosecutor’s Office, has the status of a prosecutor of the Office special prosecutor’s office.</p> <p>(3) The place of performance of the function of the European Delegated Prosecutor is the Office of the Special Prosecutor.” The footnote to reference 46a reads: “46a) Act no. 383/2011 Coll. as amended by Act no. 316/2016 Coll.</p>
<p>Čl. II Zákon č. 154/2001 Z. z. o prokurátoroch a právnych čakatel’och prokuratúry v znení zákona</p>	<p>Art. II Law no. 154/2001 Coll. on prosecutors and legal assistants of the prosecutor’s office, as amended</p>
<p>1. s. 1 sa dopĺňa odsekom 3, ktorý znie: “(3) Postavenie a pôsobnosť hlavného európskeho prokurátora, európskeho prokurátora a európskeho delegovaného prokurátora upravuje osobitný predpis2) a v ustanovenom rozsahu aj tento zákon.” Poznámka pod čiarou k odkazu 2 znie: “2) Nariadenie Rady (EÚ) 2017/1939 z 12. októbra 2017, ktorým sa vykonáva posilnená spolupráca na účely zriadenia Európskej prokuratúry (Ú. v. EÚ L 283, 31. 10. 2017).”</p>	<p>1. s. 1 is supplemented by paragraph 3, which reads: “(3) The status and powers of the chief European prosecutor, the European prosecutor and the European delegated prosecutor are regulated by a special regulation2) and, to the extent established, by this law.” The footnote to reference 2 reads: “2) Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation for the purpose of establishing the European Public Prosecutor’s Office (OJ L 283, 31 October 2017).”</p>
<p>2. V s. 3 ods. 1 písm. a) sa za slová “prokurátora generálnej prokuratúry” vkladá</p>	<p>2. In s. 3 para. 1 letter a) a comma is inserted after the words “prosecutor of the</p>

<p>čiarka a slová “európskeho delegovaného prokurátora v rozsahu, v akom to ustanovuje osobitný predpis2)”.</p> <p>3. V s. 3 ods. 2 písm. a) sa slová “ak tento zákon” nahrádzajú slovami “ak tento zákon alebo osobitný predpis2)”.</p>	<p>General Prosecutor’s Office” and the words “European delegated prosecutor to the extent provided for by a special regulation2)”.</p> <p>3. In s. 3 para. 2 letters a) the words “if this law” are replaced by the words “if this law or a special regulation2)”.</p>
<p>4. V s. 3 odsek 4 znie: “(4) Najvyšší služobný úrad na svojom webovom sídle zverejňuje a priebežne aktualizuje menný zoznam prokurátorov spolu s miestom ich pravidelného výkonu funkcie vrátane miesta ich dočasného pridelenia.</p>	<p>4. Section 3, paragraph 4 reads: “(4) On its website, the highest civil service office publishes and continuously updates the list of names of prosecutors together with the place of their regular performance of duties, including the place of their temporary assignment.”</p>
<p>5. V s. 6 ods. 4 sa slová “20 rokov” nahrádzajú slovami “15 rokov” a na konci sa pripája táto veta: “Justičnú skúšku možno odpustiť postupom podľa predchádzajúcej vety aj u toho, kto konal a rozhodoval najmenej 15 rokov v oblasti verejnej správy alebo pôsobil v oblasti tvorby legislatívy a pre výkon funkcie prokurátora sú jeho odborné skúsenosti a znalosti potrebné.”</p>	<p>5. In s. 6 para. 4, the words “20 years” are replaced by the words “15 years” and the following sentence is added at the end: “The judicial examination can be waived according to the procedure according to the previous sentence even for those who acted and made decisions for at least 15 years in the field of public administration or worked in the field of creating legislation and for the performance of the function of a prosecutor, his professional experience and knowledge required.”</p>
<p>6. s. 9b vrátane nadpisu znie: “s. 9b Dočasné pridelenie prokurátora k orgánu Európskej únie</p> <p>(1) Ak v odsekoch 2 a 3 nie je ustanovené inak, generálny prokurátor môže prokurátora s jeho súhlasom dočasne prideliť k orgánu Európskej únie alebo k orgánu vytvorenému spoločne členskými štátmi Európskej únie (ďalej len “orgán Európskej únie”).</p>	<p>6. Section 9b, including the title, reads: “Section 9b Temporary assignment of a prosecutor to a body of the European Union</p> <p>(1) Unless otherwise provided in paragraphs 2 and 3, the Prosecutor General may, with his consent, temporarily assign the prosecutor to a body of the European Union or to a body created jointly by the member states of the European Union</p>

<p>(2) Ak generálny prokurátor udelil predchádzajúci súhlas na vymenovanie prokurátora do funkcie v orgáne Európskej únie podľa osobitného zákona,11ba) dočasne ho pridelí s jeho súhlasom k orgánu Európskej únie.</p> <p>(3) Hlavný európsky prokurátor, európsky prokurátor a európsky delegovaný prokurátor sú dočasne pridelení k orgánu Európskej únie dňom vymenovania do funkcie v Európskej prokuratúre podľa osobitného predpisu.2) Dočasné pridelenie trvá po dobu výkonu funkcie.</p> <p>(4) Dočasné pridelenie prokurátora podľa odsekov 1 až 3 sa považuje za výkon funkcie prokurátora.”</p>	<p>(hereinafter referred to as “body of the European Union”).</p> <p>(2) If the Prosecutor General has granted prior consent to the appointment of a prosecutor to a position in a European Union body according to a special law,11ba) he will be temporarily assigned to a European Union body with his consent.</p> <p>(3) The Chief European Prosecutor, the European Prosecutor and the European Delegated Prosecutor are temporarily assigned to the body of the European Union on the day of appointment to a position in the European Public Prosecutor’s Office according to a special regulation.2) The temporary assignment lasts for the duration of the position.</p> <p>(4) The temporary assignment of a prosecutor according to paragraphs 1 to 3 is considered to be the performance of the function of a prosecutor.”</p>
<p>7. V s. 10 ods. 6 druhej vete sa vypúšťa bodkočiarka a slová “výnimku z tejto dĺžky započítateľnej praxe môže udeliť generálny prokurátor na návrh špeciálneho prokurátora, ak ide o prokurátora prekladaného na Úrad špeciálnej prokuratúry [s. 24b ods. 1 písm. b)]”.</p>	<p>7. In s. 10 para. 6 in the second sentence, the semicolon and the words “an exception to this length of creditable experience can be granted by the general prosecutor at the proposal of a special prosecutor, if it is a prosecutor transferred to the Special Prosecutor’s Office [s. 24b para. 1 letter b)]”.</p>
<p>8. s. 13 sa dopĺňa odsekom 4, ktorý znie:</p> <p>“(4) Prokurátorovi, ktorý je dočasne pridelený na výkon funkcie hlavného európskeho prokurátora, európskeho prokurátora alebo európskeho delegovaného prokurátora, nemožno dočasne pozastaviť výkon funkcie prokurátora.”</p>	<p>8. s. 13 is supplemented by paragraph 4, which reads:</p> <p>“(4) A prosecutor who is temporarily assigned to perform the function of the Chief European Prosecutor, the European Prosecutor or the European Delegated Prosecutor cannot be temporarily</p>

<p>9. s. 15 sa dopĺňa odsekom 5, ktorý znie:</p> <p>“(5) Prokurátora, ktorý je dočasne pridelený na výkon funkcie hlavného európskeho prokurátora, európskeho prokurátora alebo európskeho delegovaného prokurátora v Európskej prokuratúre, možno odvolať z funkcie prokurátora len za podmienok ustanovených v osobitnom predpise.2).”</p>	<p>suspended from performing the function of the prosecutor.”</p> <p>9. s. 15 is supplemented by paragraph 5, which reads:</p> <p>“(5) A prosecutor who is temporarily assigned to perform the function of chief European prosecutor, European prosecutor or European delegated prosecutor in the European Public Prosecutor’s Office may be dismissed from the position of prosecutor only under the conditions established in a special regulation.2).”</p>
<p>10. V s. 20 ods. 6 sa slová “Ustanovenia tohto paragrafu” nahrádzajú slovami “Ustanovenia odsekov 1 až 4”.</p>	<p>10. In s. 20 para. 6, the words “Provisions of this paragraph” are replaced by the words “Provisions of paragraphs 1 to 4”.</p>
<p>11. V s. 24b odsek 3 znie: “(3) Pred vymenovaním do funkcie v Úrade špeciálnej prokuratúry generálny prokurátor preloží prokurátora uvedeného v odseku 1 písm. b) na generálnu prokuratúru, ak spĺňa podmienky na vymenovanie do funkcie v Úrade špeciálnej prokuratúry.”</p>	<p>11. Section 24b paragraph 3 reads: “(3) Before being appointed to a position in the Office of the Special Prosecutor’s Office, the Prosecutor General shall transfer the prosecutor referred to in paragraph 1 letter b) to the General Prosecutor’s Office, if he meets the conditions for appointment to a position in the Office of the Special Prosecutor.”</p>
<p>12. V s. 28 ods. 2 písmeno a) znie: “a) nehnutel’nom majetku, právny dôvod a dátum nadobudnutia majetku a cenu jeho obstarania, pri bezodplatnom nadobudnutí cenu podľa osobitného predpisu,17).”</p>	<p>12. In s. 28 para. 2 letter a) reads: “a) immovable property, the legal reason and date of acquisition of the property and the price of its acquisition, in the case of free acquisition, the price according to a special regulation,17).”</p>
<p>13. V s. 28 ods. 5 prvej vete sa za slová “generálnemu prokurátorovi” vkladajú slová “v elektronickej podobe aj v listinnej podobe”.</p>	<p>13. In s. 28 para. 5 of the first sentence, the words “in electronic form and in paper form” are inserted after the words “prosecutor general”.</p>

<p>14. V s. 38 ods. 2 sa na konci bodka nahrádza bodkočiarkou a pripájajú sa tieto slová: “to neplatí, ak ide o služobnú pohotovosť prokurátora.”</p>	<p>14. In s. 38 para. 2, the period at the end is replaced by a semicolon and the following words are added: “this does not apply if the prosecutor is on duty.”</p>
<p>15. Za s. 92 sa vkladá s. 92a, ktorý znie: “s. 92a (1) Ustanovenia tejto hlavy o odmeňovaní prokurátorov sa vzťahujú na hlavného európskeho prokurátora, európskeho prokurátora a európskeho delegovaného prokurátora len v rozsahu, v akom sa na nich nevzťahuje osobitný predpis.2) (2) Ak európsky delegovaný prokurátor plní aj úlohy prokurátora Úradu špeciálnej prokuratúry, za plnenie týchto úloh mu patrí pomerná časť platu podľa tohto zákona zodpovedajúca určenému rozsahu plnenia úloh.”</p>	<p>15. After s. 92, s. 92a is inserted, which reads: “Section 92a (1) The provisions of this chapter on the remuneration of prosecutors apply to the Chief European Prosecutor, the European Prosecutor and the European Delegated Prosecutor only to the extent that they are not covered by a special regulation.2) (2) If the European delegated prosecutor also fulfils the tasks of the prosecutor of the Office of the Special Prosecutor’s Office, for the fulfilment of these tasks, he is entitled to a proportional part of the salary according to this law corresponding to the specified scope of the tasks.”</p>
<p>16. V s. 93 ods. 1 sa písmeno c) dopĺňa ôsmym bodom, ktorý znie: “8. príplatok za disciplinárne konanie,”.</p>	<p>16. In s. 93 para. 1, letter c) is supplemented by the eighth point, which reads: “8. surcharge for disciplinary proceedings,”.</p>
<p>17. V s. 103c ods. 1 sa za slová “podľa s. 9b” vkladajú slová “ods. 1 a 2”, slová “25 %” sa nahrádzajú slovami “30 %” a slová “75%” sa nahrádzajú slovami “70 %”.</p>	<p>17. In s. 103c para. 1, after the words “according to s. 9b” the words “para. 1 and 2”, the words “25%” are replaced by the words “30%” and the words “75%” are replaced by the words “70%”.</p>
<p>18. V s. 109 ods. 1 sa slová “5 %” nahrádzajú slovami “7 %” a slová “7 %” sa nahrádzajú slovami “10 %”.</p>	<p>18. In s. 109 para. 1, the words “5%” are replaced by the words “7%” and the words “7%” are replaced by the words “10%”.</p>

<p>19. Za s. 113 sa vkladá s. 114, ktorý vrátane nadpisu znie: “s. 114 Príplatok za disciplinárne konanie (1) Príplatok za výkon funkcie člena disciplinárnej komisie alebo za výkon funkcie predsedu disciplinárnej komisie patrí prokurátorovi, ktorý je</p> <p>a) členom disciplinárnej komisie, v sume 44,26 eura mesačne, b) predsedom disciplinárnej komisie, v sume 66,39 eura mesačne.</p> <p>(2) Príplatok podľa odseku 1 nepatrí tomu členovi disciplinárnej komisie a predsedovi disciplinárnej komisie, ktorý je náhradníkom disciplinárnej komisie.”</p>	<p>19. s. 114 is inserted after s. 113, which reads, including the title: “s. 114 Supplement for disciplinary proceedings (1) The supplement for the performance of the function of a member of the disciplinary commission or for the performance of the function of the chairman of the disciplinary commission belongs to the prosecutor who is</p> <p>a) member of the disciplinary commission, in the amount of 44.26 euros per month, b) chairman of the disciplinary commission, in the amount of 66.39 euros per month.</p> <p>(2) The supplement according to paragraph 1 does not belong to the member of the disciplinary commission and the chairman of the disciplinary commission who is a substitute of the disciplinary commission.”</p>
<p>20. V s. 115 ods. 1 písm. a) sa vypúšťajú slová “člena disciplinárnej komisie.”</p>	<p>20. In s. 115 para. 1 letter a) the words “member of the disciplinary commission” are deleted.</p>
<p>21. V s. 134 odsek 1 znie: “(1) Prokurátor má právo na príplatok za výkon funkcie prokurátora, ak sú splnené tieto podmienky:</p> <p>(a) jeho služobný pomer zanikne alebo sa mu preruší výkon funkcie prokurátora podľa s. 12 ods. 5 a</p>	<p>21. In s. 134, paragraph 1 reads: “(1) A prosecutor has the right to an additional fee for performing the function of a prosecutor, if the following conditions are met:</p> <p>(a) his employment is terminated or his performance as a prosecutor is interrupted according to s. 12 para. 5 a</p>

<p>(b) má nárok na starobný dôchodok, predčasný starobný dôchodok alebo invalidný dôchodok.” 22. s. 146 sa dopĺňa odsekom 4, ktorý znie:</p> <p>“(4) Ustanovenia odsekov 1 až 3 sa vzťahujú aj na európskeho delegovaného prokurátora. Na hlavného európskeho prokurátora a európskeho prokurátora sa vzťahujú ustanovenia odsekov 1 až 3 len v rozsahu, v akom sa na nich nevzťahuje osobitný predpis. 2).”</p>	<p>(b) is entitled to an old-age pension, an early old-age pension or a disability pension.” 22. Section 146 is supplemented by paragraph 4, which reads:</p> <p>“(4) The provisions of paragraphs 1 to 3 also apply to the European Delegated Prosecutor. The provisions of paragraphs 1 to 3 apply to the Chief European Prosecutor and the European Prosecutor only to the extent that they are not covered by a special regulation. 2).”</p>
<p>23. V s. 152 ods. 1 písm. a) sa slová “(s. 9, 9a)” nahrádzajú slovami “(s. 9 až 9c)”.</p>	<p>23. In s. 152 para. 1 lettera) the words “(s. 9, 9a)” are replaced by the words “(s. 9 to 9c)”.</p>
<p>24. s. 162 sa dopĺňa odsekom 5, ktorý znie:</p> <p>“(5) Ustanovenia odsekov 1 až 4 sa nevzťahujú na hlavného európskeho prokurátora a európskeho prokurátora; vzťahujú sa však na európskeho delegovaného prokurátora, ktorý plní úlohy Úradu špeciálnej prokuratúry. Za škodu spôsobenú nezákonným rozhodnutím hlavného európskeho prokurátora, európskeho prokurátora alebo európskeho delegovaného prokurátora alebo ich nesprávnym úradným postupom pri plnení úloh Európskej prokuratúry zodpovedá Európska prokuratúra podľa osobitného predpisu.54a).”</p> <p>Poznámka pod čiarou k odkazu 54a znie: “54a) Čl. 113 nariadenia (EÚ) 2017/1939.”</p>	<p>24. Section 162 is supplemented by paragraph 5, which reads:</p> <p>“(5) The provisions of paragraphs 1 to 4 shall not apply to the Chief European Prosecutor and the European Prosecutor; however, they apply to the European Delegated Prosecutor, who performs the tasks of the Office of the Special Prosecutor. The European Public Prosecutor’s Office is responsible for damage caused by an illegal decision of the Chief European Prosecutor, the European Prosecutor or the European Delegated Prosecutor or their improper official procedure in the performance of the tasks of the European Public Prosecutor’s Office according to a special regulation. 54a).”</p> <p>The footnote to reference 54a reads: “54a) Art. 113 of Regulation (EU) 2017/1939.”</p>

25.

s. 184 znie:
“s. 184

(1)

Vo veciach zodpovednosti za škodu a s tým súvisiacich nárokov na náhradu škody podľa tohto zákona koná a rozhoduje v prvom stupni

(a)

osobitná komisia zriadená na generálnej prokuratúre, ak

1.

za škodu zodpovedá prokurátor generálnej prokuratúry, európsky delegovaný prokurátor, zamestnanec generálnej prokuratúry alebo krajský prokurátor,

2.

škoda bola spôsobená prokurátorovi generálnej prokuratúry, európskemu delegovanému prokurátorovi, zamestnancovi generálnej prokuratúry alebo krajskému prokurátorovi,

3.

za škodu zodpovedá prokurátor generálnej prokuratúry, európsky delegovaný prokurátor, zamestnanec generálnej prokuratúry alebo krajský prokurátor spoločne s prokurátorom inej prokuratúry alebo zamestnancom inej prokuratúry,

4.

škoda bola spôsobená prokurátorovi generálnej prokuratúry, európskemu delegovanému prokurátorovi, zamestnancovi generálnej prokuratúry alebo krajskému prokurátorovi spoločne s prokurátorom inej prokuratúry alebo zamestnancom inej prokuratúry,

25.

s. 184 reads:
“Section 184

(1)

In matters of liability for damage and related claims for damage compensation according to this law, it acts and decides in the first instance

(a)

a special commission established at the General Prosecutor's Office, if

1.

the prosecutor of the General Prosecutor's Office, a European delegated prosecutor, an employee of the General Prosecutor's Office or a regional prosecutor is responsible for the damage,

2.

the damage was caused to a prosecutor of the General Prosecutor's Office, a European delegated prosecutor, an employee of the General Prosecutor's Office or a regional prosecutor,

3.

the prosecutor of the General Prosecutor's Office, the European delegated prosecutor, an employee of the General Prosecutor's Office or a regional prosecutor together with the prosecutor of another prosecutor's office or an employee of another prosecutor's office are responsible for the damage,

4.

the damage was caused to a prosecutor of the General Prosecutor's Office, a European delegated prosecutor, an employee of the General Prosecutor's Office or a regional prosecutor together with a prosecutor of another prosecutor's office or an employee of another prosecutor's office,

5.
za škodu zodpovedajú spoločne prokurátori alebo zamestnanci prokuratúry, ktorí nemajú spoločný služobný úrad,

6.
škoda bola spôsobená spoločne prokurátorom alebo zamestnancom prokuratúry, ktorí nemajú spoločný služobný úrad,

(b)
osobitná komisia zriadená na krajskej prokuratúre, ktorá je služobným úradom prokurátora alebo zamestnanca prokuratúry, ktorý zodpovedá za škodu alebo ktorému bola spôsobená škoda, ak nejde o veci, v ktorých je príslušná konať a rozhodovať osobitná komisia zriadená na generálnej prokuratúre.

(2)
Na európskeho delegovaného prokurátora sa ustanovenie odseku 1 vzťahuje len vtedy, ak škoda bola spôsobená z dôvodov, ktoré nesúvisia s plnením povinností európskeho delegovaného prokurátora podľa osobitného predpisu.56a)

(3)
Osobitné komisie uvedené v odseku 1 zriaďuje príslušný vedúci služobného úradu, ak generálny prokurátor nerozhodne inak.

(4)
O odvolaní proti rozhodnutiu

(a)
osobitnej komisie uvedenej v odseku 1 písm. a) rozhoduje generálny prokurátor

5.
prosecutors or employees of the prosecutor's office who do not have a common service office are jointly responsible for the damage,

6.
the damage was caused jointly by the prosecutor or employees of the prosecutor's office who do not have a common office,

(b)
a special commission established at the regional prosecutor's office, which is the service office of the prosecutor or an employee of the prosecutor's office, who is responsible for the damage or to whom the damage was caused, if it is not about matters in which the special commission established at the general prosecutor's office is competent to act and decide.

(2)
The provision of paragraph 1 applies to the European Delegated Prosecutor only if the damage was caused for reasons that are not related to the fulfilment of the duties of the European Delegated Prosecutor according to a special regulation. 56a)

(3)
The special commissions mentioned in paragraph 1 are established by the relevant head of the service office, unless the Prosecutor General decides otherwise.

(4)
About the appeal against the decision

(a)
of the special commission mentioned in paragraph 1 letter a) the Prosecutor General decides,

<p>b) osobitnej komisie uvedenej v odseku 1 písm. b) rozhoduje osobitná komisia zriadená na generálnej prokuratúre.”</p>	<p>b) of the special commission mentioned in paragraph 1 letter b) the decision is made by a special commission established at the General Prosecutor’s Office.”</p>
<p>Poznámka pod čiarou k odkazu 56a znie: “56a) Čl. 113 ods. 3 a 4 nariadenia (EÚ) 2017/1939.”</p>	<p>The footnote to reference 56a reads: “56a) Art. 113 para. 3 and 4 of Regulation (EU) 2017/1939.”</p>
<p>26. s. 187 sa dopĺňa odsekom 4, ktorý znie: “(4) Ustanovenia odsekov 1 až 3 sa nevzťahujú na hlavného európskeho prokurátora a európskeho prokurátora.”</p>	<p>26. Section 187 is supplemented by paragraph 4, which reads: “(4) The provisions of paragraphs 1 to 3 shall not apply to the Chief European Prosecutor and the European Prosecutor.”</p>
<p>27. s. 189 sa dopĺňa odsekom 5, ktorý znie: “(5) Na uloženie disciplinárneho opatrenia európskemu delegovanému prokurátorovi z dôvodov súvisiacich s jeho povinnosťami podľa osobitného predpisu²⁾ sa vyžaduje predchádzajúci súhlas hlavného európskeho prokurátora; v ostatných prípadoch má disciplinárna komisia voči hlavnému európskemu prokurátorovi predchádzajúcu informačnú povinnosť. Ak hlavný európsky prokurátor nedá súhlas na uloženie disciplinárneho opatrenia európskemu delegovanému prokurátorovi, predseda disciplinárnej komisie môže požiadať o preskúmanie veci kolegium.^{57da)}.” Poznámka pod čiarou k odkazu 57da znie: “57da) Čl. 17 ods. 4 nariadenia (EÚ) 2017/1939.”</p>	<p>27. Section 189 is supplemented by paragraph 5, which reads: “(5) In order to impose a disciplinary measure on a European delegated prosecutor for reasons related to his duties according to a special regulation²⁾, the prior consent of the chief European prosecutor is required; in other cases, the disciplinary commission has a prior information obligation towards the chief European prosecutor. If the chief European prosecutor does not give consent to impose a disciplinary measure on the European delegated prosecutor, the chairman of the disciplinary commission may ask the board to review the matter.^{57da)}.” The footnote to reference 57da reads: “57da) Art. 17 para. 4 of Regulation (EU) 2017/1939.”</p>
<p>28. V 194 ods. 1 písm. d) sa za slovami “vzatý späť,” vypúšťa slovo “alebo” a v písmene e) sa na konci bodka nahrádza čiarkou a pripájajú sa slovo “alebo”</p>	<p>28. In 194 para. 1 letter d) after the words “taken back,” the word “or” is deleted, and in letter e), the period at the end is</p>

	replaced by a comma and the word “or” is added.
29. V s. 194 sa odsek 1 dopĺňa písmenom f), ktoré znie: “(f) Uloženie disciplinárneho opatrenia európskemu delegovanému prokurátorovi je podmienené predchádzajúcim súhlasom alebo predchádzajúcou informačnou povinnosťou (s. 189 ods. 5) a súhlas nebol daný alebo bol vzatý späť alebo informačná povinnosť nebola splnená.”	29. In s. 194, paragraph 1 is supplemented by letter f), which reads: “(f) the imposition of a disciplinary measure on the European Delegated Prosecutor is conditional on prior consent or a prior information obligation (Section 189 paragraph 5) and consent was not given or was withdrawn or the information obligation was not fulfilled.”
30. V s. 197 ods. 1 úvodnej vete sa na konci pripájajú tieto slová: “navrhovateľ, ktorým je”.	30. In s. 197 para. 1 of the opening sentence, the following words are added at the end: “the applicant, who is”.
31. V s. 197 ods. 1 sa za písmeno a) vkladajú nové písmená b) a c), ktoré znejú: “(b) generálny prokurátor alebo špeciálny prokurátor proti európskemu delegovanému prokurátorovi z dôvodov, ktoré nesúvisia s plnením povinností európskeho delegovaného prokurátora podľa osobitného predpisu,m2) (c) hlavný európsky prokurátor alebo európsky prokurátor za Slovenskú republiku proti európskemu delegovanému prokurátorovi z dôvodov, ktoré súvisia s plnením povinností európskeho delegovaného prokurátora podľa osobitného predpisu,2).” Doterajšie písmená b) až f) sa označujú ako písmená d) až h).	31. In s. 197 para. 1, new letters b) and c) are inserted after letter a), which read: “(b) the general prosecutor or a special prosecutor against the European delegated prosecutor for reasons not related to the fulfilment of the duties of the European delegated prosecutor according to a special regulation,m2) (c) the chief European prosecutor or the European prosecutor for the Slovak Republic against the European delegated prosecutor for reasons related to the fulfilment of the duties of the European delegated prosecutor according to a special regulation,2).” The previous letters b) to f) are referred to as letters d) to h).
32. V s. 197 ods. 1 písm. h) sa vypúšťajú slová “(ďalej len ‘navrhovateľ’)”.	32. In s. 197 para. 1 letter h) the words “(hereinafter referred to as ‘applicant’)” are deleted.
“(b) doručením rozhodnutia orgánu činného v trestnom konaní alebo súdu o odovzdaní	“(b) by delivery of the decision of the law enforcement agency or the court on the

<p>veci alebo o postúpení veci disciplinárnej komisii a nasledujúcimi úkonmi disciplinárnej komisie smerujúcimi k ukončeniu disciplinárneho konania,” Doterajšie písmeno b) sa označuje ako písmeno c).</p>	<p>transfer of the case or on the transfer of the case to the disciplinary commission and the following actions of the disciplinary commission aimed at ending the disciplinary procedure,” The previous letter b) is referred to as letter c).</p>
<p>34. s. 198 sa dopĺňa odsekom 4, ktorý znie: “(4) Do plynutia lehoty podľa odseku 1 sa nezapočítava doba, počas ktorej sa pre ten istý skutok viedlo trestné stíhanie.”</p>	<p>34. Section 198 is supplemented by paragraph 4, which reads: “(4) The period during which a criminal prosecution was conducted for the same act is not included in the expiry of the period according to paragraph 1.”</p>
<p>35. V s. 199 sa odsek 3 dopĺňa písmenom d), ktoré znie: “(d) Hlavného európskeho prokurátora a európskeho prokurátora za Slovenskú republiku, ak nepodali návrh na začatie disciplinárneho konania a ide o disciplinárne konanie proti európskemu delegovanému prokurátorovi.”</p>	<p>35. In s. 199, paragraph 3 is supplemented by letter d), which reads: “(d) the chief European prosecutor and the European prosecutor for the Slovak Republic, if they have not filed a proposal to initiate disciplinary proceedings and it is a disciplinary proceeding against a European delegated prosecutor.”</p>
<p>36. Doterajší text s. 200 sa označuje ako odsek 1 a dopĺňa sa odsekom 2, ktorý znie: “(2) Ak sa v disciplinárnom konaní navrhuje uloženie disciplinárneho opatrenia európskemu delegovanému prokurátorovi z dôvodov súvisiacich s jeho povinnosťami podľa osobitného predpisu,²⁾ predseda disciplinárnej komisie si vyžiada od hlavného európskeho prokurátora predchádzajúci súhlas s uložením disciplinárneho opatrenia.^{57da)} Ak hlavný európsky prokurátor súhlas nedá alebo ho</p>	<p>36. The current text of s. 200 is referred to as paragraph 1 and is supplemented by paragraph 2, which reads: “(2) If in disciplinary proceedings it is proposed to impose a disciplinary measure on the European Delegated Prosecutor for reasons related to his duties according to a special regulation,²⁾ the chairman of the disciplinary commission shall request the prior consent of the Chief European Prosecutor to the imposition of a disciplinary measure.^{57da)} If the Chief European Prosecutor does not give his consent or takes it back, the chairman of the disciplinary commission</p>

<p>vezme späť, predseda disciplinárnej komisie môže požiadať o preskúmanie veci kolégium. 57da).”</p>	<p>may ask the board to review the matter. 57da).”</p>
<p>37. V s. 205 ods. 6 sa na konci pripája táto veta: “Ak sa disciplinárne konanie vedie proti európskemu delegovanému prokurátorovi, predseda disciplinárnej komisie oboznámi splnenie podmienok na vedenie disciplinárneho konania podľa s. 200 ods. 2; ak zistí nedostatky, bezodkladne vykoná opatrenia potrebné na ich odstránenie.”</p>	<p>37. In s. 205 para. 6, the following sentence is added at the end: “If disciplinary proceedings are conducted against a European delegated prosecutor, the chairman of the disciplinary commission shall notify the fulfilment of the conditions for conducting disciplinary proceedings pursuant to s. 200 para. 2; if he discovers deficiencies, he will immediately take the necessary measures to eliminate them.”</p>
<p>38. V s. 208 odsek 3 znie: “(3) Disciplinárna komisia oslobodí prokurátora, proti ktorému sa vedie disciplinárne konanie, ak</p> <p>(a) prokurátor sa nedopustil disciplinárneho previnenia alebo priestupku,</p> <p>(b) skutok, pre ktorý sa vedie disciplinárne konanie, sa nestal,</p> <p>(c) skutok, pre ktorý sa vedie disciplinárne konanie, nie je disciplinárnym previnením alebo priestupkom alebo</p> <p>(d) nemožno preukázať, že prokurátor sa dopustil disciplinárneho previnenia alebo priestupku.”</p>	<p>38. Section 208, paragraph 3 reads: “(3) The Disciplinary Commission shall acquit the prosecutor against whom disciplinary proceedings are being conducted, if</p> <p>(a) the prosecutor has not committed a disciplinary offence or misdemeanour,</p> <p>(b) the act for which disciplinary proceedings are being conducted did not occur,</p> <p>(c) the act for which disciplinary proceedings are conducted is not a disciplinary offence or misdemeanour or</p> <p>(d) it cannot be proven that the prosecutor committed a disciplinary offence or a misdemeanour.”</p>
<p>39. V s. 208 ods. 5 sa za slovom “odôvodnenie” vypúšťa čiarka a slová “ak v odseku 6 nie je ustanovené inak,”.</p>	<p>39. In s. 208 para. 5, a comma is deleted after the word “justification” and the words “unless otherwise provided for in paragraph 6.”</p>

<p>40. V s. 208 ods. 6 sa vypúšťa druhá veta.</p>	<p>40. In s. 208 para. 6, the second sentence is deleted.</p>
<p>41. s. 209 znie: “s. 209 Disciplinárna komisia zastaví disciplinárne konanie, ak</p> <p>(a) prokurátor bol právoplatne odsúdený za trestný čin z nedbanlivosti, ktorý nespáchal v súvislosti s výkonom funkcie prokurátora,</p> <p>(b) disciplinárne konanie sa stalo neprípustným alebo</p> <p>(c) to ustanovuje tento zákon.”</p>	<p>41. Section 209 reads: “Section 209 The disciplinary commission shall stop the disciplinary proceedings if</p> <p>(a) the prosecutor was legally convicted of a criminal offence of negligence, which he did not commit in connection with the performance of the prosecutor’s duties,</p> <p>(b) disciplinary proceedings have become inadmissible or</p> <p>(c) this is established by this law.”</p>
<p>42. V s. 211 ods. 2 písm. b) sa na konci pripájajú tieto slová: “a ak ide o konanie začaté bez návrhu (s. 196 ods. 1 druhá veta), generálny prokurátor,”.</p>	<p>42. In s. 211 para. 2 letters b) the following words are added at the end: “and if it is a proceeding initiated without a motion (Section 196, paragraph 1, second sentence), the Prosecutor General.”</p>
<p>43. V s. 221 ods. 1 sa na konci pripája táto veta: “S členstvom v prokurátorskej rade je nezlučiteľná aj funkcia hlavného európskeho prokurátora a európskeho prokurátora; tým nie je dotknuté ich právo zúčastniť sa hlasovaním na voľbe členov prokurátorskej rady.”</p>	<p>43. In s. 221 para. 1, the following sentence is added at the end: “The function of Chief European Prosecutor and European Prosecutor is also incompatible with membership of the Prosecutor’s Council; this does not affect their right to participate by voting in the election of members of the Prosecutor’s Council.”</p>
<p>44. Za s. 258 sa vkladá s. 258a, ktorý znie: “s. 258a Tento zákon sa vzťahuje na hlavného európskeho prokurátora, európskeho prokurátora a európskeho delegovaného prokurátora v rozsahu, v akom sa na nich nevzťahuje osobitný predpis. 2).”</p>	<p>44. Section 258a is inserted after s. 258, which reads: “Section 258a This Act applies to the Chief European Prosecutor, the European Prosecutor and the European Delegated Prosecutor to the extent that they are not covered by a special regulation. 2).</p>

45.

Za s. 265zc sa vkladá s. 265zd, ktorý vrátane nadpisu znie:

“s. 265zd

Prechodné ustanovenia k úpravám účinným od 1. septembra 2019

(1) Výberové konania začaté do 31. augusta 2019 sa dokončia podľa tohto zákona v znení účinnom do 31. augusta 2019.

(2)

Konanie vo veciach zodpovednosti za škodu a s tým súvisiacich nárokov na náhradu škody začaté a právoplatne neskončené do 31. augusta 2019 dokončí osobitná komisia zriadená podľa tohto zákona v znení účinnom do 31. augusta 2019.

(3)

Tento zákon v znení účinnom od 1. septembra 2019 sa nevzťahuje na disciplinárne konania začaté podľa doterajších predpisov, ak neboli právoplatne skončené do 31. augusta 2019; to neplatí, ak ide o ustanovenia s. 208 ods. 3, 5 a 6 a s. 209 v znení účinnom od 1. septembra 2019.

(4)

Ustanovenie s. 103c ods. 1 v znení účinnom od 1. septembra 2019 sa vzťahuje na platové pomery prokurátora dočasne prideleného k orgánu Európskej únie už od 1. januára 2019. Služobný úrad prevedie prokurátorovi dočasne pridelenému k orgánu Európskej únie tento rozdiel v plate na jeho bankový účet zriadený v mieste jeho dočasného pridelenia po vykonaní zákonných zrážok do 1. októbra 2019.”

45.

s. 265zd is inserted after s. 265zc, which reads, including the title:

“Section 265zd

Transitional provisions for adjustments effective from September 1, 2019

(1) Selection procedures started before August 31, 2019 will be completed according to this law in the version effective until August 31, 2019.

(2)

Proceedings in matters of liability for damage and related claims for damages initiated and not legally terminated by August 31, 2019 will be completed by a special commission established pursuant to this Act as amended by August 31, 2019.

(3)

This Act, in the version effective from September 1, 2019, does not apply to disciplinary proceedings initiated according to the previous regulations, if they were not legally terminated by August 31, 2019; this does not apply if the provisions of s. 208 para. 3, 5 and 6 and s. 209 as amended from 1 September 2019.

(4)

Provision s. 103c para. 1 as amended from September 1, 2019 applies to the salary of a prosecutor temporarily assigned to a European Union body as of January 1, 2019. The service office will transfer the difference in salary to a prosecutor temporarily assigned to a European Union body to his bank account established in his place of employment. of temporary allocation after statutory deductions until October 1, 2019.”

Čl. III

Tento zákon nadobúda účinnosť 1. septembra 2019 okrem čl. II bodov 16 a 18 až 20, ktoré nadobúdajú účinnosť 1. januára 2020.

Uvedomte si, prosím, že odvtedy podľa 353/2024 Z. z. 214/2024 Z. z. a 353/2024 Z. z. zmenili minimálne hmotnoprávne predpisy PIF (ochrany finančných záujmov EÚ).

Zuzana Čaputová v. r.
Andrej Danko v. r.
Peter Pellegrini v. r.

Art. III

This Act enters into force on September 1, 2019, except for Art. II points 16 and 18 to 20, which enter into force on January 1, 2020.

Be aware that since then 214/2024 Coll. and 353/2024 Coll. Modified at least the PIF material laws.

Zuzana Čaputová v. r.
Andrej Danko v. r.
Peter Pellegrini v. r.

B. EPPO-Regulation

I. Introduction: The Start of Criminal Investigations in Slovakia in General (and the Influence of Union Law)

Hauck/Schneider/Karakocaoğlu

University of Gießen



1. General Remarks and Introduction

If, in the past, defence counsels across Europe and within the areas, which are today the EPPO zone needed to master the full *repertoire* of **national criminal procedure**, today they must not know the EPPO Regulation by heart but also command the EPPO Regulation and, without doubt, the numerous EU-law implementations and insertions that accompany it much like a *virtuoso* musician who cannot rely solely on the classical canon.⁶ Otherwise, defence lawyers in EPPO proceedings risk losing their way in the “jungle of discontinuance provisions” across the Member States, or being “taken for a ride” by the Permanent Chamber or the EDPs, which would certainly not amount to the best possible outcome for their clients.⁷ The **supranationalisation**⁸ is highly important and became a new milestone with the EPPO and today the EPPO has a **global impact** when it **seizes bank accounts** in South America⁹ - all with the aim to effectively protect the Union’s financial interests¹⁰. Therefore the **EPPO/OLAF CNP volume** shall provide information on the **national laws of Slovakia** which are applicable in situations described within the Regulations by terms such as national or domestic law and which form the legal environment in which the EDPs or OLAF Units and their seconded national experts operate.¹¹ This is important as the EPPO filled according to legal experts a „significant gap in the institutional framework [and is considered to be a] **profoundly democratic act**“¹² of the EU. The investigative scenery or statutory requirements in the

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⁶ This metaphoric term is frequently used in Germany and parts of Europe to honour a longstanding academic or professional career in criminal and criminal procedure, see e.g. the Münchener AnwaltVerein e.V., MAV-Mitteilungen p. 42 using it publicly on a prominent figure. See Ramos 2023, pp. 43-70 emphasizing how important the principle of equality of arms is in EPPO proceedings due to Art. 41, 42 EPPO Regulation and the shortcomings of the Regulation from 2017.

⁷ Pfister 2024 explaining various possibilities of deferral and discontinuation.

⁸ Schmeer (2023) pp. 845–869 uses this term in her title of a paper expressing concerns if the EPPO mechanism is only a limited form of supranationalisation.

⁹ See <https://www.eppo.europa.eu/en/media/news/spain-eppo-seizes-bank-accounts-dominican-republic-and-peru-investigation-eu25-million>.

¹⁰ The Court of Justice has clarified that the term “financial interests of the European Union” in Article 325 para 1 TFEU covers both sides of the EU budget EU revenue and expenditure, see ECJ, *Euro Box Promotion and Others* Joined Cases C-357/19, C-379/19, C-547/19, C-811/19 and C-840/19, ECLI:EU:C:2021:1034, 21 December 2021, mn. 183 and see ECJ, *Republic of Poland v European Parliament and Council*, ECLI:EU:C:2022:98, 16 February 2022, mn. 297.

¹¹ Pérez Marín 2020, pp. 36-41.

¹² Kühn Baca 2023, pp. 49.

Member States are still divergent, but if the EPPO Regulation request e.g. a **judicial authorisation** for a measure this must be guaranteed.¹³

- 2 The Slovak Republic amended its prosecution legislation through **the Act of 27 June 2019**, modifying **Act No. 153/2001 Coll. on the Prosecutor’s Office** and **Act No. 154/2001 Coll. on Prosecutors and Legal Trainees** integrating the EPPO into the Slovak legal system. Tall the reforms and new laws **214/2024 Coll.** and **353/2024 Coll.** define PIF offences, EPPO and the position, powers and procedural framework of the Chief European Prosecutor, the European Prosecutor for Slovakia and the EDPs, ensuring that EPPO functions are recognised within national law.¹⁴
- 3 Slovak law therefore had to be adjusted to reconcile the *EPPO*’s **hierarchical structure** with traditional Slovak prosecutorial organisation.

2. Institutional Position of EPPO Actors in Slovak Law

- 4 A new provision in **§ 1 para 1 (c) of Act No. 153/2001** explicitly incorporates the Chief European Prosecutor, the European Prosecutor and the European Delegated Prosecutor into the Slovak legal order wherever their powers are *not otherwise regulated* by the EPPO Regulation.¹⁵
- 5 The Public Prosecutor’s Office is required to **cooperate with the EPPO** in fulfilling its tasks.¹⁶ This establishes EPPO investigations and prosecutions as an integrated element of national prosecutorial practice and obliges Slovak authorities to facilitate EPPO operations.

3. Functional Integration of EDPs into the Slovak Prosecution Service

- 6 Instructions directed to EDPs may only be issued in accordance with the EPPO Regulation. This ensures that EDPs are not subordinated to national hierarchical lines in matters falling under EPPO competence. In cases where EDPs simultaneously perform duties

¹³ See Zerbst 2025, pp. 155–168 on the situation of authorization in the EPPO Regulation itself.

¹⁴ § 1 para. 1(c) of Act No. 153/2001, as amended. Be aware that Slovakian legislation faced a major downward shift against the rule of law principles in 2023–2024 fostered by the then Government, which tabled laws reducing statues of limitations for PIF offences, abolishing the Special Prosecutor’s Office to fight economic crimes, which would have had major impacts on EPPO, EDPs of Slovakia as well, see just Charles Szumski and Natália Silenská, <https://euractiv.de/news/slowakei-gibt-nach-strafrechtsreform-wird-ueberarbeitet/>. After a judgement, see EU Commission, SWD(2024) 825 final, p. 5, footnote 15: “Constitutional Court of the Slovak Republic (2024), Press release No 30/2024 of 3 July 2024. Amongst the provisions considered unconstitutional are the retroactive opening of plea agreements and those on the penalty of confiscation of property. However, on the reduction of penalties, the lowered statues of limitation and the dissolution of the Special Prosecutor’s Office were not considered unconstitutional. The Court equally concluded that it did not find the dissolution non-compliant with EU law. In its ruling, the Court considered that the fast-track procedure contained procedural deficiencies, but not to such extent that the Constitution would be breached. Similarly, on the dissolution of the Special Prosecutor’s Office, the Court emphasized its restraint and respect for the state power exercising direct democratic legitimacy, that is the Parliament. The suspension of the effect of the provisions will be lifted once the decision enters into effect.” For a general analysis of the transposition of the PIF Directive see Hauck 2025b, Art. 1 PIF Directive et seq., Mn. 1, 10 et seq., which faced major criticism by the EU; see the Evaluation Report W. Van Ballegooij 2021, pp. 177–181.

¹⁵ Ibid.

¹⁶ See below under Sources of law and here § 3 para. 3 of Act No. 153/2001, as amended.

of the Office of the Special Prosecutor, national law applies only to the extent consistent with EPPO rules.

Provisions in §§ 10–12 of Act No. 153/2001 do not apply to EPPO matters¹⁷, reflecting the EPPO’s autonomous decision-making structure. Likewise, provisions regulating oversight and **internal supervision (§§ 53–54)** exclude their application to EDPs when they act on behalf of the EPPO, recognising that their superior authority is the European Prosecutor or EPPO bodies.¹⁸ The place of performance of an EDP’s functions is designated as the Office of the Special Prosecutor, which provides national-level institutional support.¹⁹

II. National Legal & Institutional Framework

Criminal proceedings in the Slovak Republic are structured in **two main phases**: the **pre-trial proceedings** and the **proceedings before the court**.²⁰ The **pre-trial phase** consists of the pre-prosecution procedure and the preparatory proceedings. While the former concerns the receipt, registration, and preliminary assessment of criminal complaints, the substantive investigation, including abbreviated investigations, is conducted during the preparatory proceedings in accordance with the Criminal Procedure Code.²¹ As is with many Member States, the prosecutors from the Prosecution Office act as representatives of the Slovak State throughout the entire criminal proceedings and exercise the powers and duties prescribed by law. In particular, they supervise the lawfulness of the investigation and the activities of the police, cooperating closely with them in the conduct of investigative acts. Depending on the gravity of the offence and the complexity of the case, the prosecutor may perform procedural acts himself and issue decisions as well as apply to the judge for warrants (e.g. for home searches).²²

The **Law 242 of 27 June 2019** amended the Act on the Prosecutor’s Office as well as the Act on Prosecutors and Legal Guardians of the Prosecutor’s Office in order to adapt the national proceedings to the EPPO system. Early on, concerns were raised regarding the hybrid nature of the relationship between national law enforcement authorities, in particular the police, and the EPPO as a supranational prosecutorial body, as well as the

¹⁷ § 6 para. 11 of Act No. 153/2001; Art. 6 para. 1 EPPO Regulation.

¹⁸ § 12a of Act No. 153/2001.

¹⁹ See in detail § 53–§ 54 of Act No. 153/2001.

²⁰ Ferenčíková, S. (2022) ‘Slovakia: National Regulations in the Shadow of a Common Past’ in Váradi-Csema, E. (ed.) *Criminal Legal Studies. European Challenges and Central European Responses in the Criminal Science of the 21st Century*. Miskolc–Budapest: Central European Academic Publishing. pp. 205–224. https://doi.org/10.54171/2022.evcs.cls_7, p. 214.

²¹ Ferenčíková 2022, p. 215.

²² Adrián Jalč (2013) *SLOVAK PROCEDURAL CRIMINAL LAW*, Trnavská univerzita v Trnave, Právnická fakulta, online: <https://iuridica.truni.sk/sites/default/files/dokumenty/zahranicne-vztahy/en/publications/pdf/17Slovak%20Procedural%20Criminal%20Law.pdf> (Accessed 30 June 2025), p. 40 et seq.

practical functioning of this relationship.²³ In addition, it was anticipated that the Slovak legal system might encounter challenges in accommodating the European dimension of judicial review, namely the review by national courts of procedural acts performed by the EPPO.²⁴ Further practical issues were identified, including questions relating to the translation of case files and the allocation of responsibility for ensuring such translations.²⁵ Concerns have also been expressed regarding cooperation between the Member States, as it was anticipated that some would be willing to embrace the EPPO framework, while others would remain reluctant.²⁶

- 10 Recent developments indicate that legislative amendments to the Criminal Procedure Code, the Criminal Code, the Act on the Public Prosecutor’s Office and the Act on the Protection of Whistle-blowers (see below → mn. 25, “Specific Introduction”) have alarmed the EPPO, in as much as these changes have generated the anticipated tensions between the national legal framework and the EPPO’s operational and systemic requirements.

III. Current Practice and Challenges

- 11 In December 2023, the European Chief Prosecutor, *Laura Codruța Kövesi*, formally expressed concerns to the European Commission regarding proposed legislative amendments in the Slovak Republic that may adversely affect the rule of law and, consequently, the protection of the European Union’s financial interests.²⁷ Invoking **Regulation (EU) 2020/2092** on budgetary conditionality, she referred her concerns to the European Commission, highlighting that the EPPO may provide input where national measures risk undermining the effective protection of the Union budget.²⁸
- 12 According to *Kövesi*, amendments to the Slovak legislation risk reducing the detection of fraud affecting EU financial interests, weakening established cooperation structures between national authorities and the EPPO, limiting access to specialised investigators, and reallocating EPPO cases to courts with limited expertise in complex financial crime.²⁹ Certain measures were further assessed as potentially amounting, in practice, to a *de facto* amnesty in a number of ongoing investigations.³⁰

²³ See for all the concerns Miloš Deset, Libor Klimek, What Do We Need to Resolve After Establishing the European Public Prosecutor’s Office in the Slovak Republic? *Slovak Journal of Political Sciences*, Volume 21, No. 1, 2021, 79–94, p. 84, 85.

²⁴ Deset/Klimek 2021, pp. 84, 85.

²⁵ Deset/Klimek 2021, pp. 84, 85.

²⁶ Deset/Klimek 2021, p. 82.

²⁷ Wahl, Thomas (2023) European Chief Prosecutor: Slovakia May No Longer Effectively Protect EU’s Financial Interests. *Eucrim* 325–326, p. 325.

²⁸ Wahl 2023, p. 325.

²⁹ Wahl 2023, p. 325.

³⁰ Wahl 2023, p. 325; EPPO, Statement regarding the legislative amendments proposed by the Slovak government on whistle-blower protection, 28 November 2025, online: <https://www.eppo.europa.eu/en/media/news/statement-regarding-legislative-amendments-proposed-slovak-government-whistle-blower> (Accessed 30 June 2025).

These developments raised **broader concerns** regarding compliance with the principles of sincere cooperation under Article 4 para 3 TEU and the obligation to ensure effective protection of the Union budget under Article 325 TFEU.³¹ In January 2024, the European Chief Prosecutor emphasised that the predominantly cross-border nature of EPPO cases means that such reforms could have systemic effects, potentially weakening the integrity of the EPPO framework as a whole.³² These concerns were subsequently reflected in a European Parliament resolution of 17 January 2024 addressing the implications of the proposed reforms for the rule of law in Slovakia.³³ **13**

Recently, the European Commission initiated an **infringement procedure** against Slovakia for **non-compliance with primary Union law**.³⁴ The concerns extend beyond issues with the effective protection of the EU's financial interests, the appropriate measures against corruption or the detection and prevention of fraud. A significant constitutional amendment in Slovakia now enables domestic courts to assess the applicability of EU law and the rulings of the CJEU.³⁵ In 2025, the EPPO as well as OLAF and the European Commission received reports of a **substantial number of EU subsidy fraud cases** linked to the **Slovak management of European Union funds**, particularly in the agricultural sector, resulting in an estimated financial damage exceeding €680 million.³⁶ **14**

Thus, the EPPO faces **structural limitations** and systemic deficiencies that complicate the detection, investigations and prosecution of fraud, along with the constitutional issues questioning the primacy of Union law. The EPPO must navigate a national judiciary that may interpret EU law differently, potentially limiting the uniform enforcement of EU financial interests and undermining predictability in cross-border investigations. **15**

³¹ Wahl 2023, p. 325.

³² Wahl 2023, p. 326; EPPO, Statement regarding the legislative amendments proposed by the Slovak government on whistle-blower protection, 28 November 2025, online: <https://www.eppo.europa.eu/en/media/news/statement-regarding-legislative-amendments-proposed-slovak-government-whistle-blower> (Accessed 30 June 2025).

³³ Wahl 2023, p. 326.

³⁴ Wahl, Thomas (2025) Slovakia under the EU's Rule-of-Law Eye, eucrim preprint issue 3/2025, 17 December 2025, online: <https://eucrim.eu/news/slovakia-under-the-eus-rule-of-law-eye/> (Accessed 30 June 2025).

³⁵ Ibid.

³⁶ Article of 28 June 2025, European Public Prosecutor's Office Receives 300+ Allegations of EU Subsidy Misuse in Slovakia, with Total Damages Likely to Exceed €680 Million, online: <https://slovakmonitor.com/european-public-prosecutors-office-receives-300-allegations-of-eu-subsidy-misuse-in-slovakia-with-total-damages-likely-to-exceed-e680-million/> (Accessed 30 June 2025); Article of 26 June 2025, Czech MEP Reports Over 300 Suspected Cases of EU Fund Misuse in Slovakia, online: <https://brusselswatch.org/czech-mep-reports-over-300-suspected-cases-of-eu-fund-misuse-in-slovakia/> (Accessed 30 June 2025).

IV. Material & Procedural Competence of the EDP

1. Competence and Procedural Role of EDPs

- 16 EDPs are responsible for criminal proceedings falling within the EPPO's competence, particularly offences affecting the EU's financial interests.³⁷ They act before all courts competent for such matters, including appellate courts.³⁸ In EPPO matters, the "immediately superior prosecutor" is not a **Slovak national prosecutor** but instead the European Prosecutor or a relevant EPPO body.³⁹ Conflicts of jurisdiction between the EPPO and the Slovak Public Prosecutor's Office are resolved by the General Prosecutor's Office, with the possibility of appeal in accordance with Slovak criminal procedure.⁴⁰

5. Access to Files and Information Processing

- 17 The Chief European Prosecutor, the European Prosecutor, the Permanent Chambers and EDPs may access files kept by Slovak prosecutors with the prior consent of the Prosecutor General.⁴¹ This ensures a balance between national confidentiality rules and EPPO operational needs. **Slovak prosecutorial information systems** may process data necessary for the performance of EPPO tasks, including classified facts and sensitive information, consistent with the EPPO Regulation and national data protection law.⁴² This is important for interacting with the case management system and if deciding to draw charged or act on basis of the IRP of the EPPO to defer a case etc.⁴³

- 18 **Sections 9b–9c of Act No. 154/2001** regulate **temporary assignment** of Slovak prosecutors to EU bodies. Appointment to EPPO positions (Chief European Prosecutor, European Prosecutor or EDP) results in automatic temporary assignment for the duration of the term. Prosecutors serving as **EPPO officials cannot** be temporarily suspended from duty⁴⁴, may **only be dismissed** under conditions established by the EPPO Regulation.⁴⁵ These provisions safeguard the **independence of EPPO prosecutors** from national disciplinary or employment pressures. EPPO prosecutors receive Slovak remuneration only insofar as not covered by EU regulations.⁴⁶ Where an EDP also performs tasks for the Slovak Office of the Special Prosecutor, a proportional salary according to national law is allocated.⁴⁷ Slovak special commissions decide on **liability for damage**

³⁷ § 55lb para. 3 of Act No. 153/2001.

³⁸ § 55lb para. 1 of Act No. 153/2001.

³⁹ § 46 para. 10 of Act No. 153/2001.

⁴⁰ § 53 para. 2 and § 54 para. 3 of Act No. 153/2001.

⁴¹ § 50 para. 2 of Act No. 153/2001; Art. 25 para. 6 EPPO Regulation.

⁴² § 55 para. 2 of Act No. 153/2001; 55a para 1, Art. 10 EPPO Regulation.

⁴³ § 55a and § 55b of Act No. 153/2001; Art. 111 EPPO Regulation.

⁴⁴ See below Sources of law and here § 13 para. 4 of Act No. 154/2001.

⁴⁵ § 15 para. 5 of Act No. 154/2001; EPPO Regulation.

⁴⁶ § 92a para. 1 of Act No. 154/2001.

⁴⁷ § 92a para. 2 of Act No. 154/2001.

caused or suffered by EDPs, but only in matters unrelated to EPPO duties.⁴⁸ Where damage results from acts connected with EPPO duties, liability lies with the EPPO itself, pursuant to Article 113 of the EPPO Regulation.⁴⁹ Disciplinary proceedings involving an EDP depend on whether the alleged misconduct relates to EPPO duties. For acts related to EPPO functions, disciplinary authority lies with EPPO bodies and prior consent of the Chief European Prosecutor is required before national **disciplinary measures** may be imposed.⁵⁰ For acts unrelated to EPPO duties, national disciplinary procedures apply. Provisions governing **appeals** (§§ 197–205) include specific rules for EDP cases, ensuring EPPO supervision where required and national review where appropriate.

2. Outlook

The Slovak legislative EPPO amendments created a framework that **worked already in praxi** partly **apparently**. It is hopefully sufficient because it recognises EPPO officials within national law; establishes EDPs as independent actors within the national hierarchy and aligns national supervision, disciplinary rules and liability regimes with EPPO structures. Last but not least it ensured proper cooperation and the **flow of information** between Slovak authorities and the EPPO. While the 2024 annual report demonstrates a robust number of ongoing investigations and a substantial cross-border dimension, the risk of a “**weak link**”⁵¹ and ineffective investigations by the EPPO persists⁵². It remains to be seen where this leads. At least **recent changes** show **training in PIF offences becomes important**.⁵³

19

V. Criminal Investigations According to the EPPO Regulation Based on National Law (Measures)

1. Specific Introduction to Part B and the EPPO Adoption Act

Let us first hear, even if we repeat ourselves, a citation **comment from a national strategy against fraud of the Slovak Government**, which says: “[I]t is essential that EU

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⁴⁸ § 184 para. 1–2 of Act No. 153/2001.

⁴⁹ § 162 para. 5 and § 184 para. 2 of Act No. 153/2001; Art. 113 EPPO Regulation.

⁵⁰ § 189 para. 5 and § 200 para. 2 of Act No. 153/2001.

⁵¹ EPPO, Statement of the European Chief Prosecutor in reply to comment by General Prosecutor of the Slovak Republic, 18 January 2025, online: <https://www.eppo.europa.eu/en/media/news/statement-european-chief-prosecutor-reply-to-comment-general-prosecutor-slovak-republic> (Accessed 30 June 2025).

⁵² Ibid.

⁵³ See in **353/2024 Coll.**, the following regulations were newly introduced regarding PIF offenses and EU financial interests: Criminal Procedure Code (Act No. 301/2005 Coll.): § 2 para. 22: Establishes a new fundamental obligation for courts and law enforcement to ensure the proper protection of the EU’s financial interests during criminal proceedings; Act on Prosecutors (Act No. 154/2001 Coll.): § 80 para. 2: Mandates the Prosecutor General’s Office to **provide specialized training for prosecutors specifically in the field of protecting the EU’s financial interests**; Criminal Liability of Legal Entities (Act No. 91/2016 Coll.): § 11 para. 1: Requires courts, when sentencing legal entities for specific PIF-related crimes, to explicitly account for the protection of the European Union’s financial interests.

and SR rules aimed at combating fraud are implemented on the basis of carefully prepared and up-to-date fraud risk assessments and that **perpetrators of crimes damaging or threatening the financial interests of the EU** are convicted. In this context, it is also necessary for EU legislation to be consistently **reflected in SR legislation**.⁵⁴

- 21** The last sentence of the citation addresses the **reflection principle**. EU law determines national law and it **must** therefore, due to its superior status **be reflected in national law**. In case of Directives this principle is ensured by the transposition. In the area of Regulation in the sense of **Art. 288 para 2 TFEU**, this reflection can only, due to the ECJ case law derived prohibition of simple copying of Union law into national law (verbatim transfer), be done by so-called **Adoption laws**.
- 22** Recent independent journalists have discovered **irregularities**, followed EPPO and OLAF investigations in Slovakia, Hungary and Czech Republic and revealed again that millions are lost every year.⁵⁵ The EPPO Regulation regulates the actions of Slovakian EDPs on Slovakian territory from the perspective of supranational law.⁵⁶ The actions of the EDPs, e.g. mostly the measures conducted to carry out an investigation on behalf of the Headquarters in Luxembourg are based on national law.⁵⁷ The Regulation frequently refers to the **application of national law**. The applicable Slovakian law is enshrined in the Codes, Laws and Decrees of the Slovakian Republic, which were mentioned in a summary already above (see above → A.III, **Sources of law**). Slovakian academia has analysed in 2021 the adoption of the law to the standard of the Regulation.⁵⁸ The research on this new Prosecution Office, which is supranational by its nature and design, was discussed for this first time at the beginning of the 20th century.⁵⁹ In **2003 academia** already analysed the States that were not part of the European Communities and assessed whether they could join the *Acquis* or if they would need to adjust their **anti-fraud legislation** in the light of the then PIF Protocols.⁶⁰
- 23** When the setting-up of the EPPO under the **enhanced cooperation mechanism** was finally decided in 2016, the adoption period in the Regulation was installed (Art. 120 para 2 EPPO Regulation).⁶¹ Slovakia decided to amend various national codes and the legislative organs designed a special law to ensure the integration of the EPPO within the Slovakian criminal justice system. The *lex specialis* to the Regulation is the **Law 242 of June 27, 2019**, which amends Act no. 153/2001 Coll. on the Prosecutor's Office,

⁵⁴ See Steering Committee for the Protection of the Financial Interests of the European Union/Slovak Government 2015.

⁵⁵ See <https://bit.ly/4udEv09>. Accessed 30 June 2025.

⁵⁶ Deset and Klimek 2021, pp. 79–94

⁵⁷ See Becková 2020, pp. 163 et seq.

⁵⁸ Becková and Koromházová 2021, pp. 75 et seq.

⁵⁹ See Hauck 2025a, Section 3.

⁶⁰ See Cullen 2003, pp. 113–139 on Slovakian law.

⁶¹ See Becková and Koromházová 2021, pp. 75 et seq.

as amended and amending Act No. 154/2001 Coll. on prosecutors and legal assistants of the prosecutor's office, as amended⁶². The full version was presented above in this compendium and this **full version** ([click on the link behind the bold wording](#)) offers a **synoptical style-table** that presents the legally binding wording and an **unofficial translation**. This law is open to interpretation by academia.⁶³ It regulates on the EDPs⁶⁴, their status and it replaces certain provisions, which would hinder the EDPs and create conflicts with the supranational law. **Academia** is particularly **concerned about the changes that were made by the law to the Slovakian Acts**, especially the “Act no. 301/2005 Coll. Code of Criminal Procedure, Act no. 153/2001 on the Prosecutor's Office and Act no. 154/2001 Coll. on prosecutors and prosecutor trainees”⁶⁵. They point at the fact that “Act no. 312/2020 Coll.” was issued to create equivalence of the Slovakian Prosecutors and the delegated Slovakian Prosecutors.⁶⁶ The **role of prosecutors** in Slovakia has been discussed even before the EPPO was allowed to operate in Slovakia. In the last years some saw a **tendency to hinder the prosecution of high-level individuals** in politics and critiqued the use of Art. 363 of the Slovak Criminal Procedure Code.⁶⁷ This problem should not arise with the EPPO – being independent by its very nature – being in charge in corruption cases, which could be detrimental to the Union's financial interests, but still these information leave a **bitter taste** in all situations. Even the **independence of the Slovakian judiciary** is discussed again these days because the legislator changed the offence of “abuse of law”, section 326a Criminal Code.⁶⁸ Enforcing rules against white collar crime in Slovakia in general is discussed increasingly.⁶⁹

Even if the EDPs should be familiar with their national law⁷⁰, especially the national criminal procedure, and they will hold a law position and provide academic knowledge, the situation is two-folded and complex if acting on behalf of the EPPO. 24

On the one hand the Slovakian EDP needs to know, like all other EDPs in the participating countries, what kind of PIF *Acquis* law the national legislator has implemented for the requests of the Directive 2017/1371 and on the other hand it needs to follow supranational law, which sometimes refers to investigations abroad in another EPPO Country or acting as an expert for the other EDP requesting a measure to be carried on 25

⁶² 242 Zákon z 27. júna 2019, ktorým sa mení a dopĺňa zákon č. 153/2001 Z. z. o prokuratúre v znení neskorších predpisov a ktorým sa mení a dopĺňa zákon č. 154/2001 Z. z. o.

⁶³ Becková and Koromházová 2021, pp. 75 et seq.

⁶⁴ A special Act deals with the EDPs and their selection to the EPPO (“staffing procedure”): Act no. 286/2018 Coll. of 12 September 2018 on the selection of candidates for the position of European Prosecutor and European Delegated Prosecutor in the European Public Prosecutor's Office, see Becková and Koromházová 2021, pp. 75 (79).

⁶⁵ Becková and Koromházová 2021, pp. 75 et seq.

⁶⁶ Becková and Koromházová 2021, pp. 75 et seq.

⁶⁷ Ovádek 2021.

⁶⁸ See Strémy and Ozoráková 2020, pp. 66 et seq.

⁶⁹ See Kubina and Hangacova 2022 focusing on bribery. See as well Andriichenko 2018, pp. 127 et seq.

⁷⁰ Becková and Koromházová 2021, pp. 75 et seq. point at this fact again and cite Art. 12 para 5 of the EPPO Regulation.

Slovakian territory. The EDP needs to know e.g. the **relevance of the Slovakian AFCOS** acting on behalf of OLAF. The national AFCOS has an **obligation to inform the prosecution offices** about any kind of suspicion, and even irregularities if the civil servants presume that the conduct of a person could constitute a criminal offence. In this regard the e.g. the Act 35/2019 Coll. Financial Administration Law might apply. Nevertheless, an information deficit remains: The EDPs must act quickly, find the PIF *Acquis* law, the EPPO laws and the sub-laws (national decrees and Union-derived internal and soft-law, like **EPPO Guidelines**).

- 26 Therefore this compendium chapter firstly collected the **relevant laws** (see above → Sources of law) and it analyses, depicts and concentrates on the **phase of investigation** on how to proceed with the evidence or any kind of information obtained. The **investigation measures** in **Art. 30 EPPO Regulation** are therefore the “heart” of this compendium chapter and try to depict the scope, the depth and the comparability with measures in other countries (see below → **Art. 30 EPPO Regulation**)⁷¹.
- 27 The **Slovakian Criminal Procedure Code** defines at the beginning certain terms and hereby expresses what the EPPO⁷² is and how it refers to national law: **Section 10 Interpretation of certain terms** (1) Law enforcement agencies are [...] In the case of cases falling within the competence of the EPPO, the prosecutor shall also mean the European Chief Prosecutor, the European Public Prosecutor, the European Delegated Prosecutor and the Permanent Chamber, and the competence of the Prosecutor-General shall be exercised by a body of the EPPO established by a specific regulation, otherwise the European Chief Prosecutor. Besides these most apparent clear changes, it can be mentioned that the Slovak legislator wanted to streamline the criminal process and has therefore proposed **amendments in 2022**, which take effect from 1 January 2023.⁷³ This new kind of changes can influence the actions of the EPPO and the follow-up after an investigation of a Slovakian EDP. The amendments relate to sanctions and probation service. Remarkable changes are that the law introduces **mandatory electronic delivery in criminal proceedings** and mandatory electronic delivery to defence attorneys, other public authorities and legal entities. Next it opens space for shortening the **maximum terms of detention**, which are disproportionately long in the conditions of the Slovak Republic compared to other European Union states.⁷⁴

⁷¹ Becková and Koromházová 2021, pp. 75 (81 et seq.) concentrating on the procedural powers of the EPPO.

⁷² The EPPO is explained in Slovakian language by Chrenš' and Nesvadba 2020, pp. 305 et seq. She refers to the history, Art. 86 TFEU, the establishment from Eurojust etc.

⁷³ See <https://www.justice.gov.sk/tlacovespravy/tlacova-sprava-3736/>. Accessed 30 June 2025.

⁷⁴ See <https://www.justice.gov.sk/tlacovespravy/tlacova-sprava-3736/>. Accessed 30 June 2025.

EPPO Regulation
[...]
SECTION 1 Rules on investigations

2. Article 26 Initiation of Investigations and Allocation of Competences within the EPPO

<p>2. Article 26 Initiation of Investigations and Allocation of Competences within the EPPO 77</p> <p style="padding-left: 20px;">a) Initiation of Investigations by Virtue of Article 26(1) EPPO Regulation 82</p> <p style="padding-left: 20px;">b) Relevant Sources of the Indications for a Criminal Offence Falling within the Competence of the EPPO.... 86</p> <p style="padding-left: 40px;">aa. Determination of Competence and Verification of Crime Reports..... 90</p> <p style="padding-left: 40px;">bb. How to Assess and Verify the Level of Suspicion According to Article 26(1) and the CPC for a Criminal Offence Falling within the Competence of the EPPO 92</p> <p style="padding-left: 40px;">cc. Identifying Perpetrators: Criminal Liability of Natural Persons and Legal Person 92</p> <p style="padding-left: 60px;">(1) The PIF Offences in Slovakia 94</p> <p style="padding-left: 80px;">(a) General Principles of Criminal Law 95</p>	<p style="padding-left: 20px;">(b) Summary & Overview of Offences in Slovakia 97</p> <p style="padding-left: 20px;">(c) Main Fraud Offences (Collection of PIF-Legal Texts)..... 98</p> <p style="padding-left: 20px;">(d) Tax Fraud and Evasion Offences (Collection of Legal Texts)..... 101</p> <p style="padding-left: 20px;">(e) Corruption and Bribery Offences.... 104</p> <p style="padding-left: 20px;">(f) Customs Fraud and Duty Fraud Offences (Collection of Legal Texts)..... 110</p> <p>(2) Methods of Investigation, Collecting Information and Documenting the Initiation of an Investigation for a Formal Accusation (Article 34 et seq. EPPO Regulation, Article 40(3) IRP)..... 116</p> <p style="padding-left: 20px;">(a) Impetus of Fraud Knowledge Patterns 116</p> <p style="padding-left: 20px;">(b) Special National Databases for PIF Offences/Digital Investigations, Article 40(3) IRP 2020.003 116</p>
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1. Where, **in accordance with the applicable national law**, there are **reasonable grounds to believe that** an offence within the competence of the EPPO is being or has been committed, a European Delegated Prosecutor in a Member State which **according to its national law** has jurisdiction over the offence shall, without prejudice to the rules set out in Article 25(2) and (3), initiate an investigation and note this in the case management system.

2. Where upon verification in accordance with Article 24(6), the EPPO decides to initiate an investigation, it shall without undue delay inform the authority that reported the criminal conduct in accordance with Article 24(1) or (2).

3. Where no investigation has been initiated by a European Delegated Prosecutor, the Permanent Chamber to which the case has been allocated shall, under the conditions set out in paragraph 1, instruct a European Delegated Prosecutor to initiate an investigation.

4. A case shall as a rule be initiated and handled by a European Delegated Prosecutor from the Member State where the focus of the criminal activity is or, if several connected offences within the competences of the EPPO have been committed, the Member State where the bulk of the offences has been committed. A European Delegated Prosecutor of a different Member State that has jurisdiction for the case may only initiate or be instructed by the competent Permanent Chamber to initiate an investigation where a deviation from the rule set out in the previous sentence is duly justified, taking into account the following criteria, in order of priority:

- (a) the place of the suspect’s or accused person’s habitual residence;
- (b) the nationality of the suspect or accused person;
- (c) the place where the main financial damage has occurred.

5. Until a decision to prosecute under Article 36 is taken, the competent Permanent Chamber may, in a case concerning the jurisdiction of more than one Member State and

after consultation with the European Prosecutors and/or European Delegated Prosecutors concerned, decide to:

- (a) reallocate the case to a European Delegated Prosecutor in another Member State;
- (b) merge or split cases and, for each case choose the European Delegated Prosecutor handling it,

if such decisions are in the general interest of justice and in accordance with the criteria for the choice of the handling European Delegated Prosecutor in accordance with paragraph 4 of this Article.

6. Whenever the Permanent Chamber is taking a decision to reallocate, merge or split a case, it shall take due account of the current state of the investigations.

7. The EPPO shall inform the competent national authorities without undue delay of any decision to initiate an investigation.

The overview box in Table 6 presents a first abridgement from the affiliate of the compendium chapter and acts as a navigation tool:

1

Table 6: Overview Box – Art. 26 EPPO Regulation (PIF offences etc.)

2

Overview *	
Relevant national law	Sources: 300 LAW of 20 May 2005 CRIMINAL CODE, 301/2005 Coll. Criminal procedure, 91/2016 Coll. The Act on Criminal Liability of Legal Entities and Amendments to Certain Acts/Zákon č. 91/2016 Z. z. Zákon o trestnej zodpovednosti právnických osôb a o zmene a doplnení niektorých zákonov, 120/2001 Coll. Act No. 141/1961 Coll. on criminal court proceedings (Criminal Code), Act no. 153/2001 Coll. on the Prosecutor’s Office, as amended and amending Act No. 154/2001 Coll. on prosecutors and legal assistants of the prosecutor’s office. Other acts, such as 199/2004 Coll. – Customs law, 106/2004 Coll. – Act on excise duty on tobacco products, 563/2009 Coll. – Tax code, 222/2004 Coll. – Value Added Tax Act might apply as well.
“An offence within the competence of the EPPO”	For the text of the offences that are mentioned by Art. 26 EPPO Regulation “an offence within...”/ cf. already Hauck 2025b, EU Fraud Commentary (Implementation of the PIF Directive). See below the PIF offences and see the Rule of Law Reports 2024, 2025 of the Commission for the tendency of non-accurate transposition and installing non-effective, EU budget damaging provisions, which is EU anti-democratic criminal law framing.

Sanctions for legal persons	See Act. No. 91/2016 Coll. on Criminal Liability of Legal Entities. ⁷⁵
“[Competence of] an EDP in [Slovakia]”	See Act no. 153/2001 Coll. on the Prosecutor’s Office, as amended and amending Act No. 154/2001 Coll. on prosecutors and legal assistants of the prosecutor’s office above → Sources of Law.
“jurisdiction”	<p>Cf. ss. from the Slovakian Criminal Code and cf. Art. 11 of the PIF Directive (EU Fraud Commentary – Hauck 2025b) and the</p> <p>Excerpts of the Criminal Code</p> <p>Section 4 Personal scope According to this act, the criminality of an act committed outside the territory of the Slovak Republic by a citizen of the Slovak Republic or a foreigner who has a permanent residence in the territory of the Slovak Republic is also assessed.</p> <p>Section 5 According to this act, the criminality of a particularly serious crime is also considered if the act was committed outside the territory of the Slovak Republic against a citizen of the Slovak Republic and at the scene of the crime the act is criminal or if the crime scene is not subject to any criminal jurisdiction.</p> <p>Section 5a This Act assesses the criminality of the illicit manufacture, possession and trafficking of narcotic drugs and psychotropic substances, poisons or precursors (Sections 171 and 172), the legalization of the proceeds of crime (Sections 233 to 234), forgery, forgery and the illicit manufacture of money and securities (Section 270), the introduction of counterfeit, altered and unlawfully produced money and securities (Section 271), the manufacture and possession of counterfeiting equipment (Section 272).), forgery, falsification and illicit manufacture of stamps, postage stamps, stickers and postage stamps (s. 274), falsification and falsification of control technical measures to mark goods (s. 275), establishment, conspiracy and support of a terrorist group</p>

⁷⁵ See TwoBirds, Criminally liable legal persons already in Slovakia, <https://www.twobirds.com/-/media/pdfs/criminally-liable-legal-persons-already-in-slovakia.pdf?la=en>. Accessed 30 June 2025.

or a member thereof (s. 297), the illicit manufacture and possession of nuclear materials, radioactive substances, high-risk chemicals and high-risk biological agents and toxins (s. 298 and 299), plots against the Slovak Republic (s. 312), terror (s. 313 and 314), malicious crime (s. 315 and 316), sabotage (s. 317), espionage (s. 318), attack on a public authority (s. 321), attack on a public official (s. 323), forgery and alteration of a public document, official seal, official seal, official emblem and official mark (s. 352), threats to a confidential fact and a reserved fact (s. 353), smuggling (s. 355), threats to peace (s. 417), genocide (s. 418), a terrorist attack (s. 419), [...]), even if such a crime was committed outside the territory of the Slovak Republic by a foreigner who does not have a permanent residence in the territory of the Slovak Republic.

Section 6

(1) According to this Act, the criminality of an act committed outside the territory of the Slovak Republic by a foreigner who does not have a permanent residence in the territory of the Slovak Republic is assessed, even if

- (a) the act is also punishable under the law in force in the territory where it was committed,
- (b) the offender has been apprehended or arrested on the territory of the Slovak Republic, and
- (c) has not been extradited to a foreign state for prosecution.

(2) However, the offender referred to in paragraph 1 may not be given a more severe penalty than that provided for by the law of the State in whose territory the offence was committed.

Section 7 Scope under international treaties

(1) The criminality of an act is assessed under this Act even if it is provided for by an international treaty that has been ratified and promulgated in the manner laid down by the law by which the Slovak Republic is bound.

(2) The provisions of s. 3 to 6 shall not apply unless permitted by an international treaty that has been ratified and promulgated in the manner laid down by law by which the Slovak Republic is bound.

	<p>Section 7a Scope for the imposition of safeguard measures</p> <p>(1) A protective measure under this Act may be imposed if, according to it, the criminality of the act in respect of which the protective measure is to be imposed is assessed.</p> <p>(2) The provisions of paragraph 1 shall also apply where the perpetrator of the act otherwise criminally liable is not criminally liable or if the person is who cannot be prosecuted or convicted.</p> <p>Section 7b Enforcement and taking into account of a decision of another State</p> <p>(1) A decision of a court of another state in a criminal case may be enforced in the territory of the Slovak Republic or may have other legal effects only if an international treaty or law so provides.</p> <p>(2) A final conviction by a court of another Member State of the European Union in criminal proceedings shall be considered for the purposes of criminal proceedings in the same way as if it had been issued by a court of the Slovak Republic if it had been issued for an offence both criminally and under the law of the Slovak Republic.</p>
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Sources: Own Research.

a) Initiation of Investigations by Virtue of Article 26(1) EPPO Regulation

- 3 Art. 26 needs to be seen independent from Art. 27. Art. 26 stands on its own and describes a **principle of legality at Union level**, which has the effect of protecting the **Union's (own) financial interests**. In national law the initiation of investigations functions equally to the Union principle of the so-called **EPPO-Reports**. The Slovakian CPC says the following in this regard:

<p>4</p>	<p>Second Part Pre-Court Proceedings</p>
	<p>Section 196</p> <p>(1) A criminal report is submitted to a prosecutor or a police officer. The prosecutor and the police officer shall immediately notify the Office of the Special Prosecutor's Office of the filed criminal report, if it concerns the jurisdiction of the Special Court.</p> <p>(2) If the prosecutor or the police officer, after receiving the criminal report, finds that it needs to be supplemented, the relevant prosecutor or the relevant police officer will make the supplement by questioning the informant or by requesting written documents so that he can make a decision according to s. 197 or s. 199 within 30 days from the receipt of the criminal report.</p>

(3) A victim of a crime that was committed in a member state of the European Union other than the one where he resides, is entitled to file a criminal complaint with the competent authority of the state where he resides, if he could not or did not want to do so in the state where the crime was committed.

(4) The prosecutor or, through the prosecutor, a police officer who was served with the criminal report pursuant to paragraph 3 and is not competent to act on the matter, without delay forwards the criminal report to the competent authority of the Member State of the European Union on whose territory the criminal offence was committed.

Section 197

(1) If there is no reason to initiate a criminal prosecution or to proceed according to paragraph 2, the prosecutor or police officer by resolution

(a) hand over the misdemeanour or other administrative offence to the competent authority for consideration,

(b) handed over to another authority for disciplinary proceedings,

(c) postpones if the criminal prosecution is inadmissible or if the criminality of the offence has ceased, or

(d) will refuse.

(2) The prosecutor or the police officer can postpone the case before starting the criminal prosecution by resolution, if the criminal prosecution is inexpedient in view of the circumstances mentioned in s. 215 para. 2.

(3) The resolution according to paragraph 1 or 2 shall be delivered to the notifier and the injured party. The whistleblower and the injured party can file a complaint against the resolution. The police officer delivers such a resolution to the prosecutor within 48 hours at the latest.

Section 198

(1) After receiving a criminal report, the prosecutor may proceed according to s. 197 para. 1 or 2 or hand over a criminal report to a police officer. The reporting party and the injured party shall be notified in writing of the submission of the criminal report to the police officer without delay.

(2) The prosecutor will review the procedure of the police officer according to Section 197, if requested by the whistleblower or the injured party within 30 days at the latest, and will notify them of the result of the review without delay.

Section 199⁷⁶ Initiation of criminal prosecution

(1) If there is no reason to proceed according to s. 197 para. 1 or 2, the police officer shall initiate criminal prosecution without delay, but no later than within 30 days of receipt of the criminal report, if it needs to be supplemented. Criminal prosecution will begin with the issuance of a resolution. If there is a risk of delay, the police officer will initiate a criminal prosecution by performing a preventive action, a non-repeatable action or an urgent action. After their execution, he will immediately draw up a resolution on the initiation of criminal prosecution, in which he will indicate which of these acts have already been the subject of criminal prosecution. The police officer will notify the informant and the victim about the initiation of criminal prosecution. The police officer delivers such a resolution to the prosecutor within 48 hours at the latest.

(2) The police officer proceeds appropriately according to paragraph 1, if he learns about the facts justifying the initiation of criminal prosecution otherwise than from a criminal report.

(3) The resolution on initiation of criminal prosecution must contain a description of the act, indicating the place, time, or other circumstances under which it occurred, what kind of criminal act is involved in this act, namely its legal name and the relevant provision of the Criminal Code. The resolution does not contain a justification.

(4) Criminal prosecution shall begin with the execution of an arresting act, an urgent act or a non-repeatable act, even if it was carried out by a local non-competent police officer, if it was not possible to get it to be carried out by a competent police officer, and no later than three days after its execution, the case shall be handed over to the competent police officer together with a resolution on initiation of criminal prosecution.

(5) The police officer is authorized to perform all actions according to this law after the initiation of criminal prosecution.

⁷⁶ s. 199 **Začatie trestného stíhania**

(1) Ak nie je dôvod na postup podľa s. 197 ods. 1 alebo 2, policajť začne trestné stíhanie bez meškania, najneskôr však do 30 dní od prijatia trestného oznámenia, ak ho treba doplniť. Trestné stíhanie sa začne vydaním uznesenia. Ak hrozí nebezpečenstvo z omeškania, začne policajť trestné stíhanie vykonaním zaisťovacieho úkonu, neopakovateľného úkonu alebo neodkladného úkonu. Po ich vykonaní vyhotoví ihneď uznesenie o začatí trestného stíhania, v ktorom uvedie, ktorým z týchto úkonov už bolo začaté trestné stíhanie. O začatí trestného stíhania policajť upovedomí oznamovateľa a poškodeného. Policajť doručí také uznesenie prokurátorovi najneskôr do 48 hodín.

(2) Policajť postupuje primerane podľa odseku 1, ak sa o skutočnostiach odôvodňujúcich začatie trestného stíhania dozvie inak ako z trestného oznámenia.

(3) Uznesenie o začatí trestného stíhania musí obsahovať opis skutku s uvedením miesta, času, prípadne iných okolností, za akých k nemu došlo, o aký trestný čin v tomto skutku ide, a to jeho zákonným pomenovaním a uvedením príslušného ustanovenia *Trestného zákona*. Uznesenie neobsahuje odôvodnenie.

(4) Trestné stíhanie sa začne vykonaním zaisťovacieho úkonu, neodkladného úkonu alebo neopakovateľného úkonu aj vtedy, ak ho vykonal miestne nepríslušný policajť, ak nebolo možné dosiahnuť, aby ho vykonal príslušný policajť, a najneskôr do troch dní od jeho vykonania odovzdá vec príslušnému policajťovi spolu s uznesením o začatí trestného stíhania.

(5) Policajť je oprávnený po začatí trestného stíhania vykonávať všetky úkony podľa tohto zákona.

Investigation and summary investigation

Section 200 Scope of the investigation

- (1) Investigations are conducted on crimes.
- (2) The investigation is also carried out on misdemeanours, if
 - (a) the accused is in custody, serving a prison sentence or under observation in a health institution, or
 - (b) this will be ordered by the prosecutor.
- (3) If it is necessary to conduct an investigation into at least one of the criminal offences, an investigation shall be conducted into all the criminal offences of the same accused and against all the accused whose criminal offences are related.
- (4) The investigation is carried out by the police officer referred to in s. 10 para. 8 letters a).

According to Article 26 para 1 EPPO Regulation, investigations must be initiated where there are **reasonable grounds to believe that an offence** affecting the **Union’s financial interests** has been committed, reflecting a Union-level legality principle independent from Article 27. 5

In Slovak law, this principle is functionally implemented through the **system of criminal reports**. 6

Under Section 196 para 1 CPC, criminal reports are submitted to the prosecutor or police, who must assess them and, where necessary, supplement them within 30 days (Section 196 para 2). Cross-border reporting within the EU is facilitated by allowing victims to file reports in their state of residence, with an obligation to forward them to the competent Member State (Section 196 para 3 to 4). 7

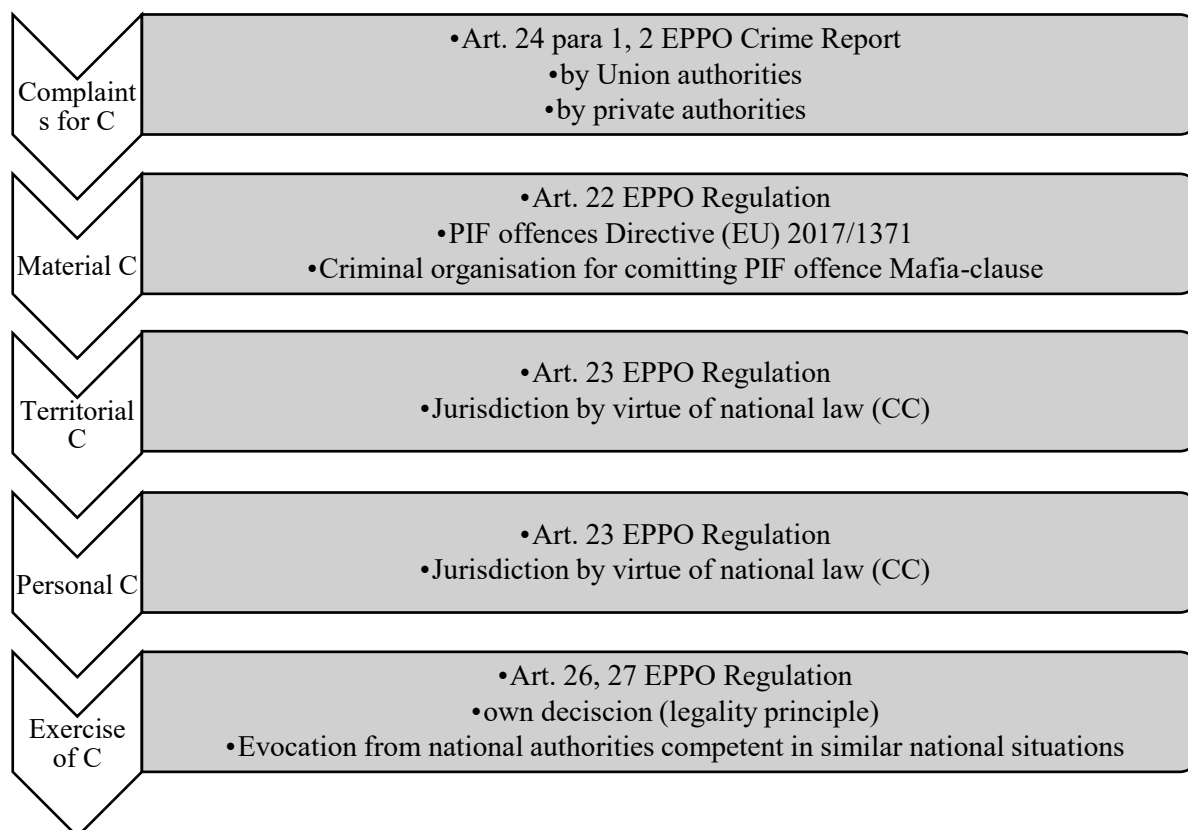
Following assessment, authorities may refuse, defer, or transfer the case (Section 197 para 1 and 2), with decisions subject to complaint by the notifier or injured party (Section 197 para 3). Prosecutorial oversight is ensured through review mechanisms (Section 198 para 2). 8

If **sufficient grounds** exist, criminal prosecution must be initiated without delay by formal resolution (Section 199 para 1), including a description and legal qualification of the act (Section 199 para 3). 9

In **urgent cases**, proceedings may begin through immediate investigative acts as regulated in section 199 para 1 and 4 Thereafter, full investigative powers are available (Section 199 para 5), and investigations are conducted primarily for crimes according to section 201 para 1. 10

- 11 At Union Level the following applies. The overview clearly depicts the ideal way of an initiation of an EPPO investigation as described by the EPPO Regulation:

Figure 1: EPPO – Exercise of competence in general



Source: The authors.

- 12 But what is the effect of the **references to national law**? How have the cases been exercised in practice and what is the situation after one year of operational work?
- 13 The EPPO Annual Report 2021 provides information on the exercise of authority under Articles 26 and 27 EPPO Reg.

b) Relevant Sources of the Indications for a Criminal Offence Falling within the Competence of the EPPO

- 14 The new Director of OLAF once said that: “In order to achieve its goals, the EPPO will need to establish smart information flows between the central office in Luxembourg, delegated prosecutors, and national authorities and, at the same time, avoid causing delays in the information exchange. [...] In this regard, some of the existing EU mecha-

nisms concerning de facto reporting of PIF crimes seem to be obsolete, as well as national law duties to report such information to a national prosecution office in advance or in parallel to the EPPO.”⁷⁷

A **distinction** can be made between the direct and the indirect path for the transfer of information related to the competence: 15

Figure 2: National (indirect way of) obtaining information for the EPPO competence and the exercise of authority



Art. 24 para 8⁷⁸

Example: “NAKA is an administrator of infoirq@minv.sk, an email address which the public servants may use to **notify suspected illegal activities which could negatively affect the EU’s financial resources** (for a definition see below). NAKA registered seven such notifications in 2021, down by two compared to 2020; all of them are under review.”⁷⁹ 💡

In the area of customs duties and irregularities, the bodies and state offices are **obliged to report to the Slovakian Financial Criminal Office**, which is obliged to **report to the EPPO** if the case that was referred to it, proves to have a dimension described in the EPPO Regulation: 16

Exemplary provision regarding the obligations to report [Customs-Related Conduct]: 17

Excerpt Customs Code⁸⁰

Section 11

(1) Courts, other state bodies, local self-government bodies or other public authorities and other legal entities established by a special law, notaries and executors, if the subject of proceedings before them is subject to import duty or export duty in connection with import, export according to this law or according to special laws or transit of goods, are obliged to notify the customs office, the Criminal Office of the Financial Administration or the financial directorate of the data necessary for the assessment and enforcement of import duty or export duty.

⁷⁷ Klement 2021, pp. 51–52.

⁷⁸ See <https://www.eppo.europa.eu/sites/default/files/2021-11/07-SK.pdf>. Accessed 30 June 2025.

⁷⁹ National Office for OLAF in cooperation with the Working Group for Communication at the Steering Committee for the Protection of the Financial Interests of the European Union in the Slovak Republic, <https://www.olaf.vlada.gov.sk/> Accessed 30 June 2025.

⁸⁰ See <https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/199/20210801>. Accessed 30 June 2025.

(2) Banks and branches of foreign banks are obliged according to a special regulation 13) to provide the customs office, the Criminal Office of Financial Administration and the financial directorate upon their written request with information subject to banking secrecy.

(3) The postal company is obliged to notify the customs office, the Criminal Office of the Financial Administration or the financial directorate at their written request of the data necessary to carry out customs supervision, in particular data on incoming shipments from a third country and shipments sent to a third country, data on the senders and recipients of these shipments and on the goods transported in them, or make it possible to obtain these data directly at the postal company and verify their correctness on the spot.

(4) State bodies and other bodies of public authority and legal entities, which, as a matter of official duty or due to the subject of their activity, keep records of persons and their property, are obliged to notify the customs office, the Criminal Office of Financial Administration or the financial directorate, upon their written request, of the data necessary for carrying out customs supervision.

(5) Carriers are obliged to notify the customs office, the Criminal Office of Financial Administration or the financial directorate for the purpose of carrying out customs supervision at their written request of the sender and addressee of the transported cargo, as well as data on the transported goods and other information about the transportation of these goods.

(6) Publishers of the press are obliged to notify the customs office, the Criminal Office of Financial Administration or the financial directorate for the purpose of carrying out customs supervision, upon their written request, the name of the submitter of the advertisement published under the brand.

(7) State authorities, which are responsible for the performance of control, are obliged to notify the customs office, the Criminal Office of Financial Administration or the financial directorate for the purpose of performing customs supervision at their written request, the results of the controls, if they find a connection with customs debt and tax obligations.

(8) Persons who have documents or other things that can be a means of evidence in the performance of customs supervision are obliged to hand over these documents or other things to the customs office, the Criminal Office of the Financial Administration or the financial directorate at their written request for the purpose of proof. The customs office, the Criminal Financial Administration Office or the financial directorate will issue a written confirmation of their receipt to the person who issued the documents or other items.

(9) To the extent necessary for the performance of their tasks, the customs authorities are authorized to request from the information system operated on the basis of a special

law 16) the provision of information and personal data from the operator 17) or intermediary, 18) at the expense of the operator or intermediary. The operator or intermediary is obliged to comply with the written request of the customs authority.

(10) The customs authority is entitled to use information and personal data according to paragraph 9 only to the necessary extent for official purposes in a way that stores identification data about the customs authority or the member of the financial administration, 19) who requested the release of the information, and the purpose for which the release of the information is requested, at least for five years. The operator or intermediary is obliged to maintain confidentiality regarding the facts according to the first sentence.

(11) The operator or intermediary of information systems managed on the basis of a special law 16) is obliged to provide the customs authority with information on the notification of each provision of personal data for the purpose of ensuring the protection of a person whose life or health can be reasonably assumed to be at risk.

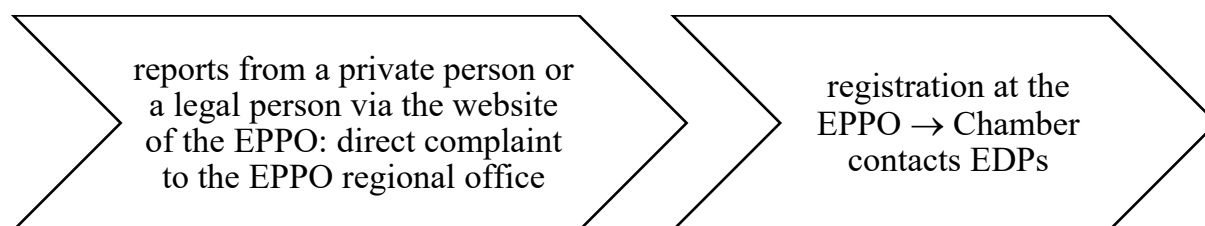
(12) The customs authority provides and publishes information that is not personal data if it is necessary for the performance of its tasks.

(13) The customs authority is obliged to ensure the protection of information and personal data against their unauthorized publication or provision. Information and personal data obtained according to paragraphs 9 and 11 can only be used to fulfil the tasks of the customs authority.

(14) Personal data according to paragraphs 9 to 13 are title, first name, last name, social security number, date and place of birth, address of permanent residence, temporary residence and account number in a bank or branch of a foreign bank.

(15) For the provision of information abroad 20), paragraphs 10 and 12 to 14 shall be used accordingly.

Figure 3: Supranational (direct way of) Obtaining information for the EPPO competence and the exercise of jurisdiction



Another, third source of information are the Union bodies, which are obliged to report either to OLAF or to the EPPO (e.g., by obliged by Working Agreements) – depending on the seriousness of the suspected conduct: irregularities only or clear foundations for potential criminal offences. National authorities, who report to OLAF need to obey the Italian “Guidelines on how to report irregularities and fraud to the European Commission”.


19 OLAF will either way report conduct that falls in the EPPO's competence by virtue of Art. 12c OLAF Reg.

aa. Determination of Competence and Verification of Crime Reports

20 The **first task of the EDPs** in a Slovak regional office is to determine whether the EPPO has competence and jurisdiction or can obtain competence and exercise jurisdiction (see below → Art. 27).

21 These are formal but essential questions. They are determined by means of Union secondary legislation and special delegated guidelines required by secondary legislation, the so-called **Internal Rules on Procedure [of the EPPO]**.

22 This depends on the criteria of the Regulation (see Art. 22, 23).

 *Nota bene:* There are rules issued by the EPPO Chamber but they apply for Art. 27 Right of evocation. Art. 26 para 5 and 6 refer to special rules on splitting or merging cases on Slovak territory if different regional offices have initiated an investigation in similar cases. For the EPPO to be competent, the requirements of the Regulation must be met.

23 Either an examination according to Art. 24 para 6 must show that the EPPO is competent or the delegated prosecutor carries out an examination and Assessment by virtue of Art. 26 para 1 EPPO Regulation himself/herself without informing the Permanent Chamber and initiates an investigation about which he/she subsequently informs the Permanent Chamber.

24 The IRP rules state the following:

25 Article 40 Verification of information [Internal Rules of Procedure, 2020-12-/2020.003 IRP – EPPO]

- (1) The verification for the purpose of initiating an investigation shall assess whether:
- (a) the reported conduct constitutes a criminal offence falling under the material, territorial, personal and temporal competence of the EPPO;
 - (b) **there are reasonable grounds under the applicable national law** to believe that an offence is being or has been committed;
 - (c) there are obvious legal grounds that bar prosecution;
 - (d) where applicable, the conditions prescribed by Article 25(2), (3) and (4) of the Regulation are met.
- (2) The verification for the purpose of evocation shall additionally assess:
- (a) the maturity of the investigation;
 - (b) the relevance of the investigation with regard to ensuring the coherence of the EPPO's investigation and prosecution policy;
 - (c) the cross-border aspects of the investigation;

(d) the existence of any other specific reason, which suggests that the EPPO is better placed to continue the investigation.

(3) The **verification shall be carried out using all sources of information available** to the EPPO as well as any sources **available to the European Delegated Prosecutor, in accordance with applicable national law**, including **those otherwise available to him / her if acting in a national capacity**. The European Delegated Prosecutor may make use of the staff of the EPPO for the purpose of the verification. Where appropriate, the EPPO may consult and exchange information with Union institutions, bodies, offices or agencies, as well as national authorities, subject to the protection of the integrity of a possible future criminal investigation.

(4) The European Delegated Prosecutor shall finalize the verification related to the evocation of an investigation at least 2 days before the expiration of the deadline prescribed by Article 27(1) of the Regulation. The verification related to initiating an investigation shall be finalized no later than 20 days following the assignment.

(5) If the European Delegated Prosecutor does not finalize the verification on whether or not to initiate an investigation within the prescribed time limit, or he/she informs their inability to do so within the foreseen time limit, the European Prosecutor shall be informed and where deemed appropriate extend the time available or issue an appropriate instruction to the European Delegated Prosecutor.

(6) Where it concerns a decision on evocation, the European Delegated Prosecutor may ask the European Chief Prosecutor to extend the time limit needed to adopt a decision on evocation by up to 5 days.

(7) Where the European Delegated Prosecutor does not issue a decision within the time limit, it shall be treated as a consideration not to evoke a case, and Article 42 applied accordingly.

The requirements of Art. 25 para. 2 and 3 must be observed but he/she can still initiate an investigation “without prejudice to the rules set out in Article 25(2) and (3)”. 26

The provisions, jurisdiction (e.g. territory), thresholds i.e. “€” of the Regulation and orders of the Luxembourg Chamber must exist for the exercise of competence. 27

Article 22 Material competence of the EPPO 28

- PIF Implementation (see below → p. 94).
- National databases and information according to Art. 40 para 3 IRP

Article 23 Territorial and personal competences of the EPPO 29

- The EPPO is competent if:
 - the criminal offences were committed, in whole or in part, on the territory of one or more participating EU Member States;

- the criminal offences were committed by a national of a participating EU Member State,
- the criminal offences were committed by a person subject to the Staff Regulations or rules applicable to EU officials.

30 SECTION 2 Exercise of the competence of the EPPO

Article 24 Communication, registration and verification of information

- The transfer of information to the relevant EDPs or the chamber of the EPPO is mainly regulated by Art. 24 EPPO Regulation. This provision has been made public to all authorities in Slovakia by virtue of the EPPO Adoption Act, which indicates how the transfer of information should take place to comply with the supranational law. The transfer of information that could establish an initial suspicion for a PIF offence depends on the suspected concrete offence.
- Two sources can **help to understand the transfer of information**: Notification of the Government from 2021 by virtue of Art. 117 EPPO Regulation⁸¹.

bb. How to Assess and Verify the Level of Suspicion According to Article 26(1) and the CPC for a Criminal Offence Falling within the Competence of the EPPO

31 The **initial suspicion** is only to determine the impetus, the “ball that gets the criminal proceedings rolling” if saying it by using a metaphor. S. 205 CPC allows the prosecutor to temporarily postpone charges or a formal accusation and even an ongoing investigation to carry out a larger investigation to discover crimes such as corruption. The way in which the public prosecutor’s office learns, for example, of the suspicion of subsidy fraud or an offence detrimental to the **Union’s financial interests** according to the PIF Implementation Law, is addressed by Union law and the communication with the national authorities and Art. 40 para 3 IRP [2020.003 EPPO].

cc. Identifying Perpetrators: Criminal Liability of Natural Persons and Legal Person

32 If the EDP has acquired **information about potential criminal conduct**, he/she will begin to assess the information and proceed according to the rules on criminal procedure in the Slovak CPC. The next step will require the identification of one or several perpetrators. The EDP will need to conceive a detailed picture of the conduct and how it is connected to a person concerned. If this is done, it will need to assess whether the person or legal person identified is criminal liable. The criminal liability of natural and legal

⁸¹ From the point-of-view of Brodowski and Herrfeld 2022 is only an indication for PIF implementation laws and has no legal validity character.

persons in Slovakia is regulated separately. The Criminal Code applies for the former and the Act for the latter.

In many cases **legal persons are somehow involved** in organized fraud concepts, public procurement frauds or even subsidy and customs fraud cases. The criminal liability of legal entities is ensured by section 4 of the Slovak Act no. 91/2016 Coll. containing the Act on Criminal Liability of Legal Entities and Amendments to Certain Acts:

33

Section 4⁸² Criminal liability of a legal entity

34

(1) A criminal offence according to s. 3 is committed by a legal entity, if it is committed for its benefit, on its behalf, within its activities or through it, if it acted

- (a) a statutory body or a member of a statutory body,
- (b) the person who performs control activities or supervision within a legal entity, or
- (c) another person who is authorized to represent the legal entity or make decisions on its behalf.

(2) A criminal offence according to s. 3 is also committed by a legal person if the person referred to in paragraph 1 through insufficient supervision or control, which was his duty, although he negligently allowed the criminal offence to be committed by a person who acted within the scope of the authorizations entrusted to him a legal entity.

(3) The commission of a criminal offence by a legal entity pursuant to paragraph 2 shall not be attributed to the legal entity if, in view of the object of the legal entity's activity, the manner in which the criminal offence was committed, its consequences and the circumstances under which the criminal offence was committed, the significance of non-

⁸² **s. 4 Trestná zodpovednosť právnickej osoby**

(1) Trestný čin podľa s. 3 je spáchaný právnickou osobou, ak je spáchaný v jej prospech, v jej mene, v rámci jej činnosti alebo jej prostredníctvom, ak konal

- (a) štatutárny orgán alebo člen štatutárneho orgánu,
- (b) ten, kto vykonáva kontrolnú činnosť alebo dohľad v rámci právnickej osoby, alebo
- (c) iná osoba, ktorá je oprávnená zastupovať právnickú osobu alebo za ňu rozhodovať.

(2) Trestný čin podľa s. 3 je spáchaný právnickou osobou aj vtedy, ak osoba uvedená v odseku 1 nedostatočným dohľadom alebo kontrolou, ktoré boli jej povinnosťou, hoci z nebanlivosti umožnila spáchať trestný čin osobou, ktorá konala v rámci oprávnení, ktoré jej boli zverené právnickou osobou.

(3) Spáchanie trestného činu právnickou osobou podľa odseku 2 sa právnickej osobe nepričíta, ak vzhľadom na predmet činnosti právnickej osoby, spôsob spáchania trestného činu, jeho následky a okolnosti, za ktorých bol trestný čin spáchaný, je význam nesplnenia povinností v rámci dohľadu a kontroly zo strany orgánu právnickej osoby alebo osoby uvedenej v odseku 1 nepatrný.

(4) Trestná zodpovednosť právnickej osoby nie je podmienená vyvodením trestnej zodpovednosti voči fyzickej osobe uvedenej v odseku 1 a nie je podmienená ani zistením, ktorá konkrétna fyzická osoba konala spôsobom podľa odsekov 1 a 2.

(5) Trestná zodpovednosť právnickej osoby nezaniká vyhlásením konkurzu, vstupom do likvidácie, jej zrušením alebo zavedením nútenej správy.

(6) Ustanovenia odsekov 1 až 5 sa použijú aj vtedy, ak

- (a) k spáchaniu trestného činu došlo v čase od založenia právnickej osoby do jej vzniku,
- (b) právnická osoba vznikla, ale súd rozhodol o jej neplatnosti,
- (c) právny úkon, ktorý mal založiť oprávnenie na konanie za právnickú osobu, je neplatný alebo neúčinný,
- (d) fyzická osoba, ktorá konala za právnickú osobu, nie je za takýto trestný čin trestne zodpovedná.

fulfilment of obligations within the framework of supervision and control by the body of the legal entity or the person mentioned in paragraph 1 minor.

(4) The criminal liability of a legal entity is not conditioned by the inference of criminal liability against the natural person referred to in paragraph 1, and it is not conditioned by the finding that a specific natural person acted in a manner according to paragraphs 1 and 2.

(5) The criminal liability of a legal entity does not cease by declaring bankruptcy, entering liquidation, its cancellation or the introduction of forced administration.

(6) The provisions of paragraphs 1 to 5 shall also be applied if

(a) the crime was committed between the establishment of the legal entity and its creation,

(b) a legal entity was established, but the court ruled on its invalidity,

(c) the legal act, which was supposed to establish the authorization to act on behalf of a legal entity, is invalid or ineffective,

(d) a natural person who acted on behalf of a legal entity is not criminally responsible for such a crime.

Section 6 Perpetrator, accomplice, participant

(1) The perpetrator of a criminal offence is a legal person who is accused of violating or endangering an interest protected by the Criminal Code in the manner established by this law.

(2) If the criminal offence was committed by the joint action of two or more perpetrators, at least one of whom is a legal entity, each of them is liable as if he had committed the criminal offence alone.

(3) A participant is a legal entity that used another legal entity or natural person to commit a crime.

- 35** E.g. the **Municipal Court Bratislava III** aligned the commercial register entry of the company S. s.r.o. with the actual legal status following a prior criminal judgment delivered by the SCC on 25.10.2023, which had approved a **plea agreement** concluded by a EDP of the EPPO, convicting the legal entity for an **offence affecting the financial interests of the EU**. The company was sentenced to a €10,000 fine and a five-year ban on receiving EU funds, subsequently recorded in the commercial register.⁸³

(1) The PIF Offences in Slovakia

- 36** The **next step** requires the Review of **criminal liability based on the criminal law** provisions. The ascertained facts must be subsumed under the elements of the offence.

⁸³ See Order of 14 June 2024, ECLI:SK:MSBA3:2024:1323206642.2, Case No. 23Exre/776/2023.

The EDP must draft an expert opinion on the criminal liability of the investigated person, creating a record of evidence and, if necessary, a further investigation strategy. Here, national peculiarities are relevant, as there is no uniform structure at EPPO level, but the Internal Guidelines of the EPPO and the Regulation govern this area.

(a) General Principles of Criminal Law

First of all, the General Criminal applies regarding Art. 5 PIF **Directive 2017/1371**:

37

Section 14 Attempted offence

38

(1)⁸⁴ An attempted crime is an act that is directly directed towards the completion of a crime committed by the offender with the intention of committing a crime, if the crime has not been completed.

(2) An attempted offence is punishable according to the penalty laid down for the completed offence.

(3) The criminality of an attempted offence ceases if the offender voluntarily

(a) refrains from further action necessary for the completion of the offence and eliminates the danger which arose from an interest protected by this Law from the attempt made, or

(b) has notified the law enforcement authority or the Police Force of an attempted offence at a time when the danger to an interest protected by this Law from the attempt made could still be eliminated; the soldier may also make such a notification to his superior or service authority, and the person serving a custodial sentence or in custody may also make such a notification to a member of the Prison and Judicial Guard Corps.

(4) Paragraph 3 shall be without prejudice to the criminality of the offender for another offence which he has already committed by such conduct.

Section 15

The offence is committed intentionally if the offender

(a) intended, in the manner provided for in this Act, to infringe or endanger an interest protected by that law, or

⁸⁴ **s. 14 Pokus trestného činu**

(1) Pokus trestného činu je konanie, ktoré bezprostredne smeruje k dokonaniu trestného činu, ktorého sa páchatel dopustil v úmysle spáchať trestný čin, ak nedošlo k dokonaniu trestného činu.

(2) Pokus trestného činu je trestný podľa trestnej sadzby ustanovenej na dokonany trestný čin.

(3) Trestnosť pokusu trestného činu zaniká, ak páchatel dobrovoľne

(a) upustil od ďalšieho konania potrebného na dokonanie trestného činu a odstránil nebezpečenstvo, ktoré vzniklo záujmu chránenému týmto zákonom z podniknutého pokusu, alebo

(b) urobil o pokuse trestného činu oznámenie orgánu činnému v trestnom konaní alebo Policajnému zboru v čase, keď nebezpečenstvo, ktoré vzniklo záujmu chránenému týmto zákonom z podniknutého pokusu, sa mohlo ešte odstrániť; vojak môže toto oznámenie urobiť aj svojmu nadriadenému alebo služobnému orgánu a osoba vo výkone trestu odňatia slobody alebo vo výkone väzby aj príslušníkovi Zboru väzenskej a justičnej stráže.

(4) Ustanovením odseku 3 nie je dotknutá trestnosť páchatel'a za iný trestný čin, ktorý už týmto konaním spáchal.

(b) he knew that by his actions he could cause such a violation or threat, and in case he did, he was made aware of it.

Section 16

The offence is committed negligently if the offender

(a) knew that it was misused, in the manner provided for in this Act, would infringe or endanger an interest protected by this Act, but relied without reasonable grounds not to cause such a breach or threat, or

(b) he did not know that his actions could cause such a violation or threat, even though, in view of the circumstances and his personal circumstances, he should have known and could have known about it.

Section 17

The criminality of an act committed by a natural person requires intentional fault, unless this law expressly provides that negligent culpability is sufficient.

Section 18

An aggravating circumstance or a circumstance which makes the application of a higher penalty conditional shall be considered in the case of

(a) a more severe consequence, even if the offender has caused it negligently, unless this law also requires intentional fault in this case, or

(b) another fact, even if the offender was not aware of it, even though he should have known about it in view of the circumstances and his personal circumstances, unless this law requires the offender to know about it.

Section 32 Types of penalties

For crimes committed, the court may impose on the offender, who is a natural person, only (a) imprisonment,

(b) sentence of house arrest,

(c) penalty of compulsory labour,

(d) financial penalty,

(e) the penalty of forfeiture of property,

(f) the penalty of forfeiture of the object,

(g) the penalty of disqualification,

(h) the penalty of a residence ban,

(i) the penalty of a ban on attending public events,

(j) punishment of loss of honorary titles and decorations, (k)–(l) [...].

Section 33 Types of protective measures

The protective measures are: (a) protective treatment, (b) protective education, (c) protective surveillance, (d) detention, (e) confiscation of property, (f) confiscation of part of the property.

Since 214/2024 Coll. s. 34 para 4 (sentencing), 35 para 5 (protective measures), 40 para 3 (waiver punishment), 49 para 2 (postpone execution of a PIF sentence under 2 years) CC mandates that courts, when sentencing/waiving **specific offenses harmful to EU financial interests**, must ensure the punishment effectively protects those interests. Additionally, it prioritizes the imposition of fines or property-based sanctions to offset any material benefits the offender obtained or sought through the crime, see §§ 213, 233, 237, 254, 261, 262, 266, 276 Abs. 4, 277 Abs. 4, 277a Abs. 3, 326, 330, 334.

39

The newly inserted s. 137a (214/2024 Coll.) says acc. to Article 2 para 1 (a) and 2 “**Financial interests of the EU**” shall mean all **revenue, expenditure and assets covered by the budget** of the European Union or **by a budget managed by or on behalf** of the European Union, acquired through those budgets or to be paid into those budgets.

40

(b) Summary & Overview of Offences in Slovakia

Sources and national sections 1: PIF offences in Slovakia



CC fraud offences	CC corruption + AML offences	Tax and Customs offences
<ul style="list-style-type: none"> • s. 261 CC Damage to the financial interests of the European Union • ss. 262 • s. 263 • Machinations in public procurement and public auction • s. 266 • s. 267 • s. 268 	<ul style="list-style-type: none"> • Crimes of public officials • s. 326 Abuse of the power of a public official • Corruption • Accepting a bribe • s. 328 • s. 329 • s. 330 • Bribery • s. 332 • s. 333 • s. 334 • s. 336 Indirect corruption • Receiving and granting an undue advantage • s. 336c • s. 336d 	<ul style="list-style-type: none"> • Excerpt Criminal Code • s. 276 Reduction of tax and insurance premiums • s. 277 Non-payment of tax and insurance premiums • s. 277a Tax fraud • s. 278 Non-payment of tax and insurance premiums • s. 278a Obstruction of tax administration

41 The law text of the provisions in the overview is now displayed on the following pages:

(c) Main Fraud Offences (Collection of PIF-Legal Texts)

42 **Damage to the financial interests of the European Union**

Section 261

(1)⁸⁵ Whoever uses or produces a falsified, incorrect or incomplete statement or document, or fails to provide mandatory data, thereby enabling funds or other assets originating from the budget of the European Union, the budget managed by the European Union or on behalf of the European Union to be unlawfully withheld, or the use of such funds or assets for a purpose other than their intended purpose, shall be punishable by imprisonment for between six months and three years.

(2) As in paragraph 1, whoever uses funds or other assets coming from the budget of the European Union, from a budget managed by or on behalf of the European Union for a purpose other than its intended purpose shall be punished.

(3) The offender shall be punished by imprisonment for between one and four years if, as an employee, member, agent or other person authorized to act for the person who provides the funds or other assets referred to in paragraph 1, he enables the funds or other assets referred to in paragraph 1 to be raised by him whom he knows does not meet the conditions laid down for granting them, or permit their unlawful detention or use for a purpose other than that intended.

(4) The offender shall be punished by imprisonment for between one and five years if he commits an act referred to in paragraph 1, 2 or 3.

(a) and causes greater harm by it,

(b) a specific motive, or

⁸⁵ **s. 26 Poškodzovanie finančných záujmov Európskej únie**

(1) Kto použije alebo predloží falšovaný, nesprávny alebo neúplný výkaz alebo doklad, alebo neposkytne povinné údaje, a tým umožní protiprávne zadržanie finančných prostriedkov alebo iných aktív pochádzajúcich z rozpočtu Európskej únie, z rozpočtu spravovaného Európskou úniou alebo v mene Európskej únie alebo použitie týchto prostriedkov alebo aktív na iný ako určený účel, potrestá sa odňatím slobody na šesť mesiacov až tri roky.

(2) Rovnako ako v odseku 1 sa potrestá, kto použije finančné prostriedky alebo iné aktíva pochádzajúce z rozpočtu Európskej únie, z rozpočtu spravovaného Európskou úniou alebo v mene Európskej únie na iný ako určený účel.

(3) Odňatím slobody na jeden rok až štyri roky sa páchatel' potrestá, ak ako zamestnanec, člen, zástupca alebo iná osoba oprávnená konať za toho, kto finančné prostriedky alebo iné aktíva uvedené v odseku 1 poskytuje, umožní získať finančné prostriedky alebo iné aktíva uvedené v odseku 1 tomu, o kom vie, že nespĺňa podmienky určené na ich poskytnutie, alebo umožní ich protiprávne zadržať alebo použiť na iný ako určený účel.

(4) Odňatím slobody na jeden rok až päť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1, 2 alebo 3

(a) a spôsobí ním väčšiu škodu,

(b) z osobitného motívu, alebo

(c) závažnejším spôsobom konania.

(5) Odňatím slobody na tri roky až osem rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1, 2 alebo 3 a spôsobí ním značnú škodu.

(6) Odňatím slobody na sedem rokov až dvanásť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1, 2 alebo 3

(a) a spôsobí ním škodu veľkého rozsahu, alebo

(b) ako člen nebezpečného zoskupenia.

(c) a more serious course of action.

(5) The offender shall be punished by imprisonment for between three and eight years if he commits an act referred to in paragraph 1, 2 or 3 and causes significant damage thereby.

(6) The offender shall be punished by imprisonment for between seven and twelve years if he commits an act referred to in paragraph 1, 2 or 3.

(a) and causes large-scale damage by it, or

(b) as a member of a dangerous grouping.

Section 262⁸⁶

(1) Whoever infringes or fails to fulfil an obligation arising out of his employment, profession, position or function in directing or controlling the activities of persons under his control, thereby enabling an offence under Section 261(1) to be committed, shall be punishable by imprisonment for up to two years.

(2) The offender shall be punished by imprisonment for between one and four years if he commits the act referred to in paragraph 1 and causes significant damage thereby.

(3) The offender shall be punished by imprisonment for between one and five years if he commits the act referred to in paragraph 1 and causes large-scale damage thereby.

Section 263⁸⁷

(1) Whoever, through negligence, harms the financial interests of the European Union by the conduct referred to in Paragraph 261(1) shall be punishable by imprisonment for up to one year.

(2) The offender shall be punished by imprisonment for between one and three years if he commits the act referred to in paragraph 1 and causes significant damage thereby.

Machinations in public procurement and public auction

Section 266

(1) Whoever, in the context of a public procurement or public auction, intends to cause damage to another or to obtain for himself or for another's benefit, acts in contravention

⁸⁶ s. 262

(1) Kto poruší alebo nesplní povinnosť vyplývajúcu z jeho zamestnania, povolania, postavenia alebo funkcie v riadení alebo kontrole činnosti osôb ním riadených, a tým umožní spáchanie trestného činu podľa s. 261 ods. 1, potrestá sa odňatím slobody až na dva roky.

(2) Odňatím slobody na jeden rok až štyri roky sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 a spôsobí ním značnú škodu.

(3) Odňatím slobody na jeden rok až päť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 a spôsobí ním škodu veľkého rozsahu.

⁸⁷ s. 263

(1) Kto z nedbanlivosti poškodí finančné záujmy Európskej únie konaním uvedeným v s. 261 ods. 1, potrestá sa odňatím slobody až na jeden rok.

(2) Odňatím slobody na jeden rok až tri roky sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 a spôsobí ním značnú škodu.

of a generally binding law on public procurement or public auction, or negotiates for a competitor or participant in a public auction a preference or more favourable terms to the detriment of other competitors or participants in the public auction, shall be punishable by imprisonment for between six months and three years.

(2) The offender shall be punished by imprisonment for between two and eight years if he commits the act referred to in paragraph 1.

(a) and causes significant damage by it,

(b) a specific theme,

(c) as announcer or organizer of a tender or auction, member of a privatization commission, liquidator,

(d) and demands, accepts or has promised a pecuniary or other benefit, or

(e) a more serious course of action.

(3) The offender shall be punished by imprisonment for between seven and twelve years if he commits the act referred to in paragraph 1.

(a) and causes large-scale damage by it, or

(b) as a member of a dangerous grouping.

Section 267⁸⁸

Who commits the machinations of public procurement by

(a) by a more serious means of action, obliges another to refrain from participating in public procurement,

(b) grants, offers or promises to another a pecuniary or other benefit in return for refraining from participating in a public procurement procedure, or

(c) seeks or receives a pecuniary or other benefit in return for refraining from participating in public procurement, it shall be punishable by a term of imprisonment of between one and five years.

Section 268⁸⁹

Who commits machinations in connection with the public auction of a thing by

(a) by a more serious course of action, obliges another to refrain from participating in the submission of proposals at auction,

⁸⁸ s. 267 Kto sa dopustí machinácií v súvislosti s verejným obstarávaním tým, že

(a) závažnejším spôsobom konania prinúti iného, aby sa zdržal účasti na verejnom obstarávaní,

(b) inému poskytne, ponúkne alebo sľúbi majetkový alebo iný prospech za to, že sa zdrží účasti na verejnom obstarávaní, alebo

(c) žiada alebo prijme majetkový alebo iný prospech za to, že sa zdrží účasti na verejnom obstarávaní, potrestá sa odňatím slobody na jeden rok až päť rokov.

⁸⁹ s. 268 Kto sa dopustí machinácií v súvislosti s verejnou dražbou vecí tým, že

(a) závažnejším spôsobom konania prinúti iného, aby sa zdržal účasti na podávaní návrhov pri dražbe,

(b) inému poskytne, ponúkne alebo sľúbi majetkový alebo iný prospech za to, že sa zdrží podávania návrhov pri verejnej dražbe, alebo

(c) žiada alebo prijme majetkový alebo iný prospech za to, že sa zdrží podávania návrhov pri verejnej dražbe, potrestá sa odňatím slobody na jeden rok až päť rokov.

- (b) grants, offers or promises to another a pecuniary or other benefit in return for refraining from making proposals at a public auction, or
- (c) seeks or accepts a pecuniary or other benefit in return for refraining from making proposals at public auction;
- it shall be punishable by a term of imprisonment of between one and five years.

(d) Tax Fraud and Evasion Offences (Collection of Legal Texts)

Excerpt Criminal Code

Section 276⁹⁰ Reduction of tax and insurance premiums

- (1) Whoever shortens the tax, social insurance premiums, public health insurance or old-age pension savings allowance to a small extent shall be punishable by imprisonment for between one and five years.
- (2) The offender shall be punished by imprisonment for between three and eight years if he commits the act referred to in paragraph 1.
- (a) and has already been convicted of such an act,
- (b) and, in order to facilitate the commission of such an act, breaks the official seal,
- (c) a more serious course of action, or
- (d) to a greater extent.
- (3) Imprisonment for four to ten years shall be imposed on the offender if he commits the act referred to in paragraph 1 to a significant extent.
- (4) The offender shall be punished by imprisonment for between seven and twelve years if he commits the act referred to in paragraph 1 on a large scale.

Section 277 Non-payment of tax and insurance premiums

- (1) Whoever, to a small extent, withholds and does not remit to the intended recipient the tax due, social insurance premiums, public health insurance premiums or old-age pension savings allowance which he withholds or collects by law, with the intention of

⁹⁰ s. 276 Skrátenie dane a poistného

- (1) Kto v malom rozsahu skrúti daň, poistné na sociálne poistenie, verejné zdravotné poistenie alebo príspevok na starobné dôchodkové sporenie, potrestá sa odňatím slobody na jeden rok až päť rokov.
- (2) Odňatím slobody na tri roky až osem rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1
- (a) a už bol za taký čin odsúdený,
- (b) a na uľahčenie spáchania takého činu poruší úradný uzáver,
- (c) závažnejším spôsobom konania, alebo
- (d) vo väčšom rozsahu.
- (3) Odňatím slobody na štyri roky až desať rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 v značnom rozsahu.
- (4) Odňatím slobody na sedem rokov až dvanásť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 vo veľkom rozsahu.

obtaining for himself or another an unjustified benefit, shall be punishable by imprisonment for one to five years.⁹¹

(2) The offender shall be punished by imprisonment for between three and eight years if he commits the act referred to in paragraph 1.

a) a more serious course of action, or

b) to a greater extent.

(3) Imprisonment for four to ten years shall be imposed on the offender if he causes significant damage by the act referred to in paragraph 1.

(4) The offender shall be punished by imprisonment for between seven and twelve years if he commits the act referred to in paragraph 1 on a large scale.

Section 277a⁹² Tax fraud

(1) Whoever wrongfully claims a refund of value added tax or excise duty to a greater extent with the intention of obtaining for himself or another an unjustified benefit shall be punishable by imprisonment for between one and five years.

(2) The offender shall be punished by imprisonment for four to ten years if he commits the act referred to in paragraph 1.

(a) and has already been convicted of such an act,

(b) to a significant extent, or

(c) a more serious course of action.

(3) The offender shall be punished by imprisonment for between seven and twelve years if he commits the act referred to in paragraph 1.

(a) on a large scale, or

(b) as a member of a dangerous group.

⁹¹ s. 277 Neodvedenie dane a poistného

(1) Kto v malom rozsahu zadrží a neodvedie určenému príjemcovi splatnú daň, poistné na sociálne poistenie, verejné zdravotné poistenie alebo príspevok na starobné dôchodkové sporenie, ktoré zrazí alebo vyberie podľa zákona, v úmysle zadovážiť sebe alebo inému neoprávnený prospech, potrestá sa odňatím slobody na jeden až päť rokov.

(2) Odňatím slobody na tri roky až osem rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1

(a) závažnejším spôsobom konania, alebo

(b) vo väčšom rozsahu.

(3) Odňatím slobody na štyri roky až desať rokov sa páchatel' potrestá, ak činom uvedeným v odseku 1 spôsobí značnú škodu.

(4) Odňatím slobody na sedem rokov až dvanásť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 vo veľkom rozsahu.

⁹² s. 277a Daňový podvod

(1) Kto neoprávnenne vo väčšom rozsahu uplatní nárok na vrátenie dane z pridanej hodnoty alebo spotrebnej dane v úmysle zadovážiť sebe alebo inému neoprávnený prospech, potrestá sa odňatím slobody na jeden až päť rokov.

(2) Odňatím slobody na štyri roky až desať rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1

(a) a už bol za taký čin odsúdený,

(b) v značnom rozsahu, alebo

(c) závažnejším spôsobom konania.

(3) Odňatím slobody na sedem rokov až dvanásť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1

(a) vo veľkom rozsahu, alebo

(b) ako člen nebezpečného zoskupenia.

Section 278 Non-payment of tax and insurance premiums

(1)⁹³ Whoever fails to pay the tax due, social insurance premiums, public health insurance or old-age pension savings allowance to a greater extent shall be punishable by imprisonment for up to three years.

(2) The offender shall be punished by imprisonment for between one and five years if he commits the act referred to in paragraph 1 to a significant extent.

(3) The offender shall be punished by imprisonment for between three and eight years if he commits the act referred to in paragraph 1 on a large scale.

Section 278a⁹⁴ Obstruction of tax administration

(1) Who thwarts the performance of tax administration by

(a) in the documents submitted for the administration of taxes, gives false or grossly misleading particulars or conceals compulsory particulars of the facts decisive for the correct assessment of the tax,

(b) alters, devalues or destroys the documents essential for the correct assessment of the tax,

(c) fails to comply with an obligation imposed on him by law, or

(d) fails to comply with an obligation imposed on him by law in the course of a tax audit, Although he has been punished for a similar act in the previous twelve months, he will be punishable by imprisonment for up to two [214/2024 Coll: four] years.

(2) The offender shall be punished by imprisonment for between one and five years if he commits the act referred to in paragraph 1.

(a) a specific motive, or

(b) a more serious course of action.

⁹³ s. 278 Nezaplatenie dane a poistného

(1) Kto vo väčšom rozsahu nezaplatí splatnú daň, poistné na sociálne poistenie, verejné zdravotné poistenie alebo príspevok na starobné dôchodkové sporenie, potrestá sa odňatím slobody až na tri roky.

(2) Odňatím slobody na jeden rok až päť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 v značnom rozsahu.

(3) Odňatím slobody na tri roky až osem rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 vo veľkom rozsahu.

⁹⁴ s. 278a Marenie výkonu správy daní

(1) Kto marí výkon správy daní tým, že

(a) v dokladoch predkladaných pri správe daní uvedie nepravdivé alebo hrubo skresľujúce údaje, alebo zatají povinné údaje o skutočnostiach rozhodujúcich pre správne určenie dane,

(b) pozmení, znehodnotí alebo zničí doklady rozhodujúce pre správne určenie dane,

(c) nespĺní zákonom uloženú mu oznamovaciu povinnosť, alebo

(d) nespĺní povinnosť uloženú mu zákonom pri daňovej kontrole,

hoci bol za obdobný čin v predchádzajúcich dvanástich mesiacoch postihnutý, potrestá sa odňatím slobody až na dva roky.

(2) Odňatím slobody na jeden rok až päť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1

(a) z osobitného motívu, alebo

(b) závažnejším spôsobom konania.

(3) Odňatím slobody na tri roky až osem rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 ako člen nebezpečného zoskupenia.

(3) The offender shall be punished by imprisonment for between three [214/2024 Coll: five] and eight years if he commits the act referred to in paragraph 1 as a member of a dangerous grouping.

(4) [353/2024 Coll.] The provisions of paragraphs 1 to 3 shall not apply if the perpetrator has committed a criminal offence under Sections 276 to 277a by the same act.

(e) Corruption and Bribery Offences

44 The following collection of law text concerns the **Crimes of public officials**. s. 326 of the Criminal Code punishes the abuse of power of a public official:

45

Part Two Crimes of public officials

Section 326⁹⁵ Abuse of the power of a public official

(1) A public official who intends to cause harm to another or to obtain an unjustified benefit for himself or another,

(a) exercise its authority in a manner contrary to the law,

(b) exceeds its power, or

(c) fails to fulfil an obligation arising from its jurisdiction or from a court decision; it shall be punishable by imprisonment for between two and five years.

(2) The offender shall be punished by imprisonment for four to ten years if he commits the act referred to in paragraph 1.

(a) a more serious course of action,

(b) on a protected person, or

(c) from a specific theme.

(3) The offender shall be punished by imprisonment for between seven and twelve years if he commits the act referred to in paragraph 1.

(a) and causes grievous bodily injury or death,

⁹⁵ **Trestné činy verejných činiteľov**

s. 326 Zneužívanie právomoci verejného činiteľa

(1) Verejný činiteľ, ktorý v úmysle spôsobiť inému škodu alebo zadovážiť sebe alebo inému neoprávnený prospech,

(a) vykonáva svoju právomoc spôsobom odporujúcim zákonu,

(b) prekročí svoju právomoc, alebo

(c) nesplní povinnosť vyplývajúcu z jeho právomoci alebo z rozhodnutia súdu, potrestá sa odňatím slobody na dva roky až päť rokov.

(2) Odňatím slobody na štyri roky až desať rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1

(a) závažnejším spôsobom konania,

(b) na chránenej osobe, alebo

(c) z osobitného motívu.

(3) Odňatím slobody na sedem rokov až dvanásť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1

(a) a spôsobí ním ťažkú ujmu na zdraví alebo smrť,

(b) a spôsobí ním značnú škodu, alebo

(c) preto, aby inému zmaril alebo sťažil uplatnenie jeho základných práv a slobôd.

(4) Odňatím slobody na desať rokov až dvadsať rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1

(a) a spôsobí ním ťažkú ujmu na zdraví viacerým osobám alebo smrť viacerých osôb,

(b) a spôsobí ním škodu veľkého rozsahu, alebo

(c) za krízovej situácie.

(b) and causes significant damage by it, or
(c) in order to frustrate or make it difficult for another to exercise his or her fundamental rights and freedoms.

(4) The offender shall be punished by imprisonment for ten to twenty years if he commits the act referred to in paragraph 1.

(a) and causes grievous bodily injury to, or death of, several persons,

(b) and causes large-scale damage by it, or

(c) in a crisis situation.

Corruption Accepting a bribe

Section 328⁹⁶

(1) Whoever, directly or through an intermediary for himself or for another person, accepts, demands or is promised a bribe to act or refrain from acting in breach of his obligations arising out of his employment, occupation, position or function shall be punishable by imprisonment for between two and five years.

(2) The offender shall be punished by imprisonment for between three and eight years if he commits the act referred to in paragraph 1 in a more serious manner.

(3) The offender shall be punished by imprisonment for between seven and twelve years if he commits the act referred to in paragraph 1 on a large scale.

Section 329⁹⁷

(1) Whoever, in connection with the procurement of a matter of general interest, directly or through an intermediary for himself or for another person, accepts, demands or is promised a bribe shall be punishable by imprisonment for between three and eight years.

(2) The offender shall be punished by imprisonment for between five and twelve years if he commits the act referred to in paragraph 1 as a public official.

⁹⁶ **Korupcia**

Prijímanie úplatku

s. 328

(1) Kto priamo alebo cez sprostredkovateľa pre seba alebo pre inú osobu prijme, žiada alebo si dá sľúbiť úplatok, aby konal alebo sa zdržal konania tak, že poruší svoje povinnosti vyplývajúce zo zamestnania, povolania, postavenia alebo funkcie, potrestá sa odňatím slobody na dva roky až päť rokov.

(2) Odňatím slobody na tri roky až osem rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 závažnejším spôsobom konania.

(3) Odňatím slobody na sedem rokov až dvanásť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 vo veľkom rozsahu.

⁹⁷ **s. 329**

(1) Kto v súvislosti s obstarávaním vecí všeobecného záujmu priamo alebo cez sprostredkovateľa pre seba alebo pre inú osobu prijme, žiada alebo si dá sľúbiť úplatok, potrestá sa odňatím slobody na tri roky až osem rokov.

(2) Odňatím slobody na päť rokov až dvanásť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 ako verejný činiteľ.

(3) Odňatím slobody na desať rokov až pätnásť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 alebo 2 vo veľkom rozsahu.

(3) The offender shall be punished by imprisonment for ten to fifteen years if he commits the act referred to in paragraph 1 or 2 on a large scale.

Section 330⁹⁸

(1) Whoever, as a foreign public official, directly or through an intermediary, accepts, demands or has promised a bribe for himself or for another person in connection with the performance of official duties or in connection with the performance of his duties with the intention of obtaining or maintaining an undue advantage shall be punishable by imprisonment for between five and twelve years.

(2) The offender shall be punished by imprisonment for ten to fifteen years if he commits the act referred to in paragraph 1 on a large scale.

Nota bene: Section 128 paragraph 4 [353/2024 Coll.] extends the definition of a public official in bribery cases to include any person who, by virtue of their position, decides on or manages financial resources and property originating from or controlled by the European Union.

Bribery

Section 332⁹⁹

(1) Whoever, directly or through an intermediary, promises, offers or gives a bribe to another to act or refrain from acting in breach of his obligations arising out of his employment, profession, position or function, or for that reason, directly or through an intermediary, promises, offers or gives a bribe to another person, shall be punishable by imprisonment for up to three years.

(2) The offender shall be punished by imprisonment for between one and five years if he commits an act referred to in paragraph 1 in a more serious manner.

(3) The offender shall be punished by imprisonment for four to ten years if he commits the act referred to in paragraph 1 on a large scale.

⁹⁸ s. 330 (1) Kto ako zahraničný verejný činiteľ priamo alebo cez sprostredkovateľa pre seba alebo pre inú osobu prijme, žiada alebo dá si sľúbiť úplatok v súvislosti s výkonom úradných povinností alebo v súvislosti s výkonom jeho funkcie v úmysle, aby sa získala alebo zachovala neprímeraná výhoda, potrestá sa odňatím slobody na päť rokov až dvanásť rokov.

(2) Odňatím slobody na desať rokov až pätnásť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 vo veľkom rozsahu.

⁹⁹ s. 332

(1) Kto priamo alebo cez sprostredkovateľa sľúbi, ponúkne alebo poskytne úplatok inému, aby konal alebo sa zdržal konania tak, že poruší svoje povinnosti vyplývajúce zo zamestnania, povolania, postavenia alebo funkcie, alebo z tohto dôvodu priamo alebo cez sprostredkovateľa sľúbi, ponúkne alebo poskytne úplatok inej osobe, potrestá sa odňatím slobody až na tri roky.

(2) Odňatím slobody na jeden rok až päť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 závažnejším spôsobom konania.

(3) Odňatím slobody na štyri roky až desať rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 vo veľkom rozsahu.

Section 333¹⁰⁰

(1) Whoever, in connection with the procurement of a matter of general interest, directly or through an intermediary, gives, offers or promises a bribe, or for that reason gives, offers or promises a bribe to another person, shall be punishable by imprisonment for between six months and three years.

(2) The offender shall be punished by imprisonment for between two and five years if he commits the act referred to in paragraph 1.

(a) a more serious course of action, or

(b) against a public official.

(3) The offender shall be punished by imprisonment for between five and twelve years if he commits the act referred to in paragraph 1 on a large scale.

Section 334¹⁰¹

(1) Whoever, directly or through an intermediary, gives, offers or promises a bribe to a foreign public official or other person in connection with the performance of official duties or in connection with the performance of his duties as a foreign public official with the intention of obtaining or maintaining an undue advantage shall be punishable by imprisonment for between two and five years.

(2) The offender shall be punished by imprisonment for between five and twelve years if he commits the act referred to in paragraph 1 on a large scale.

Section 336 Indirect corruption

(1) Whoever, directly or through an intermediary for himself or for another person, accepts, demands or is promised a bribe for the fact that the bribed person will exert himself or herself through the influence of another, or for having acted.¹⁰²

¹⁰⁰ **s. 333**

(1) Kto inému v súvislosti s obstarávaním vecí všeobecného záujmu priamo alebo cez sprostredkovateľa poskytne, ponúkne alebo sľúbi úplatok, alebo z tohto dôvodu poskytne, ponúkne alebo sľúbi úplatok inej osobe, potrestá sa odňatím slobody na šesť mesiacov až tri roky.

(2) Odňatím slobody na dva roky až päť rokov sa páchatel potrestá, ak spácha čin uvedený v odseku 1

(a) závažnejším spôsobom konania, alebo

(b) voči verejnému činiteľovi.

(3) Odňatím slobody na päť rokov až dvanásť rokov sa páchatel potrestá, ak spácha čin uvedený v odseku 1 vo veľkom rozsahu.

¹⁰¹ **s. 334**

(1) Kto priamo alebo cez sprostredkovateľa zahraničnému verejnému činiteľovi alebo inej osobe poskytne, ponúkne alebo sľúbi úplatok v súvislosti s výkonom úradných povinností alebo v súvislosti s výkonom jeho funkcie zahraničného verejného činiteľa v úmysle, aby sa získala alebo zachovala neprimeraná výhoda, potrestá sa odňatím slobody na dva roky až päť rokov.

(2) Odňatím slobody na päť rokov až dvanásť rokov sa páchatel potrestá, ak spácha čin uvedený v odseku 1 vo veľkom rozsahu.

¹⁰² **s. 336**

Nepriama korupcia

- (a) to exercise the authority of a public official,
- (b) to exercise the authority of a foreign public official,
- (c) per person in connection with the procurement of a matter of general interest, or
- (d) a person to act or refrain from acting in breach of his or her obligations arising out of employment, occupation, position or function,

it shall be punishable by imprisonment for between three and eight years.

(2) Whoever, directly or through an intermediary, promises, offers or gives a bribe to another for the bribed person to exert his influence or through the influence of another, or for having acted

- (a) to exercise the authority of a public official,
- (b) to exercise the authority of a foreign public official,
- (c) per person in connection with the procurement of a matter of general interest, or
- (d) a person to act or refrain from acting in breach of his or her obligations arising out of employment, occupation, position or function, it shall be punishable by imprisonment for between two and five years [**214/2024 Coll: for up to four years**].

Receiving and granting an undue advantage

Section 336c¹⁰³

(1) Whoever, as a public official, directly or through an intermediary, accepts, requests or has promised an undue advantage in connection with his position or function for himself or for another person, shall be punished by imprisonment for up to two years.

(1) Kto priamo alebo cez sprostredkovateľa pre seba alebo pre inú osobu prijme, žiada alebo si dá sľúbiť úplatok za to, že podplácaný bude svojím vplyvom alebo prostredníctvom vplyvu iného pôsobit' , alebo za to, že pôsobil

- (a) na výkon právomoci verejného činiteľa,
- (b) na výkon právomoci zahraničného verejného činiteľa,
- (c) na osobu v súvislosti s obstarávaním vecí všeobecného záujmu alebo
- (d) na osobu, aby konala alebo sa zdržala konania tak, že poruší svoje povinnosti vyplývajúce zo zamestnania, povolania, postavenia alebo funkcie,

potrestá sa odňatím slobody na tri roky až osem rokov.

(2) Kto priamo alebo cez sprostredkovateľa inému sľúbi, ponúkne alebo poskytne úplatok za to, že podplácaný bude svojím vplyvom alebo prostredníctvom vplyvu iného pôsobit' , alebo za to, že pôsobil

- (a) na výkon právomoci verejného činiteľa,
- (b) na výkon právomoci zahraničného verejného činiteľa,
- (c) na osobu v súvislosti s obstarávaním vecí všeobecného záujmu alebo
- (d) na osobu, aby konala alebo sa zdržala konania tak, že poruší svoje povinnosti vyplývajúce zo zamestnania, povolania, postavenia alebo funkcie,

potrestá sa odňatím slobody na dva roky až päť rokov.

¹⁰³ Kto ako verejný činiteľ priamo alebo cez sprostredkovateľa pre seba alebo pre inú osobu prijme, žiada alebo si dá sľúbiť nenáležitú výhodu v súvislosti s jeho postavením alebo funkciou, potrestá sa odňatím slobody až na dva roky.

(2) Odňatím slobody až na štyri roky sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 vo vzťahu k nenáležitej výhode väčšej hodnoty.

(3) Odňatím slobody na jeden rok až päť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 vo vzťahu k nenáležitej výhode značnej hodnoty.

(4) Odňatím slobody na dva roky až sedem rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 vo vzťahu k nenáležitej výhode hodnoty veľkého rozsahu.

(2) The offender shall be punished by imprisonment for up to four years if he commits the act referred to in paragraph 1 in relation to an undue advantage of greater value.

(3) The offender shall be punished by imprisonment for one to five years if he commits the act referred to in paragraph 1 in relation to an undue advantage of considerable value.

(4) The offender shall be punished by imprisonment for a term of two to seven years if he commits the act referred to in paragraph 1 in relation to an undue advantage of large value.

Section 336d¹⁰⁴

(1) Whoever, directly or through an intermediary, provides, offers or promises an improper advantage to a public official or another person in connection with the position or function of a public official shall be punished by imprisonment for up to one year.

(2) The offender shall be punished by imprisonment for up to four years if he commits the act referred to in paragraph 1 in relation to an undue advantage of greater value.

(3) The offender shall be punished by imprisonment for a term of six months to four years if he commits the act referred to in paragraph 1 in relation to an undue advantage of considerable value.

(4) The offender shall be punished by imprisonment for one to five years if he commits the act referred to in paragraph 1 in relation to an undue advantage of large value.

Accepting a bribe under Sections 328–330 requires the acceptance, demand or promise of an advantage in connection with a breach of duties or official functions, including cases involving public or foreign officials. The offence requires intent to obtain an undue advantage. **Aggravated forms** arise in serious cases, when committed by public officials or on a large scale, with penalties ranging from two to fifteen years' imprisonment. Bribery under Sections 332–334 concerns the offering, promising or giving of an advantage to induce unlawful conduct. It likewise **requires intent** to influence the recipient improperly. More **serious cases** involve public or foreign officials or large-scale advantages, with sanctions ranging from up to three years' imprisonment in minor cases to up to twelve years in aggravated cases. Indirect corruption under Section 336 criminalises the exchange of advantages for exerting influence over another person's official

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¹⁰⁴ s. 336d

(1) Kto priamo alebo cez sprostredkovateľa verejnému činiteľovi alebo inej osobe poskytne, ponúkne alebo sľúbi nenáležitú výhodu v súvislosti s postavením alebo funkciou verejného činiteľa, potrestá sa odňatím slobody až na jeden rok.

(2) Odňatím slobody až na štyri roky sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 vo vzťahu k nenáležitej výhode väčšej hodnoty.

(3) Odňatím slobody na šesť mesiacov až štyri roky sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 vo vzťahu k nenáležitej výhode značnej hodnoty.

(4) Odňatím slobody na jeden rok až päť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 vo vzťahu k nenáležitej výhode hodnoty veľkého rozsahu.

actions. It requires intentional trading in influence, with penalties ranging from two to eight years' imprisonment.

(f) Customs Fraud and Duty Fraud Offences (Collection of Legal Texts)

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Excerpt Criminal Code

Section 355¹⁰⁵ Smuggling

(1) Whoever, for a person who is not a national of the Slovak Republic or a person with permanent residence in the territory of the Slovak Republic, organizes or facilitates or facilitates the crossing of the state border of the Slovak Republic or crosses its territory, shall be punished by imprisonment for one to five years.

(2) Who intends to obtain for himself or another, directly or indirectly, a financial advantage or other material advantage for a person who is not a national of the Slovak Republic or a person with permanent residence in the territory of the Slovak Republic,

(a) organizes the illegal crossing of the state border of the Slovak Republic or the passage through its territory, or facilitates or helps in such actions, or

(b) for the purpose referred to in point (a), manufacture, procure, provide or possess a false travel document or a false identity document;

it shall be punishable by imprisonment for between three and eight years.

¹⁰⁵ **Prevádzachstvo**

s. 355

(1) Kto pre osobu, ktorá nie je štátnym občanom Slovenskej republiky alebo osobou s trvalým pobytom na území Slovenskej republiky, organizuje nedovolené prekročenie štátnej hranice Slovenskej republiky alebo prechod cez jej územie, alebo také konanie umožní, alebo v ňom pomáha, potrestá sa odňatím slobody na jeden rok až päť rokov.

(2) Kto v úmysle získať pre seba alebo iného priamo či nepriamo finančnú výhodu alebo inú materiálnu výhodu pre osobu, ktorá nie je štátnym občanom Slovenskej republiky alebo osobou s trvalým pobytom na území Slovenskej republiky,

(a) organizuje nedovolené prekročenie štátnej hranice Slovenskej republiky alebo prechod cez jej územie, alebo také konanie umožní, alebo v ňom pomáha, alebo

(b) na účel podľa písmena a) vyrobí, zaobstará, poskytne alebo drží falošný cestovný doklad alebo falošný doklad totožnosti,

potrestá sa odňatím slobody na tri roky až osem rokov.

(3) Odňatím slobody na sedem rokov až desať rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 alebo 2

(a) a získa ním pre seba alebo iného väčší prospech,

(b) z osobitného motívu,

(c) spôsobom, ktorý môže ohroziť životy a zdravie prevádzaných osôb alebo znamená neľudské zaobchádzanie alebo ponižujúce zaobchádzanie, alebo zneužívanie prevádzaných osôb, alebo

(d) závažnejším spôsobom konania.

(4) Odňatím slobody na desať rokov až pätnásť rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 alebo 2

(a) a spôsobí ním ťažkú ujmu na zdraví alebo smrť,

(b) a získa ním pre seba alebo iného značný prospech, alebo

(c) ako člen nebezpečného zoskupenia.

(5) Odňatím slobody na dvanásť rokov až dvadsať rokov sa páchatel' potrestá, ak spácha čin uvedený v odseku 1 alebo 2

(a) a spôsobí ním ťažkú ujmu na zdraví viacerým osobám alebo smrť viacerých osôb,

(b) a získa ním prospech veľkého rozsahu, alebo

(c) za krízovej situácie.

(3) Imprisonment for seven to ten years shall be imposed on the offender if he commits an act referred to in paragraph 1 or 2.

(a) and gains by it a greater benefit for himself or for another,

(b) a specific theme,

(c) in a manner which may endanger the lives and health of the persons being transferred or involve inhumane treatment or degrading treatment or abuse of the persons transferred, or

(d) a more serious course of action.

(4) Imprisonment for ten to fifteen years shall be punishable if the offender commits an act referred to in paragraph 1 or 2.

(a) and causes grievous bodily injury or death,

(b) and derives considerable benefit from it for himself or for another, or

(c) as a member of a dangerous grouping.

(5) Imprisonment for twelve to twenty years shall be punishable if the offender commits an act referred to in paragraph 1 or 2.

(a) and causes grievous bodily injury to, or death of, several persons,

(b) and derives from it a large-scale benefit, or

(c) in a crisis situation.

Section 356¹⁰⁶

Whoever, intending to obtain for himself or another, directly or indirectly, a financial advantage or other material advantage to a person who is not a citizen of the Slovak Republic or a citizen of another Member State of the European Union or a citizen of a Contracting State to the Agreement on the European Economic Area, or does not have a permanent residence in their territory, allows or helps to remain or illegally engage in employment in the territory of the Slovak Republic, another Member State of the European Union or a Contracting State to the Agreement on the European Economic Area, shall be punishable by imprisonment for between two and eight years.

Customs Act

Liability for violation of customs regulations

Section 70 Customs offence

A customs delict is an act or omission of a natural person - an entrepreneur or a legal entity, by which he violated customs regulations in accordance with s. 72 para. 1 (hereinafter referred to as “the infringer”).

¹⁰⁶ s. 356

Kto v úmysle získať pre seba, alebo iného priamo či nepriamo finančnú výhodu, alebo inú materiálnu výhodu osobe, ktorá nie je občanom Slovenskej republiky alebo občanom iného členského štátu Európskej únie alebo občanom zmluvného štátu Dohody o Európskom hospodárskom priestore, alebo nemá trvalý pobyt na ich území, umožní, alebo pomáha zotrvať, alebo sa nedovolené zamestnať na území Slovenskej republiky, iného členského štátu Európskej únie alebo zmluvného štátu Dohody o Európskom hospodárskom priestore, potrestá sa odňatím slobody na dva roky až osem rokov.

Section 71 Customs violation

(1)¹⁰⁷ A customs offence is a culpable act or omission of a natural person, 80) by which he violated customs regulations in the manner specified in s. 72 para. 1.

(2) Misdemeanours and their hearing are subject to the general regulation on misdemeanours, 81) unless this law provides otherwise.

Section 72

(1)¹⁰⁸ A customs delict or a customs offence is committed by the person who

¹⁰⁷ Zodpovednosť za porušenie colných predpisov

s. 70

Colný delikt

Colný delikt je konanie alebo opomenutie fyzickej osoby – podnikateľa alebo právnickej osoby, ktorým porušila colné predpisy spôsobom podľa s. 72 ods. 1 (ďalej len „porušovateľ“).

¹⁰⁸ s. 72

(1) Colného deliktu alebo colného priestupku sa dopustí ten, kto

(a) nezákonne dovezie alebo vyvezie tovar,

(b) uvedie nesprávne údaje o tovare, ktorý podlieha colnému dohľadu,

(c) spôsobí, že mu príslušný colný orgán vydal povolenie na základe nepravých, pozmenených alebo falšovaných dokladov alebo nesprávnych alebo nepravdivých údajov,

(d) spôsobí, že mu bol tovar prepustený na základe nepravých dokladov, pozmenených dokladov alebo falšovaných dokladov alebo nesprávnych údajov alebo nepravdivých údajov a v dôsledku toho sa vymerala nižšia suma colného dlhu ako skutočne dlžná suma colného dlhu, dane z pridanej hodnoty alebo spotrebnej dane pri dovoze, alebo sa neuplatnili opatrenia týkajúce sa obchodu s tovarom alebo sa neuplatnili iné zákazy a obmedzenia,

(e) nedodrží podmienky, ktoré sú ustanovené na tovar

1. prepustený do osobitného colného režimu,

2. prepustený do colného režimu vývoz,

3. prepustený do voľného obehu s oslobodením od dovozného cla,

4. zaistený na prejednanie colného priestupku alebo colného deliktu,

5. dočasne uskladnený,

6. umiestnený v colnom režime slobodné pásmo alebo

7. na ktorý bolo zriadené záložné právo,

(f) nezákonne odníme tovar spod colného dohľadu alebo sa takého odňatia zúčastní,

(g) predloží colným orgánom falošné doklady o dovážanom a vyvážanom tovare alebo o tovare v tranzite,

(h) prechováva tovar, ktorý unikol colnému dohľadu,

(i) poruší colné uzávery,

(j) uvedie nesprávne, nepravdivé alebo neúplné údaje v žiadosti predloženej colnému orgánu alebo predloží s touto žiadosťou pozmeňované alebo falšované doklady,

(k) uvedie nesprávne údaje v žiadosti o osvedčenie pôvodu tovaru alebo osvedčí pôvod tovaru v rozpore s medzinárodnou zmluvou,

(l) neuposlúchne výzvu príslušníka finančnej správy alebo mu inak bráni pri výkone jeho činnosti,

(m) neuposlúchne výzvu colného orgánu,

(n) nesplní povinnosť oznámiť peňažné prostriedky v hotovosti so sprievodom podľa osobitného predpisu,81aa) alebo povinnosť nahlásiť peňažné prostriedky v hotovosti bez sprievodu podľa osobitného predpisu,81ab)

(o) dováža, vyváža alebo prepravuje neopracované diamanty v rozpore s colnými predpismi alebo osobitným predpisom,3c)

(p) poškodí kontajnery, v ktorých sa prepravujú neopracované diamanty, alebo poruší na nich uzávery,

(r) pri tovare, ktorý je pod colným dohľadom, poruší povinnosť podľa osobitného predpisu,81a)

(s) pri tovare, ktorý je pod colným dohľadom, nedodrží podmienky a požiadavky uvedené na povolení alebo potvrdení vydanom podľa osobitného predpisu,81b)

(t) nesplní povinnosť poskytnúť údaje v správe o stave kontajnerov podľa osobitného predpisu,81c) alebo poskytne neúplné údaje alebo nepravdivé údaje v správe o stave kontajnerov podľa osobitného predpisu,81c)

(u) inak poruší colné predpisy.

- (a) illegally imports or exports goods,
- (b) provides incorrect information about goods subject to customs supervision,
- (c) causes the competent customs authority to issue him a permit on the basis of false, altered or falsified documents or incorrect or untrue data,
- (d) causes the goods to be released to him on the basis of false documents, altered documents or falsified documents or incorrect data or false data and as a result a lower amount of customs debt is assessed than the actual amount of customs debt, value added tax or import excise duty, or measures regarding trade in goods or other prohibitions and restrictions have not been applied,
- (e) does not comply with the conditions established for the goods
 1. released to a special customs regime,
 2. export released to the customs regime,
 3. released into free circulation with exemption from import duty,
 4. arrested for the negotiation of a customs offence or a customs offence,
 5. temporarily stored,
 6. placed in the customs regime free zone or
 7. on which a lien was established,
- (f) we illegally remove goods from customs supervision or take part in such removal,
- (g) submits false documents to customs authorities about imported and exported goods or goods in transit,
- (h) stores goods that have escaped customs supervision,
- (i) violates customs seals,
- (j) provides incorrect, false or incomplete data in the application submitted to the customs authority or submits amended or falsified documents with this application,
- (k) provides incorrect information in the application for the certificate of origin of the goods or certifies the origin of the goods in violation of an international agreement,
- (l) disobeys the call of a member of the financial administration or otherwise prevents him from performing his activities,
- (m) does not obey the call of the customs authority,
- (n) fails to fulfil the obligation to report cash in accompanied form according to special regulation 81aa) or the obligation to report cash in unaccompanied according to special regulation, 81ab) about)
- (o) imports, exports or transports rough diamonds in violation of customs regulations or special regulations, 3c)

(2) Colnou uzáverou sa na účely odseku 1 rozumie plomba, pečať, známka alebo iný prostriedok, ktorým sa zaisťuje totožnosť tovaru v dopravných prostriedkoch, kontajneroch, obaloch a miestnostiach tak, aby z nich nebolo možné tovar vybrať alebo vložiť bez viditeľných stôp poškodenia zaisteného priestoru alebo colnej uzávery.

(3) Nezákonným dovozom a vývozom tovaru sa na účely odseku 1 rozumie dovoz a vývoz tovaru uskutočnený v rozpore s ustanoveniami osobitného predpisu.⁸²⁾

(p) damages the containers in which rough diamonds are transported, or breaks the seals on them,

(r) in the case of goods that are under customs supervision, violates an obligation according to a special regulation, 81a)

with)

(s) in the case of goods that are under customs supervision, do not comply with the conditions and requirements stated on the permit or confirmation issued according to a special regulation, 81b)

(t) fails to fulfil the obligation to provide data in the report on the condition of containers according to special regulation 81c) or provides incomplete data or false data in the report on the condition of containers according to special regulation 81c)

(u) otherwise, it will violate customs regulations.

(2) For the purposes of paragraph 1, a customs seal means a seal, seal, stamp or other means that ensures the identity of goods in means of transport, containers, packaging and rooms so that it is not possible to remove or insert goods from them without visible traces of damage to the secured area or customs closures.

(3) Illegal import and export of goods for the purposes of paragraph 1 means import and export of goods carried out in violation of the provisions of a special regulation. 82)

Section 73¹⁰⁹ Sanctions for customs offence

The customs office can impose the following sanctions for a customs offence:

(a) fine

(b) confiscation of goods or things.

Section 74¹¹⁰

(1) A fine of up to EUR 99,581.75 can be imposed for a customs offence depending on the severity of the violation of customs regulations; if it is a customs offence according to s. 72 para. 1 letter o), up to 331,939.18 euros.

(2) A fine imposed for a customs offence is payable within 30 days from the date of entry into force of the decision by which it was imposed.

¹⁰⁹ **s. 73 Sankcie za colný delikt**

Colný úrad môže za colný delikt uložiť tieto sankcie:

a) pokutu,

b) prepadnutie tovaru alebo vecí.

¹¹⁰ **s. 74**

(1) Za colný delikt možno podľa závažnosti porušenia colných predpisov uložiť pokutu do 99 581,75 eura; ak ide o colný delikt podľa s. 72 ods. 1 písm. o), do 331 939,18 eura.

(2) Pokuta uložená za colný delikt je splatná do 30 dní odo dňa nadobudnutia právoplatnosti rozhodnutia, ktorým bola uložená.

Section 75

(1) Confiscation of goods or things can be imposed if the goods or things owned by the violator were used or intended for the commission of a customs offence or were acquired by a customs offence, or were acquired for goods obtained by a customs offence; if it is a customs offence according to s. 72 para. 1 letter r), the customs office always imposes the confiscation of goods or things.

(2)¹¹¹ The confiscation of goods or things cannot be imposed if the value of the goods or things is conspicuously disproportionate to the nature of the customs offence, except for the customs offence according to s. 72 para. 1 letter r).

(3) The state becomes the owner of confiscated goods or things.

(4) [...].

Confiscation of goods or things can be imposed separately or together with a fine.

Section 76¹¹²

(1) A fine or confiscation of goods or things may be imposed on the violator within two years from the day when the customs office found that this person violated or failed to fulfil an obligation imposed by customs regulations, but no later than six years from the date of the violation or failure to fulfil the obligation.

(2) The expiration of the period according to paragraph 1 is interrupted from the day the lawsuit is filed with the court until the court's decision on the matter becomes final.

¹¹¹ s. 75

(1) Prepadnutie tovaru alebo veci možno uložiť, ak tovar alebo vec vo vlastníctve porušovateľa boli použité alebo určené na spáchanie colného deliktu alebo získané colným deliktom, alebo boli nadobudnuté za tovar colným deliktom získaný; ak ide o colný delikt podľa s. 72 ods. 1 písm. r), colný úrad vždy uloží prepadnutie tovaru alebo veci.

(2) Prepadnutie tovaru alebo veci nemožno uložiť, ak je hodnota tovaru alebo veci v nápadnom nepomere k povahe colného deliktu okrem colného deliktu podľa s. 72 ods. 1 písm. r).

(3) Vlastníkom prepadnutého tovaru alebo veci sa stáva štát.

(4) Prepadnutie tovaru alebo veci možno uložiť samostatne alebo spolu s pokutou.

¹¹² s. 76

(1) Pokutu alebo prepadnutie tovaru alebo veci možno uložiť porušovateľovi do dvoch rokov odo dňa, keď colný úrad zistil, že táto osoba porušila alebo nesplnila povinnosť uloženú colnými predpismi, najneskôr však do šiestich rokov odo dňa porušenia alebo nesplnenia povinnosti.


(2) Plynutie lehoty podľa odseku 1 sa prerušuje odo dňa podania žaloby na súd do nadobudnutia právoplatnosti rozhodnutia súdu vo veci.

(2) Methods of Investigation, Collecting Information and Documenting the Initiation of an Investigation for a Formal Accusation (Article 34 et seq. EPPO Regulation, Article 40(3) IRP)

(a) Impetus of Fraud Knowledge Patterns

49 Recent studies have analysed and frequently analyse the peculiarities and **typologies of (EU-)frauds** quite extensively and they are therefore important for EDPs and their knowledge about the structures of this crime area (criminological insights):

- **National level:** Financial Directorate of the Slovak Republic Reports¹¹³
- **EU-level:** PIF Reports, Rule of law Report, “Impact of Organized Crime on the EU’s Financial Interests”¹¹⁴

 Nota bene: **The Anti-Fraud Knowledge Centre** hosted by the EU Commission/OLAF provides information on fraud patterns, prevention tools and case studies.

(b) Special National Databases for PIF Offences/Digital Investigations, Article 40(3) IRP 2020.003

50 Special national databases for PIF offences are not operated by the Prosecution but by the AFCOS Network, which communicates with prosecution offices and the EU authorities. A special database by the Slovak Police for these kinds of offences is not known. It is not known either if the police databases or other Slovak databases distinguish between these kinds of offences or if they are subsumed under the general “property offences”, “bribery offences” etc.

dd. Examples and Precedents: Fraud Indications and Examples in Slovakia

51 There are distinct types of fraud against the EU budget. A basic distinction must be made between **fraud on the revenue side** and **fraud on the expenditure side**. This separation applies not only to investigations by the delegated public prosecutors, but also to OLAF investigators (see → Part C.) and national authorities in administrative procedures (especially on the expenditure side, for example in the case of subsidies). Peculiarities differentiated by PIF offences (Typologies of EU frauds)

52 The first **EPPO crime report in 2021** therefore correctly distinguished already between:

*All information, which is not taken from a judgement, is taken from the EPPO’s first crime report (published March 2022) and serves as a basis for explaining the

¹¹³ See <https://www.financnasprava.sk/sk/aktualne-dan-clo/faq/clo-spd/clo>. Accessed 30 June 2025.

¹¹⁴ See Malan and Bosch Chen 2022.

initial suspicion scenarios in this area. References can be made to national case law.

- Non-procurement expenditure fraud
- Procurement expenditure fraud
- VAT revenue fraud
- Non-VAT revenue fraud
- corruption cases (4% in 2021). For further updates see the newest reports online.

(1) Revenue Frauds

(a) VAT Frauds

Cumbersome and particularly important are VAT frauds, which constitute VAT frauds and might occur as well in Slovakia. In the past Slovakia has been part of **VAT-revenue and non-VAT revenue frauds**, i.e. VAT carousels and customs frauds¹¹⁵ e.g. with luxury cars or other products that are partially or totally exempted¹¹⁶ from VAT if vendor

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¹¹⁵ See EPPO, Aggravated customs fraud in Germany, Austria and Slovakia: damage of more than €1.1 million to the EU budget, Published on 29 November 2021: Last week (25 November), the European Public Prosecutor's Office (EPPO) Munich office conducted 10 searches in Germany, Austria and Slovakia in a case of aggravated customs fraud.

The suspects are alleged to have imported biodiesel, which was purportedly manufactured in a country of the Western Balkans. However, the biodiesel was in reality manufactured overseas. Damages to the EU budget are estimated at more than €1.1 million.

Three suspects have been confronted and several witnesses interviewed. A large amount of data and documents has been secured and will be further analysed.

¹¹⁶ See the many examples that constitute: Exemption from tax

s. 28 Postal services

Universal postal services are exempt from tax. 7) The delivery of goods related to the provided universal postal service is also exempt from tax.

s. 29 Health care

(1) Tax-exempt is the provision of health care by state and non-state health facilities according to special regulation 8) and goods and services directly related to it provided by these state and non-state health facilities. The supply of medicines and medical devices is not exempt from tax.

(2)

It is also exempt from tax

(a) nursing care and maternity care,

(b) spa care, and if the spa care follows on from previous outpatient care or institutional care, also services directly related to it,

(c) provision of health care by dentists and delivery of dental prostheses by dentists and dental technicians,

(d) emergency medical service and transport of persons to and from a medical facility provided in connection with health care.

(3) The supply of human organs and tissues, human blood and blood products and breast milk is exempt from tax.

s. 30 Social assistance services

(1) Social assistance services and services related to the protection of children and youth provided in social service facilities according to a special regulation are exempt from tax; 11) goods delivered together with these services are also exempt from tax, if they are directly related to the delivery of these services.

(2) Services and goods according to paragraph 1 supplied by another legal entity or natural person are also exempt from tax, if this person fulfils one or more of the following conditions:

and buyer construct an **intra-community sales business**. But revenue frauds are manifold and the EDPs shall not only concentrate their concerns to the VAT scenery, which is a huge and important part of EPPO investigations but not the total EPPO investigation area. The investigations in this area might as well discover minor offences attached to the main offence(s) such as **missing invoices**, no record-keeping of sales etc. The VAT Code of Slovakia provides for the following duties of the VAT Taxpayer:

-
- (a) carries out activity for a purpose other than making a profit, and any possible profit must be fully intended for the continuation or improvement of the services provided,
 - (b) is established and managed on a voluntary basis by persons who have no direct or indirect financial benefit from the results of its activity,
 - (c) applies prices approved by the relevant authorities or prices not exceeding such approved prices and, for services that are not subject to the obligation of price approval, applies a lower price than those applied for similar services by persons whose goal is to make a profit through such activity.

s. 31 Educational services and educational services

(1) Educational services and educational services provided are exempt from tax

(a) according to special regulations, 12)

(b) a legal entity or a natural person who fulfils one or more conditions according to s. 30 para. 2,

(c) as professional training and retraining provided according to a special regulation. 13)

(2) The supply of goods and the supply of services closely related to educational services and educational services according to paragraph 1 by persons who provide educational services and educational services according to paragraph 1 are also exempt from tax.

s. 32 Services provided to members

(1) Exempt from tax are services supplied in return for a membership fee for own members of political parties and movements, churches and religious societies, civil associations including trade unions and professional chambers, if this tax exemption does not distort economic competition; the goods supplied by these persons in close connection with the supplied service are also exempt from tax.

(2) Exempt from tax are services provided to its members by a legal entity, if

(a) all its members perform an activity that is exempt from tax according to Sections 28 to 41, or an activity that is not subject to tax,

(b) these services are directly necessary for carrying out the activity according to letter a),

(c) this legal entity only requires its members to pay a share of joint expenses and

(d) this tax exemption does not distort competition.

s. 33 Services related to sports or physical education

Exempt from tax are services that are closely related to sports or physical education, provided to persons who participate in sports or physical education, if these services are provided by a legal entity or a natural person that meets one or more conditions according to s. 30 para. 2.

s. 34 Cultural services

Cultural services and the supply of goods closely related to them are exempt from tax, if they are provided

(a) a legal entity established by law, 14)

(b) a legal entity established by the Ministry of Culture of the Slovak Republic, a higher territorial unit or a municipality according to a special regulation, 15)

(c) a legal entity or a natural person who fulfils one or more conditions according to s. 30 para. 2.

s. 35 Fundraising

Exempt from tax is the supply of goods and services by persons whose activity is exempt from tax according to Sections 29 to 34, at events organized for the purpose of collecting funds used for their own activity, provided that this tax exemption does not distort economic competition.

s. 36 Services of public television and public radio

The broadcasting of public television and public radio is exempt from tax, except for the broadcasting of advertisements, teleshopping and sponsored programs, including their promotion.

s. 37 Insurance services

(1) Insurance and reinsurance activities, including insurance mediation and reinsurance mediation, are exempt from tax.

(2) The insurance activity of the Social Insurance Company 17) and the insurance activity of health insurance companies are exempt from tax. 18)

“Obligations of persons obliged to pay tax” 54

- s. 70 Keeping records
- s. 71 Invoice
- s. 72 Persons obliged to draw up an invoice
- s. 73 Deadline for drawing up an invoice
- s. 74 Content of the invoice
- s. 75 Summary invoice
- s. 76 Keeping of invoices
- s. 78 Tax return and due date of own tax”

In every case, the **fraud scheme should be identified** as it constitutes the objective facts of the case and already points at the possible offences having been or being committed. For this, it is worthwhile to compare the **suspected behaviour** with known behaviour patterns. From a legal as well as a police point of view, the overview of crime patterns is useful. 55

Another typical example for revenue frauds is an **anti-dumping fraud** in the customs area or a **customs fraud** related to other duties (such as import or export duties): 56

Exemption of goods from import duty or export duty Customs Act 57

Section 44 Decision on exemption of goods from import duty

(1) The decision on the exemption of goods from import duty is issued in the customs procedure on the basis of the request contained in the customs declaration. If the customs declaration was submitted orally in accordance with the customs regulations, the exemption of goods from import duty will be decided even without a request according to the first sentence.

(2) A decision on the release of goods into the proposed customs regime is considered a decision on the exemption of goods from import duty.

(3) If it is necessary to establish special conditions for granting the exemption of goods from import duty, the customs office issues a written decision on the exemption of goods from import duty; this also applies if the application for exemption of goods from import duty is submitted subsequently.

(4) If the customs declaration is submitted by another act, 23) it is considered to be the submission of a request for the issuance of a decision on the exemption of goods from import duty and the failure of the customs office to act as a decision on the exemption of goods from import duty.

Often these offences will go, as recent EPPO investigations have shown and national proceedings in the past have, too with forgery and documents frauds. 58

59 Section 84b Special provisions on liability for infringements of customs regulations caused by the submission of incorrect or false data

(1) Liability of the declarant for a customs delict or a customs offence according to s. 72 para. 1 letter d) expires if the declarant himself submits a request for the correction of incorrect data or false data (s. 82a) to the customs office that decided to release the goods.

(2) If the declarant commits a customs offence or a customs offence by providing incorrect data in the declaration for temporary storage, in the preliminary customs declaration on entry, preliminary customs declaration on exit, declaration on re-export or in the notification on re-export, the upper limit of the fine rate according to s. 74 par. 1 and s. 80 para. 2 is reduced to one-tenth if the declarant himself reports the incorrect data to the customs office that accepted them.

(3) If the applicant commits a customs delict or a customs offence by providing incorrect data or false data, on the basis of which the customs office issued a permit according to customs regulations, the upper limit of the fine rate according to s. 74 par. 1 and s. 80 para. 2 is reduced to one-tenth if the applicant himself reports the entry of incorrect data or false data to the customs office that issued the permit.

(4) Paragraphs 1 to 3 shall not apply if

(a) the declarant or applicant submitted a request for the correction of incorrect data or false data after the customs office discovered incorrect data or false data from its own activity or from other sources,

(b) the declarant submitted a request for the correction of incorrect data or false data after the customs office notified him in writing of the initiation of post-release control, or

(c) it is clear from the facts of the case that the declarant or applicant provided incorrect data or false data intentionally.

(b) EPPO Case Study: Suspected Criminal Activity in Relation to Importation of Goods and Subsequent Evasion of Duties

60 The following case study shall offer an **insight into an EPPO investigation** that was successful and concentrated on the evasion of duties in relation to the importation of goods:

61 *Case Study 1: Suspected Criminal Activity in Relation to Importation of Goods and Subsequent Evasion of Duties*



Case Studies: Suspected Criminal Activity in Relation to Importation of Goods and Subsequent Evasion of Duties

In November 2022 the EPPO seized electronic devices in Slovakia. The seizure measures followed searches. The searches were based on a suspicion for tax fraud

evasion offences. Lawyers and EDPs from other countries can learn from this operation the following:

Tax evasion in relation to importation of goods into the EU often starts with non-payment. The non-payment in the area of duties can be tracked and registered by the Payments Collector. The Slovakian Legislator has tasked the Customs and the Financial Administration Criminal Office, almost alike to other EU Countries, with the task of observing the importation procedure and process in order to ensure the application of the Customs Procedures and the Union Customs Code. The Slovakian Customs thus realizes in many cases the non-payment of duties, which are due for an importation or an exportation.

In the present Investigation the authorities informed themselves and, in the moment, they had established a suspicion for an offence, they informed the EPPO, which carried out the Verification of its Competence (see the Process explained at the beginning of this compendium volume on Slovakia) and then the EPPO took over the Investigation from the relevant Slovakian Investigation Body. The sum of duties evaded and the importation falls in the EPPO's competence: €2 650 000.

The Investigation Body was the powerful Financial Administration Criminal Office (*Kriminálny úrad finančnej správy*). It carried out with other bodies a **preliminary investigation**, which is typical for Slovakian Investigation Procedures as established in the Country's Criminal Procedure Code.

The preliminary investigation proved some facts about the case already:

Suspected criminal activities showed the following unproved, pre-termination of investigation facts:

“According to the preliminary proceedings, an accountant, in agreement with other persons, organized the importation of goods from China, for which several payments were made to bank accounts in that country – such imported goods being subject to customs duties.

The estimated losses resulting from the non-payment of customs duties and other charges levied on the importation of goods amount to €2 650 000.”

The Suspected Facts Visualized:



62

The Initiation of EPPO Investigations in Keywords:

Suspicion: Transactions, Importation of goods into EU, Customs Procedure, Customs Duties, Evasion, Non-Payment

Measures taken:

Searches, Seizures, Analysis, Forensic Studies

Data and Information Obtained (Possible Evidence)

- Searches and seized electronic devices and accounting documents
- Seized electronic devices and accounting documents
- Mobile phones, PCs, tablets, memory cards and documents

Further Steps Taken:

- Informing of Forensic Experts
- Data and IT Experts
- Account Controls
- Questioning
- Inspection
- Witnesses

Source: EPPO, Slovakia: Seizure of electronic devices in investigation of tax fraud with losses of up to €2 650 000. Published on 11 November 2022, <https://www.eppo.europa.eu/en/news/slovakia-seizure-electronic-devices-investigation-tax-fraud-losses-eu2-650-000>.

(c) Further EPPO Cases

63 **Further examples** from the EPPO's Investigations and Indictments of suspected cases in Slovakia are:

64 **2021 VAT fraud Indictment 2021**



VAT Fraud Carousel and Fictitious overvaluation of machinery

- "On 30 May 2021, the European Public Prosecutor's Office filed a formal accusation before the Specialized Criminal Court in Slovakia concerning criminal charges against three natural persons and one legal person. The accusations concern a fraud to the European Regional Development Fund amounting to almost €375.000, unlawful application for the refund of VAT in the amount of more than €137.000, as well as tax evasion for more than €29.500. The fraud is alleged to have been committed by declaring the purchase of machinery as domestic, and executed through a fictitious chain of buffer companies which were complicit the accused. The persons are accused of having committed the criminal offences as

part of an organized crime group. If proven, the facts could bring to the imposition of criminal sanctions including an imprisonment of between 7 and 16 years.”¹¹⁷

2021–2022

65

Tax and Customs Evasion (Section 254 CC, 353/2024 Coll. “to an extent of at least EUR 10,000”)



- “Today, the Slovak office of the EPPO led an operation in Slovakia and Czechia against four companies suspected of violating tax and customs regulations when importing consumer goods from third (non-EU) countries. The total damages are estimated at €48 million.

During the operation, the Slovak Financial Administration Criminal Office (*Kriminálny úrad finančnej správy*) searched houses and premises of companies that might hold evidence relevant to the case.

These four companies used Slovak importers’ representatives to declare the importation of goods from third (non-EU) countries to the EU. The customs procedure was therefore performed in Slovakia. The value of the goods was deliberately underestimated and the goods were declared under a transit regime that reduced customs charges and made them exempt from VAT payments. However, the goods were then transported to other final destinations, as declared.

The damage caused by the VAT evasion is estimated at around €30 million, and the damage caused by the customs evasion is estimated at around €18 million.

The investigation on this case continues and further information on it will be shared in the coming months.”¹¹⁸

2023

66

Operation Display



- **Operation Display** took place today in 10 EU Member States (Austria, Bulgaria, Czechia, Estonia, Germany, Hungary, Lithuania, the Netherlands, Slovakia and Slovenia), within the framework of an investigation into cross-border VAT fraud by the European Public Prosecutor’s Office (EPPO) in Munich. 61 searches of business premises and the homes of people directly linked to them were carried out, and five people were arrested in Czechia, Bulgaria and Slovakia. The criminal activity of the group behind the cross-border VAT fraud scheme led to estimated damages of €32 million.

¹¹⁷ EPPO, EPPO indicts 4 for fictitious overevaluation of machinery in Slovakia, 30 May 2022, <https://www.eppo.europa.eu/en/news/eppo-indicts-4-fictitious-overevaluation-machinery-slovakia> Accessed 30 June 2025.

¹¹⁸ EPPO, 11 January 2022, <https://www.eppo.europa.eu/en/news/tax-and-customs-fraud-slovakia-and-czechia-estimated-total-damages-eu48-million>. Accessed 30 June 2025.

The investigation into the missing trader intra-community fraud scheme began in 2021, shortly after the start of the EPPO's operations. This is the third action day of the investigation, and it is the first time that suspects have been arrested. During the first two action days, AirPods with a value of €5.2 million have been secured. The goal is to gather evidence and uncover more information about the organized criminal group trading small electronic goods from Germany and selling them via so-called missing traders all over Europe.

This action could not have happened without the support of the German tax investigation units in Chemnitz, Würzburg, Nuremberg and Berlin.”¹¹⁹

- 67 At the moment of writing (2023) the revenue frauds seem to be the leading frauds the EPPO has investigated in Slovakia. The next section deals with the Expenditure frauds, which may include many different types of fraud and fraud scenarios.

(2) Expenditure frauds

- 68 In the past newspapers and journalists have analysed **agricultural fraud** in Slovakia as a real danger to public and EU funds allocation. Despite the fact that no investigations and cases of the EPPO in relation to expenditure frauds in Slovakia can be cited at the moment, the compendium explores instead cases in this area from the past to show that Investigators will need to be attentive.
- 69 The following case studies examine patterns of fraud and corruption linked to EU agricultural subsidies in Slovakia. They illustrate how weaknesses in subsidy allocation, monitoring, and control mechanisms can be exploited, and why such cases are of particular relevance for national authorities and the EPPO. As we will see, the **defining specificity of the cases** we found is the shared management system: EU funds are formally European, but allocation and control are carried out by national paying agencies. This creates a structural risk, as national administrative bodies act as gatekeepers to EU money and can abuse their discretionary power. In the **Cattleman Case**, this manifested as systematic bribery linked directly to subsidy approval, transforming administrative decision-making into a corrupt access mechanism. Such conduct combines classic subsidy fraud with corruption, abuse of office, money laundering, and organised crime elements, making these cases legally complex and multi-layered. A second specificity is that Slovak expenditure fraud cases often involve manipulated administrative realities rather than false invoices alone. As shown in the **KRUPINA Case**, offenders constructed fictitious or inflated projects, falsified supervision records, and formally complied with procedures while materially violating funding conditions. **Uncovering such**


¹¹⁹ See EPPO, 24. January 2023, EPPO investigation into cross-border VAT fraud with estimated damages of €32 million: 61 searches in 10 countries and 5 arrests, <https://www.eppo.europa.eu/en/news/eppo-investigation-cross-border-vat-fraud-estimated-damages-eu32-million-61-searches-10>. Accessed 30 June 2025.

fraud requires moving beyond document checks. Effective detection depends on on-site inspections, comparison of planned versus actual outputs, verification of construction progress over time, scrutiny of supervisory certifications, financial flow analysis, and identifying bribery indicators within administrative processes. These cases show that expenditure fraud in Slovakia is best uncovered through integrated administrative, financial, and criminal investigations, rather than reliance on formal compliance alone.

(a) The “Cattleman Case”: Agricultural Subsidy Fraud and Corruption?

Case Study 2: The “Cattleman Case” Agricultural Subsidy Fraud? And Corruption?

70

	“The Cattleman Case”
<p>The Cattleman Case involves accusations for fraud, corruption and other illegal conduct in Slovakia.</p> <p>In 2020 the Media reported:</p> <p>“The National Criminal Agency (NAKA) in Slovakia is investigating concerning the highest levels of the Slovak Agricultural Paying Agency, responsible for distributing subsidies. It seems that the state paying agency devised a system of bribery, barring access to European agricultural subsidies. In order for farms and businesses to get EU funds, they were required to bribe officials with 14 to 20 % of their allocated subsidy. The investigation started at the end of April and it uncovered new record levels of crime over the last weeks. According to Slovak media, more than 100 companies are involved and so far, the bribes mapped by Slovak police make up around 11 million euros.</p> <p>[...]</p> <p>Most recently, a number of people have been taken into custody and around 19 people and 5 companies have been prosecuted. The law enforcement arrested a former director of the state paying agency, other senior public servants from the Ministry of Agriculture, a prominent financier close to the former Slovak National Party, SNS, Martin Kvietik, and several lawyers and businesspeople. The police also detained a well-known oligarch, Norbert Bodor, who stands accused of money laundering and links to the murder of the journalist Ján Kuciak</p> <p>Doubt has even been cast onto the judicial system, after judge Michal Truban decided not to place Norbert Bodor under arrest, even though his objectivity had been questioned because his family received EU funds authorized by one of the officials who have been charged in the case. This caused public outrage and forced the Supreme Court to overrule the judge’s decision. A member of the Supreme Court described the case to the media as “a monstrous bribery and money laundering machine (...) without any precedence in Slovakia.”</p>	


Corruption in connection to EU subsidies in agriculture has been a long-standing issue in Slovakia, as farmers described shocking cases of land-grabbing, involvement of organised crime or financial groups, and outrageous bribery schemes. This is why we need a strong EU-level budgetary control mechanism and rule of law conditionalities in the allocation of EU funds. European citizens should be able to trust that their national authorities are protecting their interests and providing them with the subsidies they deserve without any misuse or corruption.”¹²⁰

71 Commenting on this case, it can be said that this case is a **typical case for cases in the area of expenditure frauds**. EU Money is spent via different allocation systems. In shared management local and foremost national bodies ensure the payment of money to the beneficiaries.¹²¹ These bodies are often Payment agencies acting on the solemn purpose to ensure the right allocation of sums. The **agricultural sector** is one of the oldest of the whole Union and former Communities.¹²² The **system is prone to fraud** as the payment is granted on an individual basis and the communication with the administrative bodies offers the opportunity to bribes. This seems to have happened in the case explored above. For the future actions of the EPPO in Slovakia this means that it should as well spent time on the less “major cases” compared to VAT carousels if the competence can be justified at all (Art. 22 and 23 EPPO Regulation).

(b) Subsidy Fraud Case in the Agricultural Sector

72 Another **case of subsidy fraud**, which was investigated by NAKA was already presented in the Annual Report of ONÚ OLAF 2021, the Slovakian National AFCOS can be reported and displayed here:

73 *Case Study 3: KRUPINA Case*

	“KRUPINA Case” Sections 261 and s. 225 Criminal Code Cases
<p>“In the “KRUPINA” case handled in April 2021, charges were brought against three natural persons for the crime of damage to the EU’s financial interests under s. 261 of the Criminal Code, committed in conjunction with the crime of subsidy fraud under s. 225 of the Criminal Code, because a statutory representative of the urban forests agency signed, in 2016, a contract with the Agricultural Paying Agency on the provision of NFC in connection with the intended construction of a building with a deliberately increased value. During the construction, applicable legislation was</p>	

¹²⁰ European Pirate Party, Cattleman Case: A New Corruption Scandal in Slovakia, 28 June 2020, <https://european-pirateparty.eu/cattleman-case-a-new-corruption-scandal-in-slovakia/>. Accessed 30 June 2025.

¹²¹ See Hauck 2025b, Art. 2 PIF Directive, Mn. 1 et seq. explaining the EU Budget (expenditure and revenue).

¹²² See Hauck 2025a, Section 2, Mn. 1 et seq. explaining the history of the EU Budget; Hauck 2026b on Art. 26.

not complied with and, therefore, the structure cannot serve its intended purpose following its completion, materials were not supplied or used in line with the bill of quantities, the site supervision repeatedly confirmed – as opposed to the true and existing state of affairs – the performance of works and supply of materials, while such conduct of the accused persons led to unduly obtained financial contribution, thus causing damage to its grantor, i.e. the Agricultural Paying Agency, in an amount of EUR 530,023, of which EU funding represented EUR 397,517.25 and funding from Slovakia’s state budget EUR 132,505.75.”¹²³

This case reveals again how important **fraud prevention in the agricultural sector** is. In nearly all EU countries, there are today still cases of fraud in this sector. The sector is large and complex, but this is no argument against good prevention. In case that prevention does not function, the administrative or criminal investigations need to be conducted effectively in order not to create loopholes for criminals. The **offence of subsidy fraud**, which is enshrined in the German Criminal Code in s. 264 CC (see German Manual) is typically committed with a conduct that sets up a **fictitious scenery**, which proves not to exist in the end. Thus, in the present case the construction of a building was only intended. **For investigators it is important to be present at the scenery in question and see if there is any suspicion, to talk to citizens that know the place of a construction area, use photos that can cover changes over time and reveal how a construction side evolved, control the amount of material planned for the different construction phases.** There are several red flags in the area of subsidy fraud in connection with public procurement and construction areas.

74

c) Actions Following a “Decision to Open a Case” (IRP 2020.003 EPPO)

If the Slovakian EDP decides to open a case, he/she needs to know that the opening may in the end require to file a formal accusation, s. 2 nr. 15 Slovakian CPC.

75

If he/she decides to initiate an investigation he/she **must note this in the case management system (Art. 45 para 1 EPPO Regulation, 38 IRP¹²⁴)**. In addition, the numerous obligations to provide information from Art. 24 para 3 to 8.

76

If an investigation is opened by virtue of Art. 26 para 1 EPPO Regulation, he/she must insert the following information in the Case Management System according to **Art. 38 para 3 IRP**:

77

“(a) the possible legal qualification of the reported criminal conduct, including if it was committed by an organised group;

¹²³ See Annual Report 2021, p. 53. https://www.olaf.vlada.gov.sk/share/olaf/slovak_afcos_annual_report_2021_eng.pdf?csrt=14459290773601975161. Accessed 30 June 2025.

¹²⁴ See <https://www.eppo.europa.eu/sites/default/files/2020-12/2020.003%20IRP%20-%20final.pdf>. Accessed 30 June 2025.

- (b) a short description of the reported criminal conduct, including the date when it was committed;
- (c) the amount and nature of the estimated damage;
- (d) the Member State(s) where the focus of the criminal activity is, respectively where the bulk of the offences, if several, was committed;
- (e) other Member States that may be involved;
- (f) the names of the potential suspects and any other involved persons in line with Article 24(4) of the Regulation, their date and place of birth, identification numbers, habitual residence and / or nationality, their occupation, suspected membership of a criminal organization;
- (g) whether privileges or immunities may apply;
- (h) the potential victims (other than the European Union);
- (i) the place where the main financial damage has occurred;
- (j) inextricably linked offences; [...]” [see again last footnote]
- (k) any other additional information, if deemed appropriate by the inserter

78 Specific information is presented by the Internal Rules of Procedure; Art. 41 relates to the initiation according to Art. 26 EPPO Regulation:

79 Article 41 Decision to initiate an investigation or to evoke a case

(1) Where, following the verification, the European Delegated Prosecutor decides to exercise EPPO’s competence by initiating an investigation or evoking a case, a case file shall be opened and it shall be assigned an identification number in the index of the case files (hereinafter the Index). A permanent link to the related registration under Article 38(1) above shall be automatically created by the Case Management System.

If an investigation procedure is to be started, the competent national authorities must be informed:

(2) The corresponding reference in the Index shall contain, to the extent available:

(a) As regards suspected or accused persons in the criminal proceedings of the EPPO or persons convicted following the criminal proceedings of the EPPO,

i. surname, maiden name, given names and any alias or assumed names;

ii. date and place of birth;

iii. nationality;

iv. sex;

v. place of residence, profession and whereabouts of the person concerned,

vi. social security numbers, ID-codes, driving licences, identification documents, passport data, customs and tax identification numbers;

vii. description of the alleged offences, including the date on which they were committed;

viii. category of the offences, including the existence of inextricably linked offences;

- ix. the amount of the estimated damages;
 - x. suspected membership of a criminal organisation;
 - xi. details of accounts held with banks and other financial institutions;
 - xii. telephone numbers, SIM-card numbers, email addresses, IP addresses, and account and user names used on online platforms;
 - xiii. vehicle registration data;
 - xiv. identifiable assets owned or utilised by the person, such as crypto-assets and real estate.
 - xv. information whether potential privileges or immunities may apply.
- (b) as regards natural persons who reported or are victims of offences that fall within the competence of the EPPO,
- i. surname, maiden name, given names and any alias or assumed names;
 - ii. date and place of birth;
 - iii. nationality;
 - iv. sex;
 - v. place of residence, profession and whereabouts of the person concerned;
 - vi. ID-codes, identification documents, and passport data;
 - vii. description and nature of the offences involving or reported by the person concerned, the date on which the offences were committed and the criminal category of the offences.
- (c) as regards contacts or associates of one of the persons referred to in point (a) above,
- i. surname, maiden name, given names and any alias or assumed names;
 - ii. date and place of birth;
 - iii. nationality;
 - iv. sex;
 - v. place of residence, profession and whereabouts of the person concerned;
 - vi. ID-codes, identification documents, and passport data.
- The categories of personal data referred to above under points (a) (x) – (xv) shall be entered in the Index only to the extent practicable, taking into account the operational interest and available resources. The reference in the Index shall be maintained up to date during the investigation of a case file. The Case Management System shall periodically notify the European Delegated Prosecutor if certain categories of information are not entered in the Index.
- (3) The Case Management System shall notify the supervising European Prosecutor and the European Chief Prosecutor and shall randomly assign the monitoring of the investigation to a Permanent Chamber, in accordance with Article 19.
- (4) Where the handling European Delegated Prosecutor considers that in order to preserve the integrity of the investigation it is necessary to temporarily defer the obligation to inform the authorities referred to in Articles 25(5), 26(2) and 26(7) of the Regulation, he/she shall inform the monitoring Permanent Chamber without delay. The latter may

object to this decision and instruct the European Delegated Prosecutor to proceed with the relevant notification immediately.

d) Consequences of a “Decision to Open a Case”

- 80** If this decision has been achieved the EDPs will need to plan on **how to conduct the investigation** and gather the relevant evidence in order to collect all information that is necessary to **prove a criminal offence** i.e., a criminal liability and the elements that constitute the whole concept of crime in general. A PIF offence will need to be assessed by the relevant conditions for a crime i.e., the elements of a particular PIF offence of the present country.
- 81** The EDPs will need to focus on the *actus reus* and the *mens rea* **conditions of the relevant offence**.¹²⁵ In other words: What criminal justice calls the basic requirements of an offence (“*Tatbestand*”¹²⁶), in relation to the substantive criminal law enshrined in the Criminal Code or partly in ancillary (not: secondary) criminal law needs to be assessed according to the requirements that the legislator set up, which includes the concretization of the objective elements (*actus reus*, see above) of the crime¹²⁷, the subjective elements (*mens rea*, see above)¹²⁸ as well as the unlawfulness of the conduct (i.e. no written or unwritten justifications/justificatory defences¹²⁹ must intervene) and last but not least the guilt of the offender, which is given if the potential perpetrator is not excused for his/her conduct in relation to a PIF offence.¹³⁰
- 82** Similar or the same conditions exist in relation to the **general part of the offence** (i.e., a PIF offence, Art. 22 EPPO Regulation, Art. 1–5 PIF Directive) in every country in the EU, with a divide running where common law differs and civil law countries encounter.
- 83** In addition, it is important to determine how the indictment should look like: Are several people involved and is there not an isolated act, but possibly a complicity #or an indirect perpetrator? In addition, the questions of the criminal liability of a participant must be

¹²⁵ See for the common terms in comparing criminal law and criminal procedure Child et al. 2022, Chapter 4 et seq.; Chapter 5, Chapter 15 on Fraud (relevant for Ireland, Malta, Cyprus).

¹²⁶ Bohlander 2009, pp. 29 et seq.

¹²⁷ These include in the most criminal law systems questions of casual links, Authorship, causality, “scientific causation” (emphasis added to the cited book) adequacy, limitation of an endless *sine qua non formula*, etc., see recently Walen and Weiser 2022, pp. 57–94.

¹²⁸ See only out of many Safferling 2008, who points at the fact that the traditional German terms are “Intention” and culpability. But even if the terminology is not congruent and differs in detail, it can be said that these are elements of the subjective offence that occur in continental European criminal codes and are also required separately by the PIF Directive for PIF offences.

¹²⁹ This is a worldwide recognized condition as a basic element of the concept of crime, see Stasi 2021, pp. 31–47.

¹³⁰ See Eser 1987, pp. 17–65 on the historical implications and the differences between the common law and civil law approach; Bohlander 2009, pp. 29 et seq., 77 et seq. (*Rechtswidrigkeit*), 115 et seq. (“Guilt and Excusatory Defences”).

clarified in order to be able to determine whether an incitement to a PIF offence or an abetting to such an act exists.¹³¹

If there is no success to a crime, the question arises as to whether a criminal offence can be determined because of the attempt of a PIF offence.¹³² **84**

For all of these questions and purposes, the EDPs can additionally to the present presentations, analysis and manual references **rely on the existing legal commentaries** on the penal codes of the EU Member States and the code of criminal procedures of the Member States, which participate in the EPPO, insofar as national law is concerned, e.g. in the concept of a criminal offence, interpretation of a fraud offence or the start of an investigation. **85**

¹³¹ See Hauck 2026a, EU Fraud Commentary, Commentary on PIF Directive, Art. 5. For the various translations of these terms see the EUR-Lex database translations of the PIF Directive 2017/1371.

¹³² See Hauck 2025b, Art. 5.

3. Article 27 Right of Evocation

<ul style="list-style-type: none"> a) Provisions with a Precluding Effect on the Right of Evocation, Para 2 135 <ul style="list-style-type: none"> aa. Statute of limitations 135 bb. Amnesty and Pardon 137 cc. Opposing Legal Validity 138 dd. Abatement of Action (Dispensing with Prosecution)..... 138 	<ul style="list-style-type: none"> b) Urgent Measures of National Authorities for Securing an Investigation and Prosecution 143 c) Competent National Authorities in Paras 3 to 7 of Article 27 144 d) Finalisation of the National Investigation, Para 7 145
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1. Upon receiving all relevant information in accordance with Article 24(2), the EPPO shall take its decision on whether to exercise its right of evocation as soon as possible, but no later than 5 days after receiving the information from the national authorities and shall inform the national authorities of that decision. The European Chief Prosecutor may in a specific case take a reasoned decision to prolong the time limit by a maximum period of 5 days, and shall inform the national authorities accordingly.

2. During the periods referred to in paragraph 1, the national authorities shall refrain from taking **any decision under national law** that may have the effect of precluding the EPPO from exercising its right of evocation.

The national authorities shall take any urgent measures necessary, **under national law**, to ensure effective investigation and prosecution.

3. If the EPPO becomes aware, by means other than the information referred to in Article 24(2), of the fact that an investigation in respect of a criminal offence for which it could be competent is already undertaken by the competent authorities of a Member State, it shall inform these authorities without delay. After being duly informed in accordance with Article 24(2), the EPPO shall take a decision on whether to exercise its right of evocation. The decision shall be taken within the time limits set out in paragraph 1 of this Article.

4. The EPPO shall, where appropriate, consult the competent authorities of the Member State concerned before deciding whether to exercise its right of evocation.

5. Where the EPPO exercises its right of evocation, the competent authorities of the Member States shall transfer the file to the EPPO and refrain from carrying out further acts of investigation in respect of the same offence.

6. The right of evocation set out in this Article may be exercised by a European Delegated Prosecutor from any Member State whose competent authorities have initiated an investigation in respect of an offence that falls within the scope of Articles 22 and 23.

Where a European Delegated Prosecutor, who has received the information in accordance with Article 24(2), considers not to exercise the right of evocation, he/she shall inform the competent Permanent Chamber through the European Prosecutor of his/her Member State with a view to enabling the Permanent Chamber to take a decision in accordance with Article 10(4).

7. Where the EPPO has refrained from exercising its competence, it shall inform the competent national authorities without undue delay. At any time in the course of the proceedings, the competent national authorities shall inform the EPPO of any new facts which could give the EPPO reasons to reconsider its decision not to exercise competence.

The EPPO may exercise its right of evocation after receiving such information, provided that the national investigation has not already been finalised and that an indictment has not been submitted to a court. The decision shall be taken within the time limit set out in paragraph 1.

8. Where, with regard to offences which caused or are likely to cause damage to the Union's financial interests of less than EUR 100 000, the College considers that, with reference to the degree of seriousness of the offence or the complexity of the proceedings in the individual case, there is no need to investigate or to prosecute at Union level, it shall in accordance with Article 9(2), issue general guidelines allowing the European Delegated Prosecutors to decide, independently and without undue delay, not to evoke the case.

The guidelines shall specify, with all necessary details, the circumstances to which they apply, by establishing clear criteria, taking specifically into account the nature of the offence, the urgency of the situation and the commitment of the competent national authorities to take all necessary measures in order to fully recover the damage to the Union's financial interests.

9. To ensure coherent application of the guidelines, a European Delegated Prosecutor shall inform the competent Permanent Chamber of each decision taken in accordance with paragraph 8 and each Permanent Chamber shall report annually to the College on the application of the guidelines.

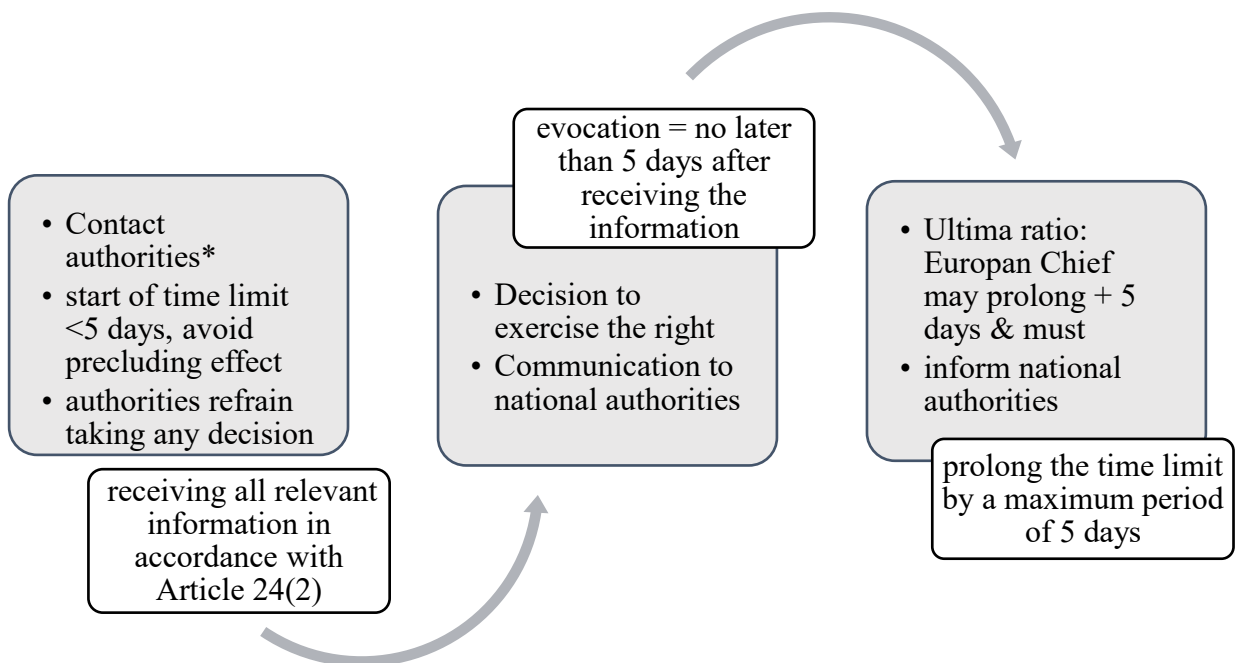
If the EDPs do not exercise the EPPO's competence by virtue of the Union's legality principle in due time on their own and hereby on behalf (*proprio motu*) of the Union and the Union's interests by analysing the *notitiae crimini europea*, i.e. the **obligatory European PIF offences notices**, which are sent to the European Prosecution Office in order to inform that a **PIF offence is alleged or has been committed**, the EDPs and the Chambers must decide on the evocation of cases from the national authorities on to the

1

level of the Union competence. If the national prosecutor or a national office vested with investigative powers have already started investigating or the relevant person has taken any steps applying national law afterwards, these actions may have a precluding effect on the right of evocation of the EPPO (cf. para 2 of Art. 27 EPPO Regulation).

Nota bene: In addition to that, if reading the following provisions one can take into account that some of them will apply as well to the EDPs if they want to file an indictment by virtue of the EPPO Regulation, i.e. the area, which is not in the focus of this compendium as the CNP Volumes have the **focal point on the start of investigations**, the phase, in which, most likely a huge number of operations will cease already. But the same provisions that apply to the national authorities while standing still until the EPPO has decided to exercise its right of evocation or not (Art. 27) will apply in cases of EPPO indictments (Art. 34 et seq.) and preclude the filing of formal accusation by virtue of national law before a national court.

2 *Figure 4: Right of evocation/time limits/refrain taking decisions that have a precluding effect*



* Caption: Slovakian Authorities¹³³

Nota bene: For examples to this scheme see the German CNP Volume in Part. 1.

¹³³ See <https://www.eppo.europa.eu/sites/default/files/2021-11/07-SK.pdf>. Accessed 30 June 2025.

a) Provisions with a Precluding Effect on the Right of Evocation, Para 2**aa. Statute of limitations**

The statutes of limitations and the statutes of limitations for the execution of the sentence (ss. 90 et seq. CC) must be distinguished.

3

Section 87 Limitation of prosecution¹³⁴

4

The criminality of the act ceases with the expiration of the limitation period, which is

- (a) thirty years, if it is a crime for which this law allows for life imprisonment,
- (b) twenty years, if it is a crime for which this law in a special part allows the imposition of a prison sentence with a maximum penalty of at least ten years,
- (c) ten years in the case of other crimes,
- (d) five years, if it is a crime for which this law in a special part allows the imposition of a prison sentence with a maximum penalty of at least three years,
- (e) three years for other crimes.

(2) It is not included in the statute of limitations

- (a) the time during which the offender could not be brought to court due to legal impediment,

¹³⁴ **Premlčanie trestného stíhania**
s. 87

(1) Trestnosť činu zaniká uplynutím premlčacej doby, ktorá je

- (a) tridsať rokov, ak ide o zločin, za ktorý tento zákon dovoľuje uložiť trest odňatia slobody na doživotie,
- (b) dvadsať rokov, ak ide o zločin, za ktorý tento zákon v osobitnej časti dovoľuje uložiť trest odňatia slobody s hornou hranicou trestnej sadzby najmenej desať rokov,
- (c) desať rokov, ak ide o ostatné zločiny,
- (d) päť rokov, ak ide o prečin, za ktorý tento zákon v osobitnej časti dovoľuje uložiť trest odňatia slobody s hornou hranicou trestnej sadzby najmenej tri roky,
- (e) tri roky pri ostatných prečinoch.

(2) Do premlčacej doby sa nezapočítava

- (a) doba, po ktorú nebolo možné páchatel'a postaviť pred súd pre zákonnú prekážku,
- (b) doba, po ktorú sa páchatel' zdržiaval v cudzine s úmyslom vyhnúť sa trestnému stíhaniu,
- (c) skúšobná doba podmieneného zastavenia trestného stíhania,
- (d) doba, po ktorú bolo dočasne odložené vznesenie obvinenia, alebo
- (e) doba, po ktorú bolo prerušené trestné stíhanie.

(3) Premlčanie trestného stíhania sa prerušuje

- (a) vznesením obvinenia pre trestný čin, o ktorého premlčanie ide, ako aj po ňom nasledujúcimi úkonmi orgánu činného v trestnom konaní, sudcu pre prípravné konanie alebo súdu smerujúcimi k trestnému stíhaniu páchatel'a, alebo

(b) ak páchatel' spáchal v premlčacej dobe úmyselný trestný čin.

(4) Prerúšením premlčania sa začína nová premlčacia doba.

(5) Trestné stíhanie sa premlčí najskôr pätnásť rokov potom, čo osoba, na ktorej bol spáchaný trestný čin neoprávneného odoberania orgánov, tkanív a buniek a nezákonnej sterilizácie podľa s. 159 ods. 2, trestný čin obchodovania s ľuďmi podľa s. 179, trestný čin znásilnenia podľa s. 199, trestný čin sexuálneho násillia podľa s. 200, trestný čin sexuálneho zneužívania podľa s. 201 až 202, trestný čin týrania blízkej osoby a zverenej osoby podľa s. 208 a trestný čin výroby detskej pornografie podľa s. 368, dovŕšila osemnásť rok svojho veku.

- (b) the time during which the offender stayed abroad with the intention of avoiding criminal prosecution,
 - (c) probationary period of conditional suspension of criminal prosecution,
 - (d) the period for which the indictment was temporarily suspended, or
 - (e) the period during which the criminal prosecution was suspended.
- (3) The statute of limitations for criminal prosecution is suspended
- (a) by filing charges for a criminal offence for which the statute of limitations is in question, as well as subsequent actions by a law enforcement agency, pretrial judge or court aimed at prosecuting the offender, or
 - (b) if the offender committed an intentional crime during the statute of limitations.
- (4) By interrupting the limitation period, a new limitation period begins.
- (5) Criminal prosecution shall be time-barred no earlier than [...]
- (6) [...]

- 5 (7) [**newly introduced 214/2024**] If the statute of limitations is shortened by law in the case of criminal offences under Sections 213, 233 to 234, 237, 254, 261 to 263, 266, 276 to 277a, 278a, 326, 328 to 336 or 336c and 336d, the **commission of which damages the financial interests of the European Union**, the operation of which was interrupted pursuant to paragraph 3 before the entry into force of such law, the effects of the interruption of the statute of limitations for criminal prosecution, as well as the effects of acts pursuant to paragraph 3 letter a) shall remain in effect, even if at the time of the interruption of the statute of limitations for criminal prosecution, criminal prosecution under such law was already time-barred.
- (7) [**353/2024**] If the offences under Sections 213 , 233 , 237 , 254 , 261 , 262 , 266 , 276(4) , 277(4) , 277a(3) , 326 , 330 and 334 are committed and the financial interests of the European Union are harmed, the provisions of Section 1(b) to (e) shall not apply and the offence shall be extinguished upon expiry of the limitation period, which is
- a) twenty years, if it is a crime for which this Act, in a special part, allows the imposition of a prison sentence with an upper limit of at least ten years,
 - b) ten years for other crimes,
 - c) five years, if it is an offence for which this Act, in a special part, allows the imposition of a prison sentence with an upper limit of at least three years,
 - d) three years for other offenses.

(8) If the statute of limitations is shortened for criminal offenses under §§ 213, 233, 237, 254, 261, 262, 266, 276 paragraph 4, 277 paragraph 4, 277a paragraph 3, 326, 330 and 334 [**scil. = PIF Offences**], the commission of **which harms the financial interests of the European Union**, and where the limitation period was interrupted pursuant to paragraph 3 prior to the entry into force of such a law, the effects of the interruption of the statute of limitations, as well as the effects of the actions pursuant to paragraph 3(a),

shall remain preserved, even if the prosecution would have already been time-barred under such a law at the time of the interruption.

bb. Amnesty and Pardon

The **President of the Slovak Republic** has the **power to pardon**. The pardons are published on a Website of the Slovakian Government and are transparent.¹³⁵ **Compared to Germany**, where no list of pardons granted can be requested from the *Bundespräsident* this system seems to fit more in the light of the rule of law principle. 6

The **process** is explained on the Website of the President: “The President of the Slovak Republic has the right to pardon or reduce a lawfully imposed sentence or erase a conviction, by granting an **individual pardon or amnesty**. Based on the request for pardon and other documents provided for the head of state by the Minister of Justice of the Slovak Republic, the president can decide to grant a pardon to a person legally convicted of a crime. During the clemency application process, he can order a suspension or suspension of the execution of the sentence. He can **forgive the punishment or part of it** also conditionally. The use of the amnesty institute allows the president to grant a mass pardon for certain crimes, while its validity requires the signature of the Prime Minister of the Slovak Republic or a minister authorized by him (the so-called countersignature). 7

[Nota bene:] **The National Council of the Slovak Republic has the right to annul the president’s decision to grant amnesty or individual pardon if it contradicts the principles of a democratic and legal state.**

The Constitutional Court of the Slovak Republic decides on the conformity of the resolution of the National Council of the Slovak Republic on the cancellation of amnesty or individual pardon with the Constitution.”¹³⁶ 8

If a certain conduct relating to the actions of the EPPO had been pre-investigated and a pardon had been granted, the question arises whether another investigation is possible in the light of ne bis in idem at all. 9

Section 89 Pardon or commutation of sentence

(1) The sentence will not be carried out if the president of the Slovak Republic pardoned the convicted person based on his right to pardon sentences. However, this does not apply to other punishments, if they were imposed on the offender side by side and remained unaffected by the decision of the President of the Slovak Republic.

(2) If the President of the Slovak Republic, on the basis of his right to commute sentences, has commuted the sentence of a convicted person, the commuted sentence will be carried out. However, this does not apply to other punishments, if they were imposed 10

¹³⁵ See <https://www.prezident.sk/page/milosti-a-amnestie/>. Accessed 30 June 2025.

¹³⁶ See <https://www.prezident.sk/page/milosti-a-amnestie/>. Accessed 30 June 2025.

on the offender side by side and remained unaffected by the decision of the President of the Slovak Republic.

cc. Opposing Legal Validity

11 The rules on judgements and appeals apply:

12

**The first part Judgment
Content of the judgment**

Section 163

(1) The sentence after the opening words "In the name of the Slovak Republic" must contain

(a) the designation of the court whose judgment is in question, the names and surnames of the judges and assistants who participated in the decision,

(b) date and place of pronouncement of the judgment,

(c) statement of the judgment indicating the legal provisions that were applied,

(d) justification, if the law does not provide otherwise,

(e) instruction on remedy.

(2) The defendant must be identified in the judgment with his first and last name, date and place of birth and residence, or other necessary information so that he cannot be confused with another person. If it is a person subject to the jurisdiction of military courts, the defendant's rank and the unit to which he belongs shall also be stated.

(3) The statement by which the defendant is recognized as guilty or by which he is acquitted must accurately indicate the criminal offence to which the statement relates, not only by stating the legal name and legal qualification, but also by stating the place, time and manner of the commission, possibly also by stating other facts necessary so that the deed cannot be confused with another, as well as indicating all legal features, including those that justify a certain penalty.

dd. Abatement of Action (Dispensing with Prosecution)

13 The abatement of action or the suspension of prosecution is important for the right of evocation because if the national prosecution service has already terminated a case, which the EPPO could have investigated, it might be impossible to evocate the case as the conduct could be subject of the *ne bis in idem* rule area. The abatement of action e.g. the dispense with prosecution may relate from s. 9 Slovakian CPC.

14

Section 9 Inadmissibility of criminal prosecution

(1) Criminal proceedings cannot be initiated and, if they have already been initiated, cannot be continued and must be discontinued,

(a) if the prosecution is time-barred,

- (b) in the case of a person who is exempt from the jurisdiction of law enforcement authorities and a court, or a person whose prosecution requires consent, if such consent has not been given by the competent authorities,
 - (c) in the case of a person who, due to lack of age, is not criminally liable,
 - (d) against one who has died or has been declared dead,
 - (e) in the case of a person against whom the earlier prosecution for the same act ended in a final judgment of a court or was finally stopped, conditionally suspended and the accused has proved himself or has ended with the approval of the settlement and the cessation of prosecution, if the decision has not been set aside in the prescribed proceedings,
 - (f) if the prosecution is subject to the consent of the injured party and consent has not been given or has been withdrawn, or
 - (g) where an international treaty so provides.
- (2) The prosecution of a judge for the offence of bending the law under Section 326a of the Criminal Code cannot be continued and must be stopped if the Judicial Council of the Slovak Republic opposes the prosecution of the judge for this crime.
- (3) Where the ground referred to in paragraph 1 or paragraph 2 relates only to one of the partial assaults of a continuation offence, this shall not prevent the remainder of that offence from being prosecuted.
- (4) However, a prosecution which has been discontinued for the reason referred to in paragraph 1(a) shall be resumed if the accused declares within three days of being informed of the order to discontinue the prosecution that he is insisting on the case. The accused must be instructed about this.

According to s. 125 et seq. Slovakian CPC the criminal investigation and the prosecution can as well be suspended:

15

Section 215 Suspension of prosecution

- (1) The prosecutor stops the criminal prosecution if
 - (a) it is beyond doubt that the act for which the criminal prosecution is being conducted did not take place,
 - (b) this act is not a criminal offence and there is no reason to refer the case,
 - (c) there is no doubt that the accused did not commit the act,
 - (d) criminal prosecution is inadmissible according to s. 9,
 - (e) the accused was not criminally responsible for insanity at the time of the crime,
 - (f) a settlement between the accused and the victim is approved, or
 - (g) the criminality of the crime has ceased.
- (2) The prosecutor can stop the prosecution if
 - (a) is the punishment to which the criminal prosecution may lead, completely meaningless in addition to the punishment that has already been legally imposed on the accused for another act, or

16

(b) the act of the accused has already been legally decided on a disciplinary or punitive basis by another authority, a foreign court or an authority competent for proceedings on a misdemeanour or other administrative offence, and this decision can be considered sufficient.

(3) The prosecutor may stop the criminal prosecution against the accused who has participated to a significant extent in the clarification of corruption, the criminal offence of establishing, organizing and supporting a criminal group, the criminal offence of establishing, organizing and supporting a terrorist group or a crime committed by an organized group, criminal group or terrorist group, or in establishing or the conviction of the perpetrator of this crime and the company's interest in clarifying such a crime exceeds the interest in prosecuting this accused; it is not possible to stop the criminal prosecution against the organizer, guide or ordered of the criminal act, in the clarification of which he participated.

(4) A police officer is also entitled to stop the criminal prosecution according to paragraph 1, if no charges have been filed.

(5) The decision to stop criminal prosecution must be delivered to the accused and the victim. The police officer's decision must be delivered to the prosecutor within 48 hours at the latest.

(6) The accused and the victim may object to the resolution on the suspension of criminal prosecution, except for paragraph 1 letter f) and the accused also in paragraph 3 to file a complaint, which has a suspensory effect.

(7) In the criminal prosecution, which was stopped according to paragraph 2 letter a), is continued if the accused declares within three days of the delivery of the resolution that he insists on discussing the matter. It is necessary to educate the accused about this.

(8) In the criminal prosecution, which was stopped for the reason stated in s. 9 para. 1 letter b), is continued after the termination of the mandate of a member of the National Council of the Slovak Republic, the function of a judge of the Constitutional Court, the function of a judge and the function of the Prosecutor General, by issuing a resolution on the continuation of criminal prosecution, if the facts indicate that such a procedure is justified.

Conditional suspension of criminal prosecution

Section 216

(1) In proceedings on a misdemeanour for which the law provides for a prison sentence, the upper limit of which does not exceed five years, the prosecutor, with the consent of the accused, may, after the indictment is filed until the filing of the indictment, at the request of the police officer, or even without a request, conditionally stop the criminal prosecution, if

(a) declares that he has committed the act for which he is being prosecuted, and there are no reasonable doubts that his statement was made freely, seriously and intelligibly,

(b) compensated the damage, if it was caused by the act, or concluded an agreement with the injured party on its compensation or took other necessary measures for its compensation, and

(c) considering the person of the accused, considering his previous life and the circumstances of the case, such a decision can be considered sufficient.

(2) In the resolution on the conditional suspension of criminal prosecution, the accused will be given a probationary period of one to five years. The probationary period begins with the validity of the resolution on the conditional suspension of criminal prosecution.

(3) The accused, who concluded an agreement with the injured party on compensation for damages, will be ordered to pay the damages during the probationary period in the resolution on the conditional suspension of the criminal prosecution.

(4) In accordance with paragraph 2, the accused may also be ordered to observe reasonable restrictions during the probationary period aimed at leading an orderly life or refraining from the activity that led to the commission of the offence.

(5) The resolution on the conditional suspension of criminal prosecution is delivered to the accused and the victim; the accused and the injured party can file a complaint against him, which has a suspensory effect.

(6) Conditional suspension of criminal prosecution is not possible if (a) [...],

(b) there is a criminal prosecution for corruption, or

(c) criminal prosecution is being conducted against a public official or a foreign public official.

Section 217

(1) If the accused led a normal life during the probationary period, fulfilled the obligation to compensate for the damage caused and complied with other imposed restrictions and obligations, the prosecutor decides that the accused has proven himself. Otherwise, he will decide, even during the probationary period, that the criminal prosecution is continued. He issues a resolution on the certificate or on the continuation of the criminal prosecution.

(2) If, within two years from the expiration of the probationary period, a decision according to paragraph 1 has not been issued without the fault of the accused, it is considered that he has proven himself.

(3) The resolution according to paragraph 1 is delivered to the accused and the victim; the accused and the victim can file a complaint against him, which has a suspensory effect.

(4) The legal validity of the resolution stating that the accused has proven himself, or the expiry of the period according to paragraph 2, the effects of stopping the criminal prosecution according to s. 9 para. 1 letter e).

Suspension of criminal prosecution

Section 228

(1) The police officer will stop the criminal prosecution if no facts justifying the prosecution against a certain person have been found.

(2) The police officer will stop the criminal prosecution if

(a) the matter cannot be properly clarified due to the absence of the accused or the witness,

(b) the accused cannot be brought to court due to a serious illness,

(c) the accused, due to a mental illness that occurred only after the crime was committed, is unable to understand the meaning of criminal prosecution,

(d) the accused is extradited abroad or deported,

(e) the Constitutional Court or the Court of Justice of the European Communities suspends the effectiveness of a legal regulation or part of it, the use of which is decisive for the proceedings or decision on the matter in question, or

(f) the accused is a foreigner or a stateless person and is handed over to perform acts abroad.

(3) A police officer, with the prior consent of the prosecutor, may suspend the criminal prosecution if the accused is significantly involved in the investigation of corruption, the criminal offence of establishing, organizing and supporting a criminal group, the criminal offence of establishing, organizing and supporting a terrorist group or a crime committed by an organized group, criminal group or terrorist group or on the detection or conviction of the perpetrator of this crime; the criminal prosecution may not be interrupted against the organizer, guide or orderer of the criminal act, in the clarification of which he participates.

(4) The prosecutor shall suspend the criminal prosecution if he has filed a motion to initiate proceedings on an issue that he is not authorized to address in this proceeding.

(5) If the reason for interruption disappears, the prosecutor or the police officer decides on the continuation of the criminal prosecution by means of a resolution.

(6) The resolution according to paragraphs 1 to 5 is delivered to the accused and the victim; the accused and the victim have the right to file a complaint against him. The police officer's decision is delivered to the prosecutor within 48 hours at the latest.

Section 229

After the suspension of the criminal prosecution, only the actions according to the fourth, fifth and sixth chapters of the first part of this law can be carried out for the purpose of determining whether the reason for the suspension has not expired.

Section 239 Withdrawal of indictment or proposed plea agreement

(1) The prosecutor may withdraw the indictment until the beginning of the main trial and the proposal for a plea agreement until the beginning of the public session ordered

to discuss it; the matter thus returns to the state of preliminary proceedings. The president of the senate takes note of the withdrawal of the indictment or the withdrawal of the prosecutor's proposal for a plea agreement.

(2) If the prosecutor announces at the main hearing that he withdraws from the indictment in its entirety or for any of the acts listed in the indictment, the court acquits the defendant in its entirety or for any of the acts listed in the indictment.

b) Urgent Measures of National Authorities for Securing an Investigation and Prosecution

A search measure of national authorities might be a search on foreign premises. A search is permitted by law by s. 99. S. 100 CPC explains that an urgent search is possible under certain circumstance, which are less grave than other requirements in a normal situation.

In the area of customs duties and possible evasion, the Customs Officers can seize things:

Section 64 Seizure of goods or things

(1) The customs office can seize goods or things,

(a) if they are absolutely necessary to prove facts important for the proper performance of customs supervision or if they were directly used in connection with the goods or thing about which these facts are being ascertained,

(b) for the negotiation of a customs offence or a customs delict, if it can reasonably be assumed that the commission

1. they used a customs offence or were obtained by a customs offence, or were acquired for goods or things that were obtained by a customs offence,

2. they used a customs offence or were obtained by a customs offence, or were acquired for goods or things that were obtained by a customs offence,

(c) if the goods are temporarily stored and the actions necessary to release the goods to the customs regime or for re-export were not carried out within the period established in a special regulation, 68)

(d) if the goods were not picked up within a reasonable period of time after being released into the proposed customs regime or cannot be released into the proposed customs regime for reasons established in a special regulation, 69)

(e) in other cases, if the customs regulations require the customs office to take the necessary measures.

(2) The customs office can seize the goods or thing according to paragraph 1, regardless of the rights of third parties.

(3) The customs office issues a decision on the seizure of the goods or thing and delivers it to the person whose goods or thing was seized. An appeal against this decision can be filed within 15 days from the date of delivery of this decision.

17

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(4) The decision on seizure of goods or things shall state the reasons for which the goods or thing are being seized and, depending on the nature of the case, instructions on the rights and obligations of the person who may be affected by the decision. The decision also contains a warning about the consequences of failure to fulfil the obligation.

(5) A person who has been served with a decision on seizure of goods or things is obliged to surrender the goods or thing to the customs office or to undergo other measures, if the customs office considers them sufficient to achieve the purpose of seizure.

(6) If the seized goods or things are not released upon the summons of the customs office, they may be taken away from the person who was summoned.

(7) An official record shall be made of the release or removal of seized goods or things, which also includes a description of the seized goods or thing. To the person who issued the goods or thing or whose goods or thing were taken away, the customs office will issue a confirmation of the issue or seizure of the goods or thing.

(8) If the seized goods or things are no longer needed for further proceedings and if their confiscation or confiscation in customs offence proceedings or customs delict proceedings is not considered, they shall be returned to the person from whom they were taken; the provisions of s. 56 are not affected by this.

(9) The customs office will not release seized goods or things according to paragraph 8, if it has doubts about a person's right to these goods or things. If a person other than the person from whom the goods or thing were seized claims a right to the goods or thing, the customs office will issue them to the owner of the goods or thing or their authorized holder, whose right to the goods or thing is unquestionable. If such a person does not exist, the customs office will not release the goods or thing, while notifying the person who claims the right to release the goods or thing in writing, and advise him to exercise the right of ownership or other right to goods or thing in the competent court. [...].

c) Competent National Authorities in Paras 3 to 7 of Article 27

19 If a criminal suspicion could not be established the EDP might need to transfer the case on behalf of the EPPO to another national authority:

20

The fifth part

Decisions in preliminary proceedings

Section 214 Transfer of matter

(1) The prosecutor or police officer will refer the case to another authority if the results of the investigation or summary investigation show that it is not a criminal offence, but an act that could be a misdemeanour or other administrative offence or could be dealt with in disciplinary proceedings.

(2) The police officer will refer the matter to another authority only if charges have not been filed in the matter.

- (3) The decision on the referral of the case is delivered to the accused and the injured party and, if the informant is not the injured party, also to the informant; the police officer's resolution is also delivered to the prosecutor within 48 hours at the latest.
- (4) Against the resolution according to paragraph 1, the accused and the victim may file a complaint, which has a suspensory effect.

In addition, s. 50 of the **law of June 27, 2019**, which amends Act no. 153/2001 Coll. on the Prosecutor's Office, as amended and amending Act No. 154/2001 Coll. on prosecutors and legal assistants of the prosecutor's office, as amended applies regarding conflicts of jurisdiction of the EPPO. 21

The national authorities depend on the area of the suspected fraud. In the area of tax frauds and customs duties fraud, the **Financial Administration Act** applies (see below → Art. 28 para 2 explaining the Role of the **Financial Criminal Office** in the tax crime and fraud area). 22

d) Finalisation of the National Investigation, Para 7

The Slovakian Criminal Procedure Code provides rules on the termination of an investigation. Ss. 206¹³⁷ et seq. regulate the filing of an indictment. 23

¹³⁷ **Indictment**

s. 206 (1) If, on the basis of the criminal complaint or the facts established after the initiation of the criminal prosecution, there is a sufficiently justified conclusion that the crime was committed by a certain person, the police officer shall without delay issue a decision on the laying of charges, which he shall immediately notify the accused and deliver to the prosecutor within 48 hours at the latest, and if for the accused, a bailiff, notary, expert, interpreter or translator, as well as the Minister of Justice, and if the accused is a lawyer, also the Slovak Bar Association; notify the notifier and the injured party of this action without delay. If the decision to lay charges was announced by his statement, the police officer is obliged to issue a copy of this decision to the accused without delay.

(2) The initiation of criminal prosecution and the filing of charges may be decided by a single resolution, which the police officer will notify the accused without delay and deliver to the prosecutor within 48 hours at the latest. He will notify the informant and the injured party about this action. If the initiation of a criminal prosecution and the filing of an indictment was announced by the announcement of the resolution, the police officer is obliged to issue the accused with his copy.

(3) The resolution on the indictment must contain the designation of the person against whom the accusation is brought, a description of the deed with an indication of the place, time, or other circumstances under which it occurred so that the deed cannot be confused with another deed, the legal name of the crime, which is in question in this case, including stating the relevant provision of the Criminal Code and the facts that justify the filing of the charge.

(4) If in the course of the investigation or abbreviated investigation, a fact comes to light that sufficiently justifies the conclusion that the accused committed another act, which was not covered by the resolution on the laying of charges, the police officer will bring charges for this other act as well. If a criminal prosecution has not been initiated for this act, a decision will first be made according to s. 199 para. 1.

(5) If, during the course of the investigation or abbreviated investigation, a fact comes to light that sufficiently justifies the conclusion that the accused committed, before the notification of the resolution on the indictment, another sub-attack of a continuing criminal offence to which the indictment resolution did not apply, the police officer shall, by resolution, extend the indictment also for this additional sub-attack of the continuing offence. If criminal prosecution was not initiated for this partial attack, it is not necessary to proceed according to s. 199 para.

24 The Slovakian law distinguished between summary and normal proceedings as well as normal investigations and abbreviated investigations.

25

Termination of investigation and summary investigation

Section 208¹³⁸

(1) If the police officer considers the investigation or abbreviated investigation to be over and its results are sufficient for filing a motion for indictment or for another decision, he shall allow the accused, the defence attorney, the injured party, his representative or guardian, the person involved and his representative to study the files within a reasonable period of time and submit proposals to supplement the investigation or shorten the investigation; these rights can be expressly waived by these persons, of which they must be informed. If it is not a proceeding according to s. 204 para. 1, the accused and the defence attorney are notified by the police officer of the rights according to the first sentence at least three days in advance. This period can be shortened with their consent. A police officer may reject a proposal to supplement the investigation or shorten the investigation if he does not consider it necessary.

(2) The police officer shall record the actions, use or denial of rights under paragraph 1 in the file.

Section 209

(1) After the end of the investigation or abbreviated investigation, the police officer submits a file to the prosecutor with a proposal for the filing of an indictment or for another decision, if he does not decide according to s. 214 para. 2 or s. 215 para. 4. The motion to file an indictment must contain a list of the evidence presented and proposed and the justification for not complying with the motions for additional evidence or rejecting the presented evidence. With the file, he will also submit numbered material evidence and their list, if their nature allows it.

1. The police officer shall notify the informant and the injured party without delay about the decision to expand the charge.

(6) If in the course of the investigation or abbreviated investigation it becomes clear that the act for which the charge was brought is a different crime or even another crime than was legally qualified in the resolution on the bringing of the charge, the police officer will notify the accused in writing of this circumstance; he can also state the warning in the minutes. He will deliver a copy of the notice or minutes to the prosecutor within 48 hours.

¹³⁸ **Skončenie vyšetrovania a skráteného vyšetrovania**

s. 208

(1) Ak policajt považuje vyšetrovanie alebo skrátené vyšetrovanie za skončené a jeho výsledky za postačujúce na podanie návrhu na obžalobu alebo na iné rozhodnutie, umožní obvinenému, obhajcovi, poškodenému, jeho splnomocnencovi alebo opatrovníkovi, zúčastnenej osobe a jej splnomocnencovi v primeranej lehote preštudovať spisy a podať návrhy na doplnenie vyšetrovania alebo skráteného vyšetrovania; týchto práv sa môžu tieto osoby výslovne vzdať, o čom musia byť poučení. Ak nejde o konanie podľa s. 204 ods. 1, obvineného a obhajcu upozorní policajt na práva podľa prvej vety najmenej tri dni vopred. Túto lehotu možno s ich súhlasom skrátiť. Návrh na doplnenie vyšetrovania alebo skráteného vyšetrovania môže policajt odmietnuť, ak ho nepovažuje za potrebný.

(2) O úkonoch, využití alebo odmietnutí práv podľa odseku 1 vykoná policajt záznam do spisu.

(2)¹³⁹ The investigation of particularly serious crimes must be completed within six months of the indictment; in other cases, within four months.

(3) If the investigation is not completed within the time limits specified in paragraph 2, the police officer shall notify the prosecutor in writing why the investigation could not be completed within the established time limits, what actions still need to be performed and how long the investigation will continue. The prosecutor can instruct the police officer to change the scope of actions that are yet to be carried out. It may also determine another period of time for the investigation to continue.

(4) The provisions of paragraphs 2 and 3 do not apply to abbreviated investigations.

The **filing of the indictment** is an indication that the investigation is closed and the prosecution “ready” to get court:

26

Section 234 Indictment

27

(1) If the results of the investigation or abbreviated investigation sufficiently justify placing the accused before the court, the prosecutor files the indictment with the relevant court, attaching files, their annexes and evidentiary items to it. About the filing of the indictment, the accused, his defence attorney and the victim, if the accused is also in custody, will be notified by the detention institution.

(2) An indictment may be filed only for the act for which the indictment was filed. If the prosecutor intends to consider this act as a different crime than the police officer considered it, he will notify the accused, the defence attorney and the injured party before the indictment is filed, and find out whether, in view of the intended change, they propose to supplement the investigation or shorten the investigation. If the prosecutor does not consider the proposed addition to be necessary, he will reject it, make a record of it in the file and explain to the person who submitted the proposal.

(3) The indictment file contains, in particular, the decisions of the preparatory proceedings authorities on actions, the minutes of the interrogation of the accused, the victim, the witness and all the evidence related to the matter.

(4) After the indictment is filed, the prosecutor can order the police officer to provide the evidence that he needs to present in the proceedings before the court.

¹³⁹ s. 209

(1) Po skončení vyšetrovania alebo skráteného vyšetrovania policajt predloží spis prokurátorovi s návrhom na podanie obžaloby alebo na iné rozhodnutie, ak nerozhodne podľa s. 214 ods. 2 alebo s. 215 ods. 4. Návrh na podanie obžaloby musí obsahovať zoznam vykonaných a navrhovaných dôkazov a odôvodnenie, prečo nevyhovelo návrhom na vykonanie ďalších dôkazov alebo odmietol predložené dôkazy. So spisom predloží aj očíslované vecné dôkazy a ich zoznam, ak to ich povaha umožňuje.

(2) Vyšetrovanie obzvlášť závažných zločinov je potrebné skončiť do šiestich mesiacov od vznesenia obvinenia; v ostatných prípadoch do štyroch mesiacov.

(3) Ak nie je vyšetrovanie skončené v lehotách uvedených v odseku 2, policajt prokurátorovi písomne oznámi, prečo nebolo možné vyšetrovanie skončiť v ustanovených lehotách, aké úkony treba ešte vykonať a aký čas bude ešte vyšetrovanie pokračovať. Prokurátor môže policajtovi pokynom zmeniť rozsah úkonov, ktoré majú byť ešte vykonané. Môže tiež určiť inú lehotu, akú má vyšetrovanie ešte trvať.

(4) Ustanovenia odsekov 2 a 3 sa nevzťahujú na skrátené vyšetrovanie.

Matters of indictment


Section 235

The indictment must contain

- (a) designation of the prosecutor, date and place of indictment,
- (b) name and surname of the accused, date and place of his birth, place of residence, or other data necessary so that he cannot be confused with another person; if it is a person subject to the jurisdiction of military courts, the rank of the accused and the unit to which he or he was a member shall also be stated,
- (c) indictment, in which the act for which the accused is being prosecuted must be indicated, indicating the place, time and manner of its commission, or indicating other facts, if they are needed so that the act cannot be confused with another and that the use is justified certain penalty rate; the legal qualification of the deed shall also be stated, indicating the legal name of the criminal act involved in this deed, as well as the relevant provision of the Criminal Code and all legal features, including those that justify a certain penalty,
- (d) if an investigation was conducted in the matter, the justification of the indictment, which contains a description of the facts with a statement of the evidence that justifies the filing of the indictment, the defence of the accused and the prosecutor's position on it, as well as the legal considerations by which the prosecutor was guided,
- (e) the evidence that the prosecutor proposes to present at the main hearing and the list of material evidence that he submits to the court with the indictment, files and their annexes, and
- (f) a proposal to impose a protective measure, if the legal conditions are met.

Section 236

- (1) If the prosecutor does not file an indictment, he will make a proposal to impose a protective measure according to s. 235 letter f) separately.
- (2) As in paragraph 1, the procedure is carried out with the participating person if the prosecutor has submitted a proposal for proceedings on a plea agreement.

 *Nota bene:* If Art. 27 EPPO Regulation is completed or exercised the same rules as presented above under “Actions if decision to open a case”, Art. 26 EPPO Regulation shall apply.

4. Article 28 Conducting the Investigation

a) The Handling EDP Conducting the Investigative Measures, Para 1	151	c) Ensuring Compliance with National Law	164
b) Instructions of Investigative Measures for “Those National Authorities”	152	aa. Via the General Investigation Provisions	164
aa. Criminal and Judicial Police Area	152	bb. Via National Administrative Decrees under Criminal Procedural Law	169
bb. Tax Area	155	d) Urgent Measures in Accordance with National Law Necessary to Ensure Effective Investigations	171
cc. Customs Area	164		

1. The European Delegated Prosecutor handling a case may, in accordance with this Regulation **and with national law**, either undertake the investigation measures and other measures on his/her own or instruct the competent authorities in his/her Member State. Those authorities shall, **in accordance with national law**, ensure that all instructions are followed and undertake the measures assigned to them. The handling European Delegated Prosecutor shall report through the case management system to the competent European Prosecutor and to the Permanent Chamber any significant developments in the case, in accordance with the rules laid down in the internal rules of procedure of the EPPO.

2. At any time during the investigations conducted by the EPPO, the competent national authorities shall take urgent measures **in accordance with national law** necessary to ensure effective investigations even where not specifically acting under an instruction given by the handling European Delegated Prosecutor. The national authorities shall without undue delay inform the handling European Delegated Prosecutor of the urgent measures they have taken.

3. The competent Permanent Chamber may, on proposal of the supervising European Prosecutor decide to reallocate a case to another European Delegated Prosecutor in the same Member State when the handling European Delegated Prosecutor:

- (a) cannot perform the investigation or prosecution; or
- (b) fails to follow the instructions of the competent Permanent Chamber or the European Prosecutor.

4. In exceptional cases, after having obtained the approval of the competent Permanent Chamber, the supervising European Prosecutor may take a reasoned decision to conduct the investigation personally, either by undertaking personally the investigation measures and other measures or by instructing the competent authorities in his/her Member State,

where this appears to be indispensable in the interest of the efficiency to the investigation or prosecution by reasons of one or more of the following criteria:

- (a) the seriousness of the offence, in particular in view of its possible repercussions at Union level;
- (b) when the investigation concerns officials or other servants of the Union or members of the institutions of the Union;
- (c) in the event of failure of the reallocation mechanism provided for in paragraph 3.

In such exceptional circumstances Member States shall ensure that the European Prosecutor is entitled to order or request investigative measures and other measures and that he/she has all the powers, responsibilities and obligations of a European Delegated Prosecutor in accordance with this Regulation and national law.

The competent national authorities and the European Delegated Prosecutors concerned by the case shall be informed without undue delay of the decision taken under this paragraph.

- 1 As part of the recurring introduction to Art. 28 EPPO Regulation in this compendium volume, which is relevant to all EDPs and also affects the academic and political debate about **specialized investigative personnel**, the following can be said: The conduct of investigations is dependent on instruction relationships, whereby in contrast to the dependency in classically national systems, in the area of EU anti-fraud investigations the EPPO (i.e. the college level) has supervisory powers as it is a supranational, independent body.
- 2 In her speech for the first anniversary of the EPPO, given at the conference “EPPO one year in action – Towards Resolving Complexity and Bringing Added Value”¹⁴⁰ in the *Hémicycle* in Luxembourg on 1 June 2022, *Laura Kövesi* outlined that in order to enhance the detection rates of EU fraud specialized customs units and specialized financial experts, groups of specialized EU investigators educated in the typologies of EU frauds are needed to enhance the conduct of investigations. She underlined that these special units could be set up tomorrow and that doing so depended only on political will.¹⁴¹
- 3 As long as there are **no special units in all countries** as the first General Prosecutor of the EPPO requested, the **detection rates of PIF frauds** depend on the conduct of investigations and the cooperation with established – e.g. in Italy more than 100 years old

¹⁴⁰ Organized by the University of Luxembourg (Prof. Katalin Ligeti), ECLAN and the EPPO.

¹⁴¹ EPPO, <https://www.youtube.com/watch?v=v2oUUyTEPFU>. Accessed 30 June 2025; Kövesi 2022: “I therefore call on all competent national authorities to adopt this proven practice and to set up specialised units combining financial, tax and customs investigators to support our investigations. I propose that we form an elite team of highly qualified financial fraud investigators within the EU, working across borders via the EPPO. This does not require any change in the law; it is purely an organisational decision for the competent national authorities. It could happen tomorrow.” This statement was republished by various newspapers and journals across Europe (see e.g. Figaro article in the French CNP Volume).

structures in the area of tax investigations –national authorities¹⁴² – especially the assignment and instruction of investigative tasks to “those national authorities”. The situation in the present CNP Volume will be analysed below, stating the cooperation level and important actions to be taken.

The **investigations on national level** and at **Union-level must be distinguished**. Especially at the Union level, the investigation is different than at the national level. In many cases, investigations will be conducted **in Union institutions** (EU IBOAs). The EPPO has started to set up working arrangements for this type of investigation. For example, the one with the **European Investment Bank** provides for cooperation with **the in-house fraud detection service** (“a kind of internal investigation commission”). In the following we shall focus on the national investigations level regarding the present country. 4

For the different PIF offences, the specific country system provides different investigative bodies acting by virtue of different national codes such as the General Tax Code, the police laws and the customs laws including the customs administration laws. It depends, for the analysis of Art. 28 EPPO Regulation, on whether a centrally governed country of the EU is affected or whether there is a federal system with differentiated competences of the federal units. 5

In addition, the **lawfulness of the action** is particularly important as a generalization of all instructions from the staff, which are made available to the EPPO and the EDPs from the national resource area. 6

a) The Handling EDP Conducting the Investigative Measures, Para 1

The handling EDP can conduct the necessary investigation measures alone or instruct his/her authorities. 7

¹⁴² See https://www.mef.gov.it/export/sites/MEF/inevidenza/documenti/Rapporto_OCSE_Eng.pdf. The Investigative Tax Police within the Guardia di Fianza is dating back to 1923, see Nussbaum and Doherty, *Journal of Financial Crime* 2021 28 (4): 1078–1092.




b) Instructions of Investigative Measures for “Those National Authorities”

8 *List 1: Instructed and assigned national authorities in Slovakia*

<p style="text-align: center;">Instructed and assigned National authorities (list): Notification pursuant to Art. 117 Reg.:¹⁴³</p> <p>Relevant departments and components of the Police Force of the Slovak Republic,</p> <ul style="list-style-type: none">- the Prosecutor’s Office- the Criminal Office of the Financial Administration

aa. Criminal and Judicial Police Area

9 According to the Criminal Procedure Code the following terms establish the relevant authorities:

10 *Police Investigation Authorities 1: Provisions from the CPC*   

<p style="text-align: center;">Criminal Procedure Code</p> <p>Section 10¹⁴⁴ Explanation of some terms</p> <p>[...] (7) Police officers are understood for the purposes of this Act</p> <p>(a) investigator of the Police Force,</p> <p>(b) an investigator of the Police Force assigned to the Office of the Inspection Service, if it is a crime committed by members of the armed security forces and it is not a crime listed in letter c); this applies even if it is a criminal offence committed by customs officials and is not a criminal offence referred to in letter c),</p> <p>(c) the financial administration investigator, if it concerns criminal acts committed in connection with the violation of customs regulations or tax regulations in the area of value added tax on imports and consumption taxes,</p> <p>(d) authorized member of the Police Force,</p>

¹⁴³ “Príslušné útvary a zložky Policajného zboru Slovenskej republiky, prokuratúra a Kriminálny úrad finančnej správy”.

¹⁴⁴ **s. 10 Výklad niektorých pojmov**

[...]

(7) Policajtom sa na účely tohto zákona rozumie

(a) vyšetrovateľ Policajného zboru,

(b) vyšetrovateľ Policajného zboru zaradený na Úrade inšpekčnej služby, ak ide o trestné činy príslušníkov ozbrojených bezpečnostných zborov a nejde o trestné činy uvedené v písmene c); to platí, aj ak ide o trestné činy colníkov a nejde o trestné činy uvedené v písmene c),

(c) vyšetrovateľ finančnej správy, ak ide o trestné činy spáchané v súvislosti s porušením colných predpisov alebo daňových predpisov v oblasti dane z pridanej hodnoty pri dovoze a spotrebných daní,

(d) poverený príslušník Policajného zboru,

(e) poverený príslušník vojenskej polície v konaní o trestných činoch príslušníkov ozbrojených síl,

(f) poverený príslušník Zboru väzenskej a justičnej stráže v konaní o trestných činoch osôb vo výkone trestu odňatia slobody alebo vo väzbe,

(g) poverený pracovník finančnej správy, ak ide o trestné činy spáchané v súvislosti s porušením colných predpisov alebo daňových predpisov v oblasti dane z pridanej hodnoty pri dovoze a spotrebných daní,

(h) veliteľ námornej lode v konaní o trestných činoch spáchaných na tejto lodi.

[...]

- (e) commissioned member of the military police in proceedings on criminal offences by members of the armed forces,
- (f) authorized member of the Corps of Prison and Judicial Guards in proceedings on criminal offences of persons serving a prison sentence or in custody,
- (g) an authorized employee of the financial administration, if it concerns criminal acts committed in connection with the violation of customs regulations or tax regulations in the area of value added tax on imports and consumption taxes,
- (h) the commanding officer of a naval ship in proceedings for offences committed on that ship. [...]

Section 201¹⁴⁵ Common procedure in investigation and abbreviated investigation

- (1) As a rule, a police officer investigates or an abbreviated investigation personally. Actions that started the criminal prosecution or were carried out after the initiation of the criminal prosecution by an unauthorized police officer do not need to be repeated if they were carried out in accordance with this law.
- (2) The police officer proceeds in the investigation or in the abbreviated investigation in such a way as to provide as quickly as possible the documents to clarify the act to the extent necessary for the assessment of the case and the identification of the perpetrator of the crime.
- (3) Except for the case for which the decision or consent of the pre-trial judge or the prosecutor is required, the police officer performs all actions independently and is obliged to perform them in accordance with the law and on time.

¹⁴⁵ s. 201 Spoločný postup vo vyšetrovaní a v skrátrenom vyšetrovaní

- (1) Policajť vykonáva vyšetrovanie alebo skrátené vyšetrovanie spravidla osobne. Úkony, ktorými sa začalo trestné stíhanie alebo ktoré boli vykonané po začatí trestného stíhania nepríslušným policajtom, nie je potrebné opakovať, ak boli vykonané podľa tohto zákona.
- (2) Policajť postupuje vo vyšetrovaní alebo v skrátenom vyšetrovaní tak, aby čo najrýchlejšie zadovážil podklady na objasnenie skutku v rozsahu potrebnom na posúdenie prípadu a zistenie páchatel'a trestného činu.
- (3) Okrem prípadu, na ktorý je potrebné rozhodnutie alebo súhlas sudcu pre prípravné konanie alebo prokurátora, vykonáva policajť všetky úkony samostatne a je povinný ich vykonať v súlade so zákonom a včas.
- (4) Policajť zadovážuje dôkazy bez ohľadu na to, či svedčia v prospech alebo v neprospech obvineného; pritom postupuje podľa odseku 3. Obvinený nesmie byť nijakým spôsobom k výsluchu a k priznaniu nezákonne nútený. Odopretie výpovede sa nesmie použiť ako dôkaz proti obvinenému.
- (5) Spory o príslušnosť medzi orgánmi činnými v trestnom konaní rozhoduje príkazom s primeraným odôvodnením
 - (a) ich najbližšie spoločne nadriadený orgán,
 - (b) prokurátor vykonávajúci dozor podľa s. 230, ak ide o spory o príslušnosť medzi orgánmi činnými v trestnom konaní uvedenými v s. 10 ods. 7, ktoré sú v pôsobnosti rôznych ministerstiev alebo medzi orgánmi činnými v trestnom konaní uvedenými v s. 10 ods. 7 písm. a) a b).
- (6) O odňatí a prikázaní veci medzi orgánmi činnými v trestnom konaní rozhoduje príkazom s primeraným odôvodnením
 - (a) ich najbližšie spoločne nadriadený orgán,
 - (b) prokurátor vykonávajúci dozor podľa s. 230, ak ide o odňatie a prikázanie veci medzi orgánmi činnými v trestnom konaní uvedenými v s. 10 ods. 7, ktoré sú v pôsobnosti rôznych ministerstiev alebo medzi orgánmi činnými v trestnom konaní uvedenými v s. 10 ods. 7 písm. a) a b).

(4) The police officer secures the evidence regardless of whether it is for or against the accused; in doing so, he proceeds according to paragraph 3. The accused may not be illegally forced in any way to be questioned or to confess. Refusal to testify may not be used as evidence against the accused.

(5) Disputes about jurisdiction between law enforcement authorities are decided by an order with adequate justification

(a) their closest joint superior authority,

(b) the prosecutor exercising supervision according to s. 230, if it concerns disputes about jurisdiction between law enforcement authorities referred to in s. 10 para. 7, which are within the purview of various ministries or among the law enforcement authorities referred to in s. 10 para. 7 letters a) and b).

(6) The confiscation and ordering of the matter between the law enforcement authorities is decided by an order with adequate justification

(a) their closest joint superior authority,

(b) the prosecutor carrying out supervision according to s. 230, if it is a matter of confiscation and order between the law enforcement authorities referred to in s. 10 para. 7, which are within the purview of various ministries or among the law enforcement authorities referred to in s. 10 para. 7 letters a) and b).

Procedure for summary investigation

Section 203¹⁴⁶

(1) During the abbreviated investigation, the police officer proceeds according to the provisions of this law on investigation with the following deviations:

(a) the witness will be questioned if it is a non-repeatable act, an urgent act or if it is a witness who was personally present when the crime was committed; in other cases, he will only request an explanation, of which rather a record,

(b) seek and secure evidence so that it may be taken in further proceedings, of which he shall make a record,

(c) the abbreviated investigation must usually be completed within two months of the indictment.

¹⁴⁶ **Postup pri skrátanom vyšetrovaní**

s. 203

(1) Pri skrátanom vyšetrovaní postupuje policajt podľa ustanovení tohto zákona o vyšetrovaní s týmito odchýlkami:

(a) výsluch svedka vykoná, ak ide o neopakovateľný úkon, neodkladný úkon alebo ak ide o svedka, ktorý bol osobne prítomný pri páchaní trestného činu; v ostatných prípadoch vyžiada iba vysvetlenie, o ktorom spíše záznam,

(b) vyhľadá a zabezpečí dôkazy, aby mohli byť vykonané v ďalšom konaní, o čom urobí záznam,

(c) skrátané vyšetrovanie treba skončiť spravidla do dvoch mesiacov od vznesenia obvinenia.

(2) Ak sa skrátané vyšetrovanie neskončí do dvoch mesiacov od vznesenia obvinenia, policajt prokurátorovi písomne oznámi, prečo nebolo možné skrátané vyšetrovanie skončiť a aké úkony je potrebné ešte vykonať. Prokurátor môže policajtovi pokynom zmeniť rozsah úkonov, ktoré majú byť ešte vykonané, alebo vo veci nariadiť vyšetrovanie.

(2) If the abbreviated investigation is not completed within two months from the filing of the charge, the police officer will notify the prosecutor in writing why the abbreviated investigation could not be completed and what actions still need to be taken. The prosecutor can instruct the police officer to change the scope of actions that have yet to be carried out, or to order an investigation into the matter.

bb. Tax Area

The tax investigation authorities are the following:

11

Tax Investigation authorities 1: Provisions from the Tax Code

12

Tax Code

The Local Investigation, Security Of Things And Seizure Of Things – Coll. The Law of December 5, 2018 on financial administration and on the amendment of some laws (amended 2023)

Section 9 Criminal Financial Administration Office

(1)¹⁴⁷ The Criminal Office of Financial Administration exercises its jurisdiction over the entire territory of the Slovak Republic. The seat of the Criminal Financial Administration Office is Bratislava.

¹⁴⁷ s. 9 Kriminálny úrad finančnej správy

(1) Kriminálny úrad finančnej správy vykonáva pôsobnosť na celom území Slovenskej republiky. Sídлом Kriminálneho úradu finančnej správy je Bratislava.

(2) Kriminálny úrad finančnej správy

(a) plní úlohy centrálnej koordinačnej jednotky a ďalšie úlohy vyplývajúce z medzinárodných zmlúv⁵⁹) vo vymedzenej oblasti,

(b) používa informačné systémy finančnej správy, v ktorých zhromažďuje, spracúva, uchováva, odovzdáva, využíva, ochraňuje a vyraduje informácie a osobné údaje⁵) o osobách, ktoré porušili daňové predpisy alebo colné predpisy, alebo je dôvodné podozrenie, že porušujú daňové predpisy alebo colné predpisy, alebo ktoré v oblasti pôsobnosti finančnej správy narušili alebo je dôvodné podozrenie, že narúšajú verejný poriadok a ďalšie informácie o takýchto porušeníach daňových predpisov alebo colných predpisov alebo narušeníach verejného poriadku; takéto informácie a osobné údaje poskytne alebo sprístupní finančnému riaditeľstvu, daňovému úradu alebo colnému úradu v rozsahu potrebnom na plnenie ich úloh,

(c) prevádzkuje spoločný automatizovaný informačný systém na colné účely,⁶⁰) zodpovedá zaň, určuje údaje, ktoré sa doň vložia, prijíma opatrenia na zabezpečenie jeho bezpečnosti a bezpečnosti údajov, ktoré sa poskytujú podľa osobitného predpisu,⁶¹) na žiadosť príslušného orgánu členského štátu udeľuje súhlas na poskytnutie údajov, ktoré sám do tohto systému vložil, a na účely predchádzania trestným činom, vyšetrovania a stíhania trestných činov umožňuje priamy prístup do tohto informačného systému príslušnému útvaru Policajného zboru, Slovenskej informačnej služby a Vojenskému spravodajstvu,

(d) poskytuje informácie v súvislosti s prevádzkovaním spoločného automatizovaného informačného systému na colné účely⁶²) a zoznam závažných porušení vnútroštátnych predpisov⁶³) podľa osobitného predpisu,⁶⁴)

(e) plní a zabezpečuje úlohy v oblasti boja proti nedovolenému dovozu, vývozu a tranzitu predmetov kultúrnej hodnoty,^{64a}) chránených rastlín, chránených živočíchov a exemplárov druhov voľne žijúcich živočíchov a voľne rastúcich rastlín,⁶⁵) ak si to vyžaduje zistenie osôb, ktoré sa akýmkoľvek spôsobom podieľajú na trestných činoch páchaných na úseku kultúrneho dedičstva, chránených rastlín, chránených živočíchov a exemplárov druhov voľne žijúcich živočíchov a voľne rastúcich rastlín, v súvislosti s ich dovozom, vývozom alebo tranzitom,

(f) vykonáva colný dohľad po dohode s orgánmi iných štátov utajeným sprievodom dodávky alebo iným utajeným spôsobom sledovania, ak je odôvodnený predpoklad, že zásielka obsahuje omamné látky, psychotropné látky, ich

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prekurzory, látky s anabolickým alebo iným hormonálnym účinkom, tabak, tabakové výrobky, chránené druhy rastlín, chránené živočíchy a exempláre druhov voľne žijúcich živočíchov a voľne rastúcich rastlín, na ktoré nebolo vydané príslušné povolenie, alebo inú vec, na ktorej držbu je potrebné povolenie,⁶⁶ tovar, pri ktorom je podozrenie, že došlo k porušeniu daňových predpisov alebo colných predpisov, veci určené na spáchanie trestného činu alebo veci pochádzajúce z trestného činu alebo ak tak ustanovuje medzinárodná zmluva⁶⁷) v záujme zistenia osôb, ktoré majú účasť na nakladaní s touto zásielkou; ak majú takto získané informácie slúžiť ako dôkaz v trestnom konaní, postupuje sa na základe právnej úpravy medzinárodnej spolupráce justičných orgánov v trestných veciach, (g) vykonáva cezhraničné sledovanie a cezhraničné prenasledovanie v rozsahu a za podmienok ustanovených medzinárodnou zmluvou,⁵⁹)

(h) plní a zabezpečuje úlohy v oblasti odhaľovania trestných činov spáchaných v súvislosti s porušením daňových predpisov v oblasti dane z pridanej hodnoty a spotrebných daní alebo colných predpisov a v súvislosti s nedovoleným dovozom, vývozom a tranzitom alebo s nedovoleným obchodovaním medzi členskými štátmi s omamnými látkami, psychotropnými látkami, ich prekurzormi, látkami s anabolickým alebo iným hormonálnym účinkom, zbraňami a jadrovými materiálmi, rádioaktívnymi látkami, vysoko rizikovými chemickými látkami a vysoko rizikovými biologickými agensmi a toxínmi a zisťovania ich páchatel'ov; pri plnení a zabezpečovaní úloh v oblasti odhaľovania trestných činov v súvislosti s jadrovými materiálmi, rádioaktívnymi látkami, vysoko rizikovými chemickými látkami a vysoko rizikovými biologickými agensmi a toxínmi bezodkladne o tejto skutočnosti informuje určené pracovisko Policajného zboru,

(i) plní a zabezpečuje úlohy v oblasti vyšetrovania a skráteného vyšetrovania trestných činov spáchaných v súvislosti s porušením daňových predpisov v oblasti dane z pridanej hodnoty pri dovoze a spotrebných daní alebo colných predpisov a zisťovania ich páchatel'ov, ak § 4 ods. 3 písm. aa) neustanovuje inak,

(j) robí úkony, ktoré inak patria do pôsobnosti daňových úradov alebo colných úradov, ak

1. to vyžaduje bezpečnosť štátu,

2. hrozí nebezpečenstvo ujmy na zdraví alebo majetku alebo ohrozenie života a jeho odvrátenie nemožno inak dosiahnuť,

3. na dosiahnutie cieľa sledovaného daňovými predpismi alebo colnými predpismi je potrebný bezprostredný zá-
krok,

4. úkony daňového úradu alebo colného úradu, ktoré súvisia s úkonmi v pôsobnosti Kriminálneho úradu finančnej
správy, je potrebné utajiť,

5. je potrebné vydať rozhodnutie o predbežnom opatrení podľa osobitného predpisu,⁶⁸)

(k) zabezpečuje súčinnosť vo vymedzenej oblasti s orgánmi štátnej správy pri plnení úloh podľa osobitných
predpisov,⁶⁹)

(l) pátra po osobách, ktoré porušili daňové predpisy alebo colné predpisy, zisťuje a zamedzuje porušovanie
daňových predpisov alebo colných predpisov, plní úlohy pri prevencii, úradnom zisťovaní a potláčaní porušovania
colných predpisov,⁷⁰)

(m) zabezpečuje bezpečnosť prepravy zaisteného tovaru, vykonáva sprievod zaistených alebo predvádzaných osôb
podozrivých zo spáchania trestného činu,

(n) informuje Európsku komisiu v rozsahu a za podmienok ustanovených osobitným predpisom⁷¹) vo veciach
patriacich do jeho pôsobnosti,

(o) poskytuje Európskemu úradu pre boj proti podvodom informácie podliehajúce bankovému tajomstvu v rozsahu
a za podmienok ustanovených osobitným predpisom;^{71a}) na tento účel je oprávnený vyžiadať si tieto informácie
od bánk a pobočiek zahraničných bánk^{71b}) a získať údaje z centrálného registra účtov podľa osobitného
predpisu,^{71c})

(p) plní ďalšie úlohy ustanovené osobitnými predpismi.⁷²)

(3) Kriminálny úrad finančnej správy riadi riaditeľ Kriminálneho úradu finančnej správy.

(4) Vnútornú organizačnú štruktúru Kriminálneho úradu finančnej správy na návrh riaditeľa Kriminálneho úradu
finančnej správy určuje prezident.

(5) Pobočky Kriminálneho úradu finančnej správy na návrh riaditeľa Kriminálneho úradu finančnej správy
zriaďuje a zrušuje prezident. Pobočky Kriminálneho úradu finančnej správy sú organizačnými zložkami
Kriminálneho úradu finančnej správy.

(6) Kriminálny úrad finančnej správy má procesnú subjektivitu v konaní podľa Trestného poriadku, Civilného
sporového poriadku a Správneho súdneho poriadku a koná pred orgánmi činnými v trestnom konaní a pred súdom
samostatne v rozsahu svojej pôsobnosti podľa tohto zákona. Za Kriminálny úrad finančnej správy koná pred or-
gánmi činnými v trestnom konaní a pred súdom riaditeľ Kriminálneho úradu finančnej správy alebo príslušník
finančnej správy poverený riaditeľom Kriminálneho úradu finančnej správy alebo prezidentom.

- (a) fulfils the tasks of the central coordination unit and other tasks resulting from international agreements 59) in a defined area,
- (b) uses financial management information systems in which it collects, processes, stores, transmits, uses, protects and disposes of information and personal data 5) about persons who have violated tax regulations or customs regulations, or are reasonably suspected of violating tax regulations or customs regulations, or which in the area of financial administration have violated or are reasonably suspected of violating public order and other information about such violations of tax regulations or customs regulations or violations of public order; provide or make available such information and personal data to the financial directorate, the tax office or the customs office to the extent necessary for the performance of their tasks,
- (c) operates a common automated information system for customs purposes, 60) is responsible for it, determines the data that is entered into it, takes measures to ensure its security and the security of data provided according to a special regulation, 61) at the request of the competent authority of a member state, grants consent to the provision of data that he himself entered into this system, and for the purposes of preventing crimes, investigating and prosecuting crimes, allows direct access to this information system to the relevant unit of the Police Force, Slovak Information Service and Military Intelligence,
- (d) provides information in connection with the operation of a common automated information system for customs purposes 62) and a list of serious violations of national regulations 63) according to a special regulation, 64)
- (e) fulfils and ensures tasks in the field of combating the illegal import, export and transit of objects of cultural value, 64a) protected plants, protected animals and specimens of species of wild animals and wild plants, 65) if it requires the detection of persons who participate in any way on crimes committed in the area of cultural heritage, protected plants, protected animals and specimens of wild animal species and wild plants, in connection with their import, export or transit,
- (f) carries out customs supervision in agreement with the authorities of other countries by secret escort of the delivery or another secret method of monitoring, if there is a reasonable assumption that the shipment contains narcotic substances, psychotropic substances, their precursors, substances with an anabolic or other hormonal effect, tobacco, tobacco products, protected species plants, protected animals and specimens of species of wild animals and wild plants for which the relevant permit has not been issued, or another item for which a permit is required for possession, 66) goods suspected of having violated tax or customs regulations, items intended for the commission of a criminal offence or items originating from a criminal offence or if so provided by an international treaty 67) in order to identify the persons involved in the handling of this shipment; if the information obtained in this way is to serve as evidence in criminal proceedings, the

procedure is based on the legal regulation of international cooperation of judicial authorities in criminal matters,

(g) carries out cross-border surveillance and cross-border persecution to the extent and under the conditions established by an international treaty, 59)

(h) fulfils and ensures tasks in the area of detection of crimes committed in connection with the violation of tax regulations in the area of value added tax and excise taxes or customs regulations and in connection with illegal import, export and transit or with illegal trade between member states with narcotic substances, psychotropic substances, their precursors, substances with an anabolic or other hormonal effect, weapons and nuclear materials, radioactive substances, high-risk chemical substances and high-risk biological agents and toxins and detection of their perpetrators; when fulfilling and ensuring tasks in the field of detecting criminal offences in connection with nuclear materials, radioactive substances,

(i) fulfils and ensures tasks in the field of investigation and summary investigation of criminal offences committed in connection with the violation of tax regulations in the field of value added tax on imports and consumption taxes or customs regulations and detection of their perpetrators, if s. 4 para. 3 letters aa) does not stipulate otherwise,

(j) performs actions that otherwise fall under the jurisdiction of tax authorities or customs authorities, if

1. it requires the security of the state,
2. there is a risk of injury to health or property or a threat to life and its prevention cannot be achieved otherwise,
3. immediate intervention is required to achieve the goal pursued by tax regulations or customs regulations,
4. the actions of the tax office or the customs office, which are related to the actions within the jurisdiction of the Criminal Financial Administration Office, must be kept secret,
5. it is necessary to issue a decision on a preliminary measure according to a special regulation, 68)

(k) ensures cooperation in a defined area with state administration bodies in the performance of tasks according to special regulations, 69)

(l) searches for persons who have violated tax regulations or customs regulations, detects and prevents violations of tax regulations or customs regulations, performs tasks in the prevention, official investigation and suppression of violations of customs regulations, 70)

(m) ensures the safety of transportation of seized goods, escorts seized or paraded persons suspected of committing a crime,

(n) informs the European Commission to the extent and under the conditions established by a special regulation 71) in matters falling within its competence,

(o) provides the European Anti-Fraud Office with information subject to banking secrecy to the extent and under the conditions established by a special regulation; 71a) for this purpose, he is authorized to request this information from banks and branches of foreign banks 71b) and obtain data from the central register of accounts in accordance with a special regulation, 71c)

(p) performs other tasks established by special regulations. 72)

(3) The Criminal Office of Financial Administration is managed by the Director of the Criminal Office of Financial Administration.

(4) The internal organizational structure of the Criminal Financial Administration Office is determined by the president on the proposal of the director of the Criminal Financial Administration Office.

(5) Branches of the Criminal Office of Financial Administration are established and abolished by the President on the proposal of the Director of the Criminal Office of Financial Administration. Branches of the Criminal Office of Financial Administration are organizational components of the Criminal Office of Financial Administration.

(6) The Criminal Financial Administration Office has procedural subjectivity in proceedings under the Criminal Code, the Civil Litigation Code and the Administrative Court Code and acts before law enforcement agencies and before the court independently within the scope of its competence under this Act. The director of the Criminal Office of Financial Administration or a member of the financial administration authorized by the director of the Criminal Office of Financial Administration or the president acts on behalf of the Criminal Office of Financial Administration before the law enforcement authorities and before the court.

Section 106 Designation as an investigator

(1)¹⁴⁸ The minister designates an armed member of the financial administration as an investigator.

¹⁴⁸ s. 106 Určenie za vyšetrovateľa

(1) Ozbrojeného príslušníka finančnej správy určuje za vyšetrovateľa minister.

(2) Za vyšetrovateľa možno určiť ozbrojeného príslušníka finančnej správy, ktorý má vysokoškolské vzdelanie druhého stupňa v odbore právo, bezpečnostné služby alebo v študijnom programe bezpečnostno-právna ochrana osôb a majetku, alebo v študijnom programe z podskupiny študijných odborov ekonómia a manažment a ktorý ako vyšetrovateľ čakateľ úspešne vykonal záverečnú vyšetrovateľskú skúšku. Záverečná vyšetrovateľská skúška sa nevyžaduje u ozbrojeného príslušníka finančnej správy, ktorý vykonal štátnu záverečnú skúšku z teórie vyšetrovania.

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(3) Pri nedostatku vyšetrovateľov možno za vyšetrovateľa výnimočne určiť aj ozbrojeného príslušníka finančnej správy, ktorý má iné vysokoškolské vzdelanie druhého stupňa, ako je uvedené v odseku 2, a ktorý ako vyšetrovateľ čakateľ úspešne vykonal záverečnú vyšetrovateľskú skúšku.

(4) Do funkcie vyšetrovateľa čakateľa môže byť ustanovený ozbrojený príslušník finančnej správy, ktorý má vysokoškolské vzdelanie druhého stupňa uvedené v odseku 2. Pri nedostatku vyšetrovateľov možno do funkcie

(2) An armed member of the financial administration who has a second-level university education in the field of law, security services or in the study program of security-legal protection of persons and property, or in a study program from the subgroup of study fields of economics and management, and who as an investigator-in-waiting, can be designated as an investigator took the final investigative exam. The final investigative exam is not required for an armed financial officer who has taken the state's final investigative theory exam.

vyšetrovateľa čakateľa výnimočne ustanoviť aj ozbrojeného príslušníka finančnej správy, ktorý má iné vysokoškolské vzdelanie druhého stupňa, ako je uvedené v odseku 2.

(5) Ozbrojený príslušník finančnej správy ako vyšetrovateľ čakateľ vykonáva čakateľskú prax v štátnej službe pod vedením školiteľa určeného nadriadeným. Účelom čakateľskej praxe je odborne pripraviť vyšetrovateľa čakateľa na výkon činnosti vyšetrovateľa. Dĺžka čakateľskej praxe vyšetrovateľa čakateľa je jeden rok. Do dĺžky čakateľskej praxe sa započítava aj doba, keď ozbrojený príslušník finančnej správy nemôže vykonávať štátnu službu pre prekážky z dôvodu všeobecného záujmu alebo pre dôležité osobné prekážky a dôležité študijné prekážky, pri ktorých sa ozbrojenému príslušníkovi finančnej správy poskytuje služobné voľno s nárokom na služobný plat, alebo z dôvodov ustanovených v § 156a, v rozsahu nepresahujúcom tri mesiace.

(6) Vyšetrovateľ čakateľ vykonáva čakateľskú prax podľa plánu čakateľskej praxe, v ktorom nadriadený určí obsahovú náplň a časový rozvrh čakateľskej praxe vyšetrovateľa čakateľa. Počas čakateľskej praxe je vyšetrovateľ čakateľ povinný zúčastňovať sa na odbornom vzdelávaní, ktoré pre vyšetrovateľov čakateľov organizuje služobný úrad.

(7) Vyšetrovateľ čakateľ hodnotí počas trvania čakateľskej praxe a pred vykonaním záverečnej vyšetrovateľskej skúšky nadriadený na základe podkladov určeného školiteľa, vlastných poznatkov o činnosti vyšetrovateľa čakateľa a na základe priebežných pohovorov s vyšetrovateľom čakateľom. Hodnotenie obsahuje posúdenie plnenia účelu čakateľskej praxe z hľadiska osvojenia si všeobecne záväzných právnych predpisov uplatňovaných finančnou správou a potrebných praktických návykov, dodržiavania služobnej disciplíny pri plnení zverených úloh; priebežné hodnotenie obsahuje aj posúdenie dodržiavania časového rozvrhu čakateľskej praxe. K záverečnému hodnoteniu sa vyšetrovateľ čakateľ vyjadri písomne.

(8) Záverečnú vyšetrovateľskú skúšku vykoná vyšetrovateľ čakateľ pred skúšobnou komisiou.

(9) Podrobnosti o čakateľskej praxi a jej vykonaní, záverečnej vyšetrovateľskej skúške, zložení skúšobnej komisie, organizácii metodického riadenia a kontroly prípravy vyšetrovateľa čakateľa ustanoví vnútorný predpis, ktorý vydá prezident.

(10) Vyšetrovateľ čakateľ môže vykonávať skrátené vyšetrovanie.

(11) Nadriadený alebo ním poverený školiteľ môže poveriť vyšetrovateľa čakateľa, aby vo vyšetrovaní vykonával tieto činnosti:

(a) vybavenie dožiadania okrem dožiadania v styku s cudzinou a dožiadania výsluchu obvineného,

(b) vyžiadanie trestného spisu o predchádzajúcom odsúdení obvineného,

(c) výsluch svedka s trvalým pobytom v Slovenskej republike vo veci, v ktorej nebolo vznesené obvinenie, ak nejde o podozrenie zo spáchania obzvlášť závažného zločinu alebo ak nejde o osobu mladšiu ako 15 rokov,

(d) vyhotovenie výzvy na zaplatenie poriadkovej pokuty uloženej vyšetrovateľom a vykonanie opatrenia súvisiaceho s výkonom rozhodnutia o jej uložení,

(e) kontrola korešpondencie obvineného vo väzbe podľa osobitného predpisu,¹²²⁾

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(f) ďalšie úkony pre vyšetrovateľa, ktoré zabezpečujú priebeh vyšetrovania, najmä predvolanie procesnej strany, vyzoznenie obhajcu o vykonaní procesného úkonu, vyžiadanie odpisu registra trestov a posudku, vyžiadanie správy o povesti a pomeroch mladistvého.

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(12) Nadriadený môže určiť, na ktorých činnostiach vykonávaných vyšetrovateľom v trestnom konaní vrátane činností vykonávaných na mieste činu sa zúčastňuje vyšetrovateľ čakateľ.

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(13) Prax vyššieho súdneho úradníka, čakateľskú prax vykonanú na prokuratúre, súde, v advokácii alebo Policajnom zbore, skončenú úspešne vykonanou odbornou justičnou skúškou,¹²³⁾ advokátskou skúškou¹²⁴⁾ alebo záverečnou vyšetrovateľskou skúškou podľa osobitného predpisu¹²⁵⁾ môže minister uznať za čakateľskú prax a záverečnú vyšetrovateľskú skúšku podľa tohto zákona.

(3) In the event of a lack of investigators, an armed member of the financial administration who has a second-level university education other than that specified in paragraph 2, and who has successfully completed the final investigative exam as an investigator-in-waiting, may exceptionally be designated as an investigator.

(4) An armed member of the financial administration who has a second-level university education listed in paragraph 2 may be appointed to the position of investigator-in-waiting. In the event of a lack of investigators, an armed member of the financial administration who has a second-level university education other than that specified may exceptionally be appointed to the position of investigator-in-waiting in paragraph 2.

(5) An armed member of the financial administration as an investigator-in-waiting performs waiting practice in the civil service under the guidance of a trainer designated by a superior. The purpose of the waiting practice is to professionally prepare the waiting investigator for the performance of the investigator's activities. The length of waiting experience of a waiting investigator is one year. The length of the waiting period also includes the time when the armed member of the financial administration cannot perform state service due to obstacles due to the general interest or for important personal obstacles and important study obstacles, in which the armed member of the financial administration is granted official leave with the right to official salary, or for the reasons established in s. 156a, to an extent not exceeding three months.

(6) The waiting investigator conducts waiting practice according to the waiting practice plan, in which the superior determines the content and time schedule of the waiting investigator's waiting practice. During waiting practice, the waiting investigator is obliged to participate in professional training organized by the service office for waiting investigators.

(7) The waiting investigator is evaluated by the superior during the waiting period and before the final investigative exam, based on the documents of the appointed trainer, his own knowledge of the waiting investigator's activities and on the basis of ongoing interviews with the waiting investigator. The evaluation includes an assessment of the fulfilment of the purpose of the waiting practice in terms of the adoption of generally binding legal regulations applied by the financial administration and the necessary practical habits, compliance with service discipline in the performance of assigned tasks; the ongoing evaluation also includes an assessment of compliance with the time schedule of waiting practice. The waiting investigator will comment on the final evaluation in writing.

(8) The final investigative examination will be conducted by an investigator-in-waiting in front of the examination committee.

(9) Details of waiting practice and its execution, the final investigative exam, the composition of the examination committee, the organization of methodical management and control of the training of the waiting investigator will be established by an internal regulation issued by the president.

(10) A waiting investigator can conduct an abbreviated investigation.

(11) The superior or the trainer authorized by him may authorize the waiting investigator to carry out the following activities in the investigation:

(a) processing of requests, except for requests in contact with foreigners and requests for questioning of the accused,

(b) requesting a criminal file on the accused's previous conviction,

(c) questioning of a witness with permanent residence in the Slovak Republic in a matter in which charges have not been brought, if it is a suspicion of committing a particularly serious crime or if it is not a person under 15 years of age,

(d) drawing up a call for payment of a fine imposed by the investigator and taking measures related to the execution of the decision to impose it,

(e) control of the correspondence of the accused in custody according to a special regulation, 122)

(f) other actions for the investigator, which ensure the course of the investigation, in particular summoning the litigating party, notifying the defence attorney about the execution of the procedural act, requesting a copy of the criminal record and report, requesting a report on the reputation and circumstances of the juvenile.

(12) The supervisor can determine in which activities performed by the investigator in criminal proceedings, including activities performed at the scene of the crime, the investigator-in-waiting participates.

(13) The experience of a senior judicial officer, the waiting experience performed at the prosecutor's office, the court, the advocacy or the Police Force, completed by a successfully completed professional judicial exam, 123) the bar exam 124) or the final investigative exam according to a special regulation 125) can be recognized by the minister as waiting experience and the final investigative examination under this law.

Article 37 Tax Code The tax administrator's procedure for local investigation

(1) The tax administrator is entitled for the purposes of tax administration and when providing cooperation to authorities according to a special regulation 31) to carry out local investigations outside the scope of his territorial competence.¹⁴⁹

¹⁴⁹ s. 37 daňový poriadok

Postup správcu dane pri miestnom zisťovaní

(1) Správca dane je oprávnený na účely správy daní a pri poskytnutí súčinnosti orgánom podľa osobitného predpisu³¹⁾ vykonávať miestne zisťovanie aj mimo obvodu svojej územnej pôsobnosti.

Vytvoriť odkazOdkaz bol skopírovaný do schránkyKopírovaťPorovnať verziePorovnať verzieNovelizácieNovelizácie

(2) Miestne zisťovanie je činnosť správcu dane, v rámci ktorej vyhľadáva dôkazy, preveruje a zisťuje skutočnosti, ktoré sú potrebné na účely správy daní.

Vytvoriť odkazOdkaz bol skopírovaný do schránkyKopírovaťPorovnať verziePorovnať verzieNovelizácieNovelizácie

(2) Local investigation is the activity of the tax administrator, in which he searches for evidence, checks and finds out facts that are necessary for the purposes of tax administration.

(3) When performing a local investigation, the employee of the tax administrator is obliged to show his official ID card; this obligation does not apply to an employee of the tax administrator, who is a municipality and a member of the financial administration performing a local investigation in an official capacity. The employee of the tax administrator, which is the municipality, is obliged to prove that he is authorized to carry out a local investigation.

(4) About the local investigation, rather, the employee of the tax administrator takes the minutes. A copy of the minutes or a copy of the minutes shall be handed over by the employee of the tax administrator to the tax subject or other person, or to the employee of the tax subject or to the employee of another person, with the participation of which the local investigation was carried out; this does not apply if the minutes are signed with a biometric electronic signature and an employee of the tax administrator sends them to the personal electronic mailbox of the tax subject or another person. If the tax entity or its employee, or another person or another person's employee, does not participate in the local investigation, rather an employee of the tax administrator official record. If, during a local investigation, the tax administrator secures an item according to Sections 41 and 42, he shall hand over a copy of the minutes or a copy of the minutes to the person from whom he took over the item he secured.

(5) Provisions on local investigation, securing of property and confiscation of property also apply *mutatis mutandis* to the financial directorate.

(3) Pri výkone miestneho zisťovania je zamestnanec správcu dane povinný preukázať sa služobným preukazom; túto povinnosť nemá zamestnanec správcu dane, ktorým je obec a príslušník finančnej správy vykonávajúci miestne zisťovanie v služobnej rovnošate. Zamestnanec správcu dane, ktorým je obec, je povinný preukázať sa oprávnením na vykonanie miestneho zisťovania.

Vytvoriť odkazOdkaz bol skopírovaný do schránkyKopírovaťPorovnať verziePorovnať verzieNovelizácieNovelizácie

(4) O miestnom zisťovaní spíše zamestnanec správcu dane zápisnicu. Rovnopis zápisnice alebo kópiu zápisnice zamestnanec správcu dane odovzdá daňovému subjektu alebo inej osobe, alebo zamestnancovi daňového subjektu, alebo zamestnancovi inej osoby, za účasti ktorého sa vykonávalo miestne zisťovanie; to neplatí, ak je zápisnica podpísaná biometrickým elektronickým podpisom a zamestnanec správcu dane ju zašle do elektronickej osobnej schránky daňového subjektu alebo inej osoby. Ak sa miestneho zisťovania nezúčastní daňový subjekt alebo jeho zamestnanec, alebo iná osoba alebo zamestnanec inej osoby, spíše zamestnanec správcu dane úradný záznam. Ak správca dane pri miestnom zisťovaní zabezpečí vec podľa § 41 a 42, odovzdá rovnopis zápisnice alebo kópiu zápisnice osobe, od ktorej prevzal vec, ktorú zabezpečil.


Vytvoriť odkazOdkaz bol skopírovaný do schránkyKopírovaťPorovnať verziePorovnať verzieNovelizácieNovelizácie

(5) Ustanovenia o miestnom zisťovaní, zabezpečení veci a prepadnutí veci sa vzťahujú primerane aj na finančné riaditeľstvo.

cc. Customs Area

- 13** In the customs area the following Act contains the competent authorities:

Customs Investigation Authorities 1: Provisions in the Custom Act

	Law
The Customs Act applies 199/2004 Z. z. Colný zákon a o zmene a doplnení niektorých zákonov in combination with the State Financial Administration Act.	

c) Ensuring Compliance with National Law

aa. Via the General Investigation Provisions

- 14** The Slovak public prosecutor supervises the conduct of criminal investigations and performs certain procedural acts. The powers of the prosecutor are mainly encompassed in Articles 230 and 231 CPC.¹⁵⁰ Although the legal system foresees the possibility for the prosecutor to conduct the investigation as well, this is seldomly the case in Slovak reality.¹⁵¹ It may change with the deployment of the EPPO and the EDPs, who will be closer involved with the investigations and report on their activities to the EPs on the regular.¹⁵²

- 15**
- | |
|--|
| <p style="text-align: center;">Criminal Procedure Code (301/2005 Coll.)/Trestný poriadok</p> <p>Section 10¹⁵³ Explanation of some terms</p> <p>(1) Law enforcement authorities are the prosecutor and the police. In the case of matters falling within the competence of the European Public Prosecutor's Office, prosecutors are also understood to mean the chief European prosecutor, the European prosecutor, the European delegated prosecutor and the permanent chamber, and the powers of the general prosecutor are performed by a body of the European Public Prosecutor's Office established by a special regulation, otherwise the chief European prosecutor. [...]</p> <p style="text-align: center;">The second part</p> <p>Section 200</p> <p>[...] (a) is accused of being in custody, serving a prison sentence or being observed in a medical institution, except for crimes committed while in custody or serving a prison sentence,</p> |
|--|

¹⁵⁰ Becková and Koromházová 2021, pp. 75–86.

¹⁵¹ ibid.

¹⁵² ibid.

¹⁵³ **s. 10 Výklad niektorých pojmov**

(1) Orgány činné v trestnom konaní sú prokurátor a policajti. Ak ide o veci patriace do pôsobnosti Európskej prokuratúry, prokurátorom sa rozumie aj hlavný európsky prokurátor, európsky prokurátor, európsky delegovaný prokurátor a stála komora, a pôsobnosť generálneho prokurátora vykonáva orgán Európskej prokuratúry ustanovený osobitným predpisom, inak hlavný európsky prokurátor.

[...]

- (b)¹⁵⁴ it is the sudden death of an accused in custody or a convicted person in prison,
- (c) it is a criminal proceeding against a legal entity,
- (d) these are crimes of extremism, or
- (e) letters a) to c).

(5) Jurisdiction of a police officer according to s. 10 para. 7 letters a) to c), who investigates a crime or misdemeanour, does not end if, during the investigation, he discovers that the reasons for which he was competent to act in the matter have disappeared.

Section 202¹⁵⁵ Scope of summary investigation

(1) An abbreviated investigation is conducted on misdemeanours, if it is not a proceeding according to s. 200 para. 2) An abbreviated investigation of crimes for which the law provides for a prison sentence, the upper limit of which does not exceed three years, is carried out by a police officer referred to in s. 10 para. 7 letters d) to h); for others, abbreviated investigations are carried out by the police officer referred to in s. 10 para. 7 letters a) and c). An abbreviated investigation into criminal offences by members of the armed security forces is carried out by the police officer referred to in s. 10 para. 7 letters b) the police officer referred to in s. 10 para. 7 letters b) also conducts abbreviated investigations on criminal offences of customs officials. An abbreviated investigation of crimes against the environment is carried out by the police officer referred to in s. 10 para. 7 letters a). Abbreviated investigation into the criminal offence of legalization of

¹⁵⁴ **Druhý diel**

Vyšetrovanie a skrátené vyšetrovanie

s. 200 Rozsah vyšetrovania

- (1) Vyšetrovanie sa vykonáva o zločinoch.
- (2) Vyšetrovanie sa vykonáva aj o prečinoch, ak
 - (a) je obvinený vo väzbe, vo výkone trestu odňatia slobody alebo na pozorovaní v zdravotníckom ústave okrem prečinov spáchaných vo výkone väzby alebo vo výkone trestu odňatia slobody,
 - (b) ide o náhle úmrtie obvineného vo výkone väzby alebo odsúdeného vo výkone trestu odňatia slobody,
 - (c) ide o trestné konanie proti právnickej osobe,
 - (d) ide o trestné činy extrémizmu, alebo
 - (e) to nariadi prokurátor.

(3) Ak je potrebné vykonať vyšetrovanie aspoň o jednom z trestných činov, vykoná sa vyšetrovanie o všetkých trestných činoch toho istého obvineného aj proti všetkým obvineným, ktorých trestné činy súvisia.

(4) Vyšetrovanie vykonáva policajt uvedený v s. 10 ods. 7 písm. a) až c).

(5) Príslušnosť policajta podľa s. 10 ods. 7 písm. a) až c), ktorý vykonáva vyšetrovanie o zločine alebo prečine, sa nekončí, ak v priebehu vyšetrovania zistí, že dôvody, pre ktoré bol príslušný vo veci konať, odpadli.

¹⁵⁵ **s. 202 Rozsah skráteného vyšetrovania**

(1) Skrátené vyšetrovanie sa vykonáva o prečinoch, ak nejde o konanie podľa s. 200 ods. 2.

(2) Skrátené vyšetrovanie o prečinoch, pre ktoré zákon ustanovuje trest odňatia slobody, ktorého horná hranica neprevyšuje tri roky, vykonáva policajt uvedený v s. 10 ods. 7 písm. d) až h); o ostatných vykonáva skrátené vyšetrovanie policajt uvedený v s. 10 ods. 7 písm. a) a c). Skrátené vyšetrovanie o trestných činoch príslušníkov ozbrojených bezpečnostných zborov vykonáva policajt uvedený v s. 10 ods. 7 písm. b); policajt uvedený v s. 10 ods. 7 písm. b) vykonáva aj skrátené vyšetrovanie o trestných činoch colníkov. Skrátené vyšetrovanie o prečinoch proti životnému prostrediu vykonáva policajt uvedený v s. 10 ods. 7 písm. a). Skrátené vyšetrovanie o prečinoch trestného činu legalizácie výnosu z trestnej činnosti podľa s. 233a ods. 1 a 2 Trestného zákona vykonáva policajt uvedený v s. 10 ods. 7 písm. a) až c).

(3) Príslušnosť policajta podľa s. 10 ods. 7 písm. a) až c), ktorý vykonáva skrátené vyšetrovanie o prečine, sa nekončí, ak v priebehu skráteného vyšetrovania zistí, že odpadli dôvody, pre ktoré bol príslušný vo veci konať.

proceeds from criminal activity according to s. 233a para. 1 and 2 of the Criminal Code is carried out by the police officer referred to in s. 10 para. 7 letters a) to c).

(3) Jurisdiction of a police officer according to s. 10 para. 7 letters a) to c), who conducts an abbreviated investigation of a misdemeanour, does not end if, during the abbreviated investigation, he discovers that the reasons for which he was competent to act in the matter have ceased to exist.

Third Head Supervision and Actions of the Prosecutor

The first part Prosecutor's supervision

Section 230

(1)¹⁵⁶ Supervision over compliance with the law before the initiation of criminal prosecution and during preliminary proceedings is carried out by the prosecutor.

(2) The prosecutor is authorized to exercise this supervision

(a) to give binding instructions on the procedure according to Section 197, investigation and summary investigation of criminal offences and determine deadlines for their processing; such instructions are part of the file,

(b) to demand from the police officer files, documents, materials and reports on the state of proceedings in matters in which criminal prosecution has been initiated, in order to

¹⁵⁶ Tretia hlava

Dozor a úkony prokurátora

Prvý diel

Dozor prokurátora

s. 230

(1) Dozor nad dodržiavaním zákonnosti pred začatím trestného stíhania a v prípravnom konaní vykonáva prokurátor.

(2) Pri výkone tohto dozoru je prokurátor oprávnený

(a) dávať záväzné pokyny na postup podľa s. 197, vyšetrovanie a skrátené vyšetrovanie trestných činov a určovať lehoty na ich vybavenie; také pokyny sú súčasťou spisu,

(b) vyžadovať od policajta spisy, dokumenty, materiály a správy o stave konania vo veciach, v ktorých bolo začaté trestné stíhanie, na zistenie, či policajt včas začal trestné stíhanie a riadne v ňom postupuje,

(c) zúčastniť sa na vykonávaní úkonov policajta, osobne vykonať jednotlivý úkon alebo aj celé vyšetrovanie, alebo skrátené vyšetrovanie a vydať rozhodnutie v ktorejkoľvek veci; pritom postupuje podľa tohto zákona; proti takémuto rozhodnutiu prokurátora je prípustná sťažnosť rovnako ako proti rozhodnutiu policajta,

(d) vrátiť vec policajtovi na doplnenie vyšetrovania alebo skráteného vyšetrovania s pokynmi a určovať lehotu na ich doplnenie; o vrátení veci upovedomí obvineného a poškodeného,

(e) zrušiť nezákonné alebo neopodstatnené rozhodnutia policajta, ktoré môže nahradiť vlastnými rozhodnutiami; pri uznesení o zastavení trestného stíhania, prerušení trestného stíhania alebo o postúpení veci to môže urobiť do 30 dní od ich doručenia; ak rozhodnutie policajta nahradil vlastným rozhodnutím inak, než na podklade sťažnosti oprávnenej osoby, proti jeho rozhodnutiu je prípustná sťažnosť, rovnako ako proti rozhodnutiu policajta,

(f) odňať vec policajtovi a urobiť opatrenie, aby vec bola prikázaná inému policajtovi alebo policajtom,

(g) nariadiť, aby sa vo veciach uvedených v s. 202 konalo vyšetrovanie,

(h) urobiť opatrenie, aby skrátené vyšetrovanie vykonal policajt uvedený v s. 10 ods. 7 písm. a) alebo písm. c),

(i) urobiť opatrenie, aby vyšetrovanie alebo skrátené vyšetrovanie trestného činu príslušníka ozbrojeného bezpečnostného zboru vykonal policajt uvedený v s. 10 ods. 7 písm. a), pričom pred urobením opatrenia si prokurátor vyžiada stanovisko riaditeľa Úradu inšpekčnej služby; rovnako je prokurátor oprávnený postupovať aj pri vyšetrovaní alebo skrátenom vyšetrovaní trestného činu colníka.

(3) Prokurátor v prípadoch ustanovených v odseku 2 písm. a), d), f) až i) rozhoduje opatrením a v prípade ustanovenom v odseku 2 písm. e) rozhoduje uznesením, ktoré sa doručuje obvinenému, poškodenému a oznamovateľovi, ak nie je zároveň poškodeným.

determine whether the police officer has initiated criminal prosecution on time and is proceeding properly in it,

(c) to participate in the performance of the actions of a police officer, to personally perform an individual action or even the entire investigation, or an abbreviated investigation and issue a decision in any matter; in doing so, he proceeds according to this law; a complaint against such a decision of the prosecutor is admissible in the same way as against a decision of a police officer,

(d) return the matter to the police officer to complete the investigation or abbreviated investigation with instructions and determine the deadline for their completion; notify the accused and the victim about the return of the item,

(e) cancel the illegal or unjustified decisions of the police officer, which he can replace with his own decisions; in the case of a resolution on the suspension of criminal prosecution, interruption of criminal prosecution or on the referral of the matter, he can do so within 30 days of their delivery; if he replaced the police officer's decision with his own decision other than on the basis of a complaint by an authorized person, a complaint against his decision is admissible, as well as against a police officer's decision,

(f) take the thing away from the police officer and arrange for the matter to be ordered to another police officer or police officers,

(g) to order that an investigation be held in matters referred to in s. 202,

(h) make arrangements for the abbreviated investigation to be carried out by the police officer referred to in s. 10 para. 7 letters a) or letter c),

(i) make a measure so that the investigation or abbreviated investigation of a criminal offence of a member of the armed security forces is carried out by a police officer referred to in s. 10 para. 7 letters a), while before taking the measure, the prosecutor requests the opinion of the director of the Inspection Service Office; the prosecutor is also entitled to proceed with the investigation or summary investigation of the criminal offence of the customs officer.

(3) The prosecutor in the cases established in paragraph 2 letter a), d), f) to i) decides by measure and in the case provided for in paragraph 2 letter e) decides by resolution, which is delivered to the accused, the victim and the informant, if he is not also the victim.

The second part Actions of the prosecutor

Section 231

Only the prosecutor is authorized in the preliminary proceedings

(a) press charges

(b) enter into a plea agreement with the accused and submit a proposal to the court for its approval,

(c) refer the case according to s. 214 para. 1,

(d) suspend the criminal prosecution according to para. 4,

- (e)¹⁵⁷ to stop criminal prosecution according to s. 215 para. 1 letter c), e), f) g) and para. 2 and 3 or conditionally stop criminal prosecution according to para. 1, or conditionally stop the criminal prosecution of the cooperating accused according to s. 218 para. 1,
- (f) approve the settlement and stop the criminal prosecution according to s. 220 para. 1,
- (g) to order the seizure of the accused's property and to determine to which means and things this seizure does not apply, or to cancel such seizure,
- (h) to secure the injured party's right to compensation for damage, to cancel this security, even partially, or to remove the matter from it,
- (i) order the exhumation of the corpse,
- (j) to request consent for criminal prosecution or for filing a motion to take a person into custody, in which case the consent of the National Council of the Slovak Republic, the Judicial Council of the Slovak Republic, the Constitutional Court or the European Parliament is required for such an act,
- (k) propose to the court that the accused be taken into custody and that the period of detention be extended,
- (l) propose requesting the accused from abroad,
- (m) carry out a preliminary investigation in proceedings for extradition to a foreign country, unless this law provides otherwise,
- (n) propose to the court, based on the request of the relevant foreign authority, the preliminary seizure of property belonging to a person against whom criminal proceedings

¹⁵⁷ **Druhý diel**

Úkony prokurátora

s. 231

Iba prokurátor je oprávnený v prípravnom konaní

- (a) podať obžalobu,
- (b) uzavrieť s obvineným dohodu o vine a treste a podať návrh súdu na jej schválenie,
- (c) postúpiť vec podľa s. 214 ods. 1,
- (d) prerušiť trestné stíhanie podľa s. 228 ods. 4,
- (e) zastaviť trestné stíhanie podľa s. 215 ods. 1 písm. c), e), f) a g) a ods. 2 a 3 alebo podmienčne zastaviť trestné stíhanie podľa s. 216 ods. 1, alebo podmienčne zastaviť trestné stíhanie spolupracujúceho obvineného podľa s. 218 ods. 1,
- (f) schváliť zmier a zastaviť trestné stíhanie podľa s. 220 ods. 1,
- (g) nariadiť zaistenie majetku obvineného a určiť, na ktoré prostriedky a veci sa toto zaistenie nevzťahuje, alebo zrušiť také zaistenie,
- (h) vykonať zaistenie nároku poškodeného na náhradu škody, zrušiť toto zaistenie, a to aj čiastočne, alebo vec z neho vyňať,
- (i) nariadiť exhumáciu mŕtvoly,
- (j) vyžiadať súhlas na trestné stíhanie alebo na podanie návrhu na vzatie do väzby osoby, v ktorej prípade je na taký úkon potrebný súhlas Národnej rady Slovenskej republiky, Súdnej rady Slovenskej republiky, ústavného súdu alebo Európskeho parlamentu,
- (k) navrhnúť súdu vzatie obvineného do väzby a predĺženie doby trvania väzby,
- (l) navrhnúť vyžiadanie obvineného z cudziny,
- (m) vykonať predbežné vyšetrenie v konaní o vydanie do cudziny, ak tento zákon neustanovuje inak,
- (n) navrhnúť súdu, na základe žiadosti príslušného cudzieho orgánu, predbežné zaistenie majetku patriaceho osobe, proti ktorej sa vedie v cudzine trestné stíhanie alebo časti tohto majetku nachádzajúceho sa na území Slovenskej republiky.

are being conducted abroad, or part of this property located in the territory of the Slovak Republic.

For further provisions see: The **law of March 28, 2001** about the prosecutor's office (153/2001 Coll.) **16**

bb. Via National Administrative Decrees under Criminal Procedural Law

The following Decree should be considered: **17**

- **275/2022 Coll. DECREE** Ministry of the Interior of the Slovak Republic of July 26, 2022 on the scope of the implementation of decisions, measures and acts of criminal proceedings in the investigation or abbreviated investigation **18**

The Ministry of the Interior of the Slovak Republic according to s. 10 para. 9 of the Criminal Code, as amended, provides: **19**

Section 1¹⁵⁸

A member of the Police Force assigned to the criminal police service, the financial police service, the public order police service, the traffic police service, the railway police service, the border and foreigner police service or the inspection service is entitled (a) request the cooperation of a person according to s. 3 para. 1 of the Criminal Code,

¹⁵⁸ Ministerstvo vnútra Slovenskej republiky podľa s. 10 ods. 9 Trestného poriadku v znení neskorších predpisov ustanovuje:

s. 1 Vyhláška 275/2022 Z. z.

Príslušník Policajného zboru zaradený v službe kriminálnej polície, službe finančnej polície, službe poriadkovej polície, službe dopravnej polície, službe železničnej polície, službe hraničnej a cudzineckej polície alebo v inšpekčnej službe je oprávnený

- (a) požiadať o poskytnutie súčinnosti osoby podľa s. 3 ods. 1 Trestného poriadku,
- (b) pribrať do konania tlmočníka podľa s. 28 ods. 1 Trestného poriadku,
- (c) pribrať do konania prekladateľa podľa s. 28 ods. 4 Trestného poriadku,
- (d) zaistiť vec na účely dokazovania podľa s. 89a ods. 1 Trestného poriadku,
- (e) prevziať zaistenú vec podľa s. 92 Trestného poriadku,
- (f) vrátiť vec podľa s. 97 ods. 1 alebo ods. 2 Trestného poriadku,
- (g) predat' vec alebo odovzdať vec na predaj podľa s. 97 ods. 3 Trestného poriadku,
- (h) vydať vec podľa s. 98 ods. 2 Trestného poriadku,
- (i) zničiť vec podľa s. 98 ods. 3 Trestného poriadku,
- (j) predvolať svedka podľa s. 127 Trestného poriadku alebo požiadať o jeho predvedenie podľa 128 Trestného poriadku,
- (k) vyžiadať odborné vyjadrenie alebo písomné potvrdenie podľa s. 141 ods. 1 Trestného poriadku,
- (l) vykonať obhliadku podľa s. 154 ods. 1 Trestného poriadku,
- (m) vykonať prehliadku tela podľa s. 155 ods. 1 Trestného poriadku,
- (n) vykonať odber biologického materiálu, ktorý nie je spojený so zásahom do telesnej integrity osoby podľa s. 155 ods. 2 Trestného poriadku,
- (o) vykonať úkony na zistenie totožnosti osoby podľa s. 155 ods. 5 Trestného poriadku,
- (p) vydať uznesenie o oprave uznesenia podľa s. 174 ods. 1 v spojení s s. 180 Trestného poriadku,
- (q) prijať trestné oznámenie podľa s. 196 ods. 1 Trestného poriadku,
- (r) vykonať výsluch osoby podľa s. 196 ods. 2 Trestného poriadku,
- (s) vydať uznesenie o začatí trestného stíhania podľa s. 199 ods. 1 alebo ods. 2 Trestného poriadku, ak vykonal úkon podľa písmena d) alebo písmena l),
- (t) vyhľadať a zabezpečiť dôkazy, aby mohli byť vykonané v ďalšom konaní podľa s. 203 ods. 1 písm. b) Trestného poriadku.

- (b) add an interpreter to the proceedings according to s. 28 para. 1 of the Criminal Code,
- (c) to add to the proceedings of the translator according to s. 28 para. 4 of the Criminal Code,
- (d) to seize the matter for the purposes of evidence according to s. 89a para. 1 of the Criminal Code,
- (e) take over the seized item according to s. 92 of the Criminal Code,
- (f) to return the matter according to s. 97 para. 1 or para. 2 of the Criminal Code,
- (g) sell the thing or hand over the thing for sale according to s. 97 para. 3 of the Criminal Code,
- (h) issue a case according to s. 98 para. 2 of the Criminal Code,
- (i) to destroy the thing according to s. 98 para. 3 of the Criminal Code,
- (j) summon a witness according to s. 127 of the Criminal Code or request his production according to 128 of the Criminal Code,
- (k) to request an expert opinion or written confirmation according to s. 141 para. 1 of the Criminal Code,
- (l) perform an inspection according to s. 154 para. 1 of the Criminal Code,
- (m) perform a body search according to s. 155 para. 1 of the Criminal Code,
- (n) perform collection of biological material that is not connected with interference with the bodily integrity of a person according to s. 155 para. 2 of the Criminal Code, perform actions to establish the identity of a person according to s. 155 para. 5 of the Criminal Code,
- (o) perform acts to establish the identity of a person pursuant to Section 155(5) of the Criminal Procedure Code,
- (p) issue a resolution on the correction of the resolution according to s. 174 para. 1 in conjunction with s. 180 of the Criminal Code,
- (q) to accept a criminal report according to s. 196 para. 1 of the Criminal Code,
- (r) to interrogate a person according to s. 196 para. 2 of the Criminal Code,
- with) to issue a resolution on initiation of criminal prosecution according to s. 199 para. 1 or para. 2 of the Criminal Code, if he performed an act according to letter d) or letter l),
- (s) issue a resolution on the commencement of criminal proceedings pursuant to Section 199(1) or (2) of the Criminal Procedure Code, if it has performed an act pursuant to letter d) or letter l),
- (t) search for and secure evidence so that it can be used in further proceedings pursuant to s. 203 para. 1 letter b) Criminal Code.

Section 2

A member of the Police Force assigned to the criminal police service or the financial police service in a Police Force unit with jurisdiction over the entire territory of the

Slovak Republic or in the inspection service is entitled, in addition to the decisions, measures and actions specified in s. 1

- (a)¹⁵⁹ request data according to s. 3 para. 5 of the Criminal Code,
- (b) provide documents for securing the injured party's claim according to s. 50 of the Criminal Code,
- (c) provide documents for the issuance of an order for the seizure of items important for criminal proceedings according to Sections 89 to 106 of the Criminal Code,
- (d) provide documents for the issuance of a decision on the extension of the period of seizure of property or things according to Sections 95 to 96g and 98a of the Criminal Code,
- (e) to investigate and carry out actions according to s. 119 para. 2 of the Criminal Code,
- (f) to interrogate a witness according to Sections 131 to 139 of the Criminal Code,
- (g) to conduct an expert hearing according to s. 145 para. 2 or s. 147 para. 3 of the Criminal Code,
- (h) to initiate seizure of property, part of property or thing according to s. 425 para. 1, s. 428 para. 2, s. 461 para. 2 or s. 461a para. 2 of the Criminal Code.

d) Urgent Measures in Accordance with National Law Necessary to Ensure Effective Investigations

E.g. provisions in relation to the Gathering Evidence quickly

20

Criminal Procedure Code

21

SECOND Part

PREPARATORY PROCEEDINGS

The first part

Initiation of preliminary proceedings Initiation of criminal prosecution

(4) Criminal prosecution shall be initiated by the execution of an arresting act, an urgent act or a non-repeatable act even if it was carried out by a non-competent police officer, if it was not possible to get it to be carried out by a competent police officer, and no later

¹⁵⁹ s. 2 Vyhláška 275/2022 Z. z.

Príslušník Policajného zboru zaradený v službe kriminálnej polície alebo v službe finančnej polície na útvare Policajného zboru s pôsobnosťou pre celé územie Slovenskej republiky alebo v inšpekčnej službe je okrem rozhodnutí, opatrení a úkonov uvedených v s. 1 oprávnený aj

- (a) požiadať o údaje podľa s. 3 ods. 5 Trestného poriadku,
- (b) zabezpečovať podklady pre zaistenie nároku poškodeného podľa s. 50 Trestného poriadku,
- (c) zabezpečovať podklady pre vydanie príkazu na zaistenie vecí dôležitých pre trestné konanie podľa s. 89 až 106 Trestného poriadku,
- (d) zabezpečovať podklady pre potreby vydania rozhodnutia o predĺžení lehoty zaistenia majetku alebo veci podľa s. 95 až 96g a 98a Trestného poriadku,
- (e) zisťovať a vykonávať úkony podľa s. 119 ods. 2 Trestného poriadku,
- (f) vykonať výsluch svedka podľa s. 131 až 139 Trestného poriadku,
- (g) vykonať výsluch znalca podľa s. 145 ods. 2 alebo s. 147 ods. 3 Trestného poriadku,
- (h) iniciovať zaistenie majetku, časti majetku alebo veci podľa s. 425 ods. 1, s. 428 ods. 2, s. 461 ods. 2 alebo s. 461a ods. 2 Trestného poriadku.

than three days after its execution, the case shall be handed over to the competent police officer together with a resolution to initiate criminal prosecution.¹⁶⁰

Procedure for summary investigation

Section 203

(1) During the abbreviated investigation, the police officer proceeds according to the provisions of this law on investigation with the following deviations:

(a) the witness will be questioned if it is a non-repeatable act, an urgent act or if it is a witness who was personally present when the crime was committed; in other cases, he will only request an explanation, of which rather a record,

(b) seek and secure evidence so that it may be taken in further proceedings, of which he shall make a record,

(c) the abbreviated investigation must usually be completed within two months of the indictment.

(2) If the abbreviated investigation is not completed within two months from the filing of the charge, the police officer will notify the prosecutor in writing why the abbreviated investigation could not be completed and what actions still need to be taken. The prosecutor can instruct the police officer to change the scope of actions that have yet to be carried out, or to order an investigation into the matter.

22 Another quick measure is the seizure of funds. S. 95 CPC provides that the Senate or the Public Prosecutor may detain the funds:

(1) Where the facts indicate that funds in an account in a bank or a branch of a foreign bank or other funds are an instrument of, or the proceeds of, criminal activity.

¹⁶⁰ **Postup pri skrátrenom vyšetrovaní**

s. 203

(1) Pri skrátrenom vyšetrovaní postupuje policajt podľa ustanovení tohto zákona o vyšetrovaní s týmito odchýlkami:

(a) výsluch svedka vykoná, ak ide o neopakovateľný úkon, neodkladný úkon alebo ak ide o svedka, ktorý bol osobne prítomný pri páchaní trestného činu; v ostatných prípadoch vyžiada iba vysvetlenie, o ktorom spíše záznam,

(b) vyhľadá a zabezpečí dôkazy, aby mohli byť vykonané v ďalšom konaní, o čom urobí záznam,

(c) skrátané vyšetrovanie treba skončiť spravidla do dvoch mesiacov od vznesenia obvinenia.

(2) Ak sa skrátané vyšetrovanie neskončí do dvoch mesiacov od vznesenia obvinenia, policajt prokurátorovi písomne oznámi, prečo nebolo možné skrátané vyšetrovanie skončiť a aké úkony je potrebné ešte vykonať. Prokurátor môže policajtovi pokynom zmeniť rozsah úkonov, ktoré majú byť ešte vykonané, alebo vo veci nariadiť vyšetrovanie.

5. Article 29 Lifting Privileges or Immunities

- | | |
|--|--|
| <p>a) National Privilege and Immunity Provisions, Para 1
.....173</p> <p>aa. Parliamentary Privilege or Immunity ... 173</p> | <p>bb. Provisions on the Lifting of Immunities.... 175</p> <p>b) Immunities and Privileges under Union Law, Para 2.. 175</p> |
|--|--|

1. Where the investigations of the EPPO involve persons protected by a privilege or immunity **under national law**, and such privilege or immunity presents an obstacle to a specific investigation being conducted, the European Chief Prosecutor shall make a reasoned written request for its lifting **in accordance with the procedures laid down by that national law**.

2. Where the investigations of the EPPO involve persons protected by privileges or immunities under the Union law, in particular the Protocol on the privileges and immunities of the European Union, and such privilege or immunity presents an obstacle to a specific investigation being conducted, the European Chief Prosecutor shall make a reasoned written request for its lifting in accordance with the procedures laid down by Union law.

a) National Privilege and Immunity Provisions, Para 1

aa. Parliamentary Privilege or Immunity

First of all, it should be remembered that Members of Parliament have **absolute freedom of speech in their parliament** as this is granted for its members but this does not mean a freedom for PIF offences, *argumentum e contrario*. This situation in most member states is comparable. This constitutional mechanism keeps the instruments of **checks and balances** in place.¹⁶¹ Although, it might be unjust for the private individual, it also guarantees a **level of transparency**. The *telos* and *ratio legis* are to ensure that they also enjoy freedom from arrest for any civil debt and can operate their political activity (without the fear of *fumus persecutionis*¹⁶² “that is, where proceedings are brought by a political adversary or appear to be motivated primarily by the desire to harm the MEP”¹⁶³).

The possible **legal defence strategies** under Article 29 EPPO Regulation include putting arguments forward for any procedural errors, competence issues, breaches of immunity

¹⁶¹ Callewaert 2021 questions whether the EPPO is tied to ECtHR case-law, if it would, it could apply in cases regarding Art. 29. Already in Negri 2017 tried to find best practices for the EPPO. Nowadays some are already established, but still a profound EPPO related jurisprudence is missing – despite the recent cases of the ECJ. Staffler 2024 on procedural safeguards that are equally protected in nearly all democratic constitutions, see mn. 50 et seq.

¹⁶² See Stöger 2015, p. 147. This concept is known in the Member states, see Iovene and Recchia 2017, p. 162.

¹⁶³ For this definition see Bradely 2018, Chapter 14, III. Part E.

rights, and violations of EU fundamental rights. Main arguments might rely on **non-compliance with essential procedural rules, lack of legal basis**, EPPO exceeding its competence, **infringement of Articles 7–9 of Protocol No. 7**, and failure to recognise *fumus persecutionis*.¹⁶⁴ The Slovakian Constitution protects the Deputies of the Slovakian Parliament:

3 Article 78¹⁶⁵

(1) A deputy cannot be prosecuted for voting in the National Council of the Slovak Republic or in its committees, even after the end of his mandate.

(2) A deputy cannot be prosecuted for statements made in the National Council of the Slovak Republic or in its body while performing the function of a deputy, even after the termination of his mandate. The MP is subject to the disciplinary authority of the National Council of the Slovak Republic.

(3) A member of parliament cannot be taken into custody without the consent of the National Council of the Slovak Republic.

(4) If a member of parliament has been caught and detained in a criminal act, the competent authority is obliged to immediately notify the chairman of the National Council of the Slovak Republic and the chairman of the Mandate and Immunity Committee of the National Council of the Slovak Republic. If the Mandate and Immunity Committee of the National Council of the Slovak Republic does not subsequently approve the detention, the deputy must be released immediately.

(5) If a member of parliament is under arrest, his mandate does not expire, it just does not apply.

Article 79

A member of parliament may refuse to testify in matters he learned about while performing his duties, even if he has ceased to be a member of parliament.

¹⁶⁴ See e.g. the Action brought on 19 April 2024 – *Kaili v Parliament* (Case T-212/24). The decision shows that the EPPO is closely scrutinized by defence lawyers.

¹⁶⁵ Čl. 78

(1) Za hlasovanie v Národnej rade Slovenskej republiky alebo v jej výboroch nemožno poslanca sťahovať, a to ani po zániku jeho mandátu.

(2) Za výroky pri výkone funkcie poslanca prednesené v Národnej rade Slovenskej republiky alebo v jej orgáne nemožno poslanca trestne sťahovať, a to ani po zániku jeho mandátu. Poslanec podlieha disciplinárnej právomoci Národnej rady Slovenskej republiky.

(3) Poslanca nemožno vziať do väzby bez súhlasu Národnej rady Slovenskej republiky.

(4) Ak bol poslanec pristihnutý a zadržaný pri trestnom čine, príslušný orgán je povinný to ihneď oznámiť predsedovi Národnej rady Slovenskej republiky a predsedovi Mandátového a imunitného výboru Národnej rady Slovenskej republiky. Ak Mandátový a imunitný výbor Národnej rady Slovenskej republiky následný súhlas na zadržanie nedá, poslanec musí byť ihneď prepustený.

(5) Ak je poslanec vo výkone väzby, jeho mandát nezaniká, iba sa neuplatňuje.

bb. Provisions on the Lifting of Immunities

The Mandate and Immunity Committee of the National Council of the Slovak Republic decides on the matter and has the power to cut off further actions of the prosecutor. 4

b) Immunities and Privileges under Union Law, Para 2

See Article 29 EPPO Regulation within the Commentary¹⁶⁶ and see **Protocol No 7**. 5

Annex 3 - Request for the waiver of immunity In accordance with Article 5 / Article 6 of the Working Arrangements

1. EPPO case references; 2. Name of the person concerned and all other identification details available (nationality, personnel number, place of employment)
3. Context and factual background of the EPPO investigation; 4. Alleged offence(s) and applicable national law; 5. Proposed legal basis for the waiver
6. In case the official / other servant of the EU cannot be informed of and heard on the request to waive the immunity, the detailed grounds for not hearing the person concerned, so as to enable the Parliament to proceed to the necessary evaluation
7. Any other relevant information

Annex 4 - Request to lift the inviolability of the European Parliament's premises / buildings / archives In accordance with Article 7 of the Working Arrangements, the European Public Prosecutor's Office herewith submits a request to lift the inviolability of the European Parliament's premises/buildings/archives:

1. EPPO Case references; 2. Name of person(s) concerned by the request, all other identification details available (nationality, personnel number, place of employment) and their respective status in the investigation;; 3. Context and factual background of the EPPO investigation; 4. Alleged offence(s) and applicable national law; 5. Documents requested and/or premises to be accessed; 6. If applicable, an explanation as to why a waiver of immunity of the person against whom the investigation is directed is not necessary at this stage of the proceedings; 7. If applicable, a specific motivation if any restriction under Article 25 of Regulation (EC) 2018/1725 shall be applied 8 and any other relevant information [signature of the requesting EPPO]¹⁶⁷

¹⁶⁶ Hauck 2026b, Art. 29, mn. 1 et seq.

¹⁶⁷ Two examples, which are commonly attached to the Working Arrangements, which the EPPO concluded with the EU IBOAs, EU Commission, EU Parliament, EU Council and EIB, EIF, Court Court of Auditors, Europol etc. – even with some national (private and state) partners, if they allocate EU money. See C(2021) 4012 final. And see <https://www.steppo-eulaw.com/Topic6/EPPO%20and%20European%20Commission%20Working%20Agreement.pdf>; <https://www.eppo.europa.eu/sites/default/files/2021-12/Working%20Arrangement%20EPPO%2C%20EIB%20and%20EIF%20signed%20on%207%20December%202021.pdf>. Please see online for more.

[...]

SECTION 2

Rules on investigation measures and other measures

VI. National Law Applicable in EPPO Investigations with Special Focus on Investigation Measures

1. Article 30 Investigation Measures and Other Measures

1. Article 30 Investigation Measures and Other Measures	Loss or Contamination of Evidence	176	181
a) Member States Shall Ensure that the EDPs are Entitled to Order or Request	dd. Para 1(b) Obtaining the Production of Any Relevant Object or Document Either in Its Original Form or in Another Specified Form.....	178	182
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(1) Search Measures.	(2) Obtaining Banking Account Data and Traffic Data	179	187
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(2) Conservatory Measures Necessary to Preserve Integrity / Necessary to Avoid the			

ff. Para 1(d) Freezing Instrumentalities or Proceeds of Crime, Including Assets	189	Categories of Persons or Professionals with an LLP Obligation, Article 29	215
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c) Para 2: Specific Restrictions in National Law Applicable to Certain		f) Para 5: National Procedures and Modalities for Taking Investigative Measures	221

1. At least in cases where the offence subject to the investigation is punishable by a maximum penalty of at least 4 years of imprisonment, Member States shall ensure that the European Delegated Prosecutors are entitled to order or request the following investigation measures:

- (a) search any premises, land, means of transport, private home, clothes and any other personal property or computer system, and take any conservatory measures necessary to preserve their integrity or to avoid the loss or contamination of evidence;
- (b) obtain the production of any relevant object or document either in its original form or in some other specified form;
- (c) obtain the production of stored computer data, encrypted or decrypted, either in their original form or in some other specified form, including banking account data and traffic data with the exception of data specifically retained in accordance with national law pursuant to the second sentence of Article 15(1) of Directive 2002/58/EC of the European Parliament and of the Council;
- (d) freeze instrumentalities or proceeds of crime, including assets, that are expected to be subject to confiscation by the trial court, where there is reason to believe that the owner, possessor or controller of those instrumentalities or proceeds will seek to frustrate the judgement ordering confiscation.
- (e) intercept electronic communications to and from the suspect or accused person, over any electronic communication means that the suspect or accused person is using;
- (f) track and trace an object by technical means, including controlled deliveries of goods.

2. Without prejudice to Article 29, the investigation measures set out in paragraph 1 of this Article may be subject to conditions in accordance with the applicable national law

if the national law contains specific restrictions that apply with regard to certain categories of persons or professionals who are legally bound by an obligation of confidentiality.

3. The investigation measures set out in points(c), (e) and (f) of paragraph 1 of this Article may be subject to further conditions, including limitations, provided for in the applicable national law. In particular, Member States may limit the application of points (e) and (f) of paragraph 1 of this Article to specific serious offences. A Member State intending to make use of such limitation shall notify the EPPO of the relevant list of specific serious offences in accordance with Article 117.


4. The European Delegated Prosecutors shall be entitled to request or to order any other measures in their Member State that are available to prosecutors under national law in similar national cases, in addition to the measures referred to in paragraph 1.

5. The European Delegated Prosecutors may only order the measures referred to in paragraphs 1 and 4 where there are reasonable grounds to believe that the specific measure in question might provide information or evidence useful to the investigation, and where there is no less intrusive measure available which could achieve the same objective. The procedures and the modalities for taking the measures shall be governed by the applicable national law.

- 1 Art. 30 EPPO Regulation contains many **possibilities to discover EU frauds** and includes **intrusive and effective means** of investigative tools. Conducting the investigations, it is important to **closely obey the law and follow the details**. The following provisions from the Criminal Procedure Code of Slovakia is not “law in the books” but the fundamental requisite to combat EU frauds *in praxi*.

a) Member States Shall Ensure that the EDPs are Entitled to Order or Request

aa. Adaption/Adoption Law of the Member State

 *Nota bene:* The authorization of an EDP (the “handling” EDP in one of the MS) to order or request could/should or must be enshrined in the new adaption laws which the Member States enacted to be fully operational for the EPPO and its tasks. As most of the Member States either amended their Criminal Procedure Code or their Code of the Organization of the Judiciary and/or the Prosecutors Act, the relevant provision(s) is (are) presented in the following.

bb. Provisions in the Slovak Codes

- 2 Investigation measures and tools are anchored in the **Slovakian Criminal Procedure Code**, the 563/2009 Coll. 563 from 1 December 2009 on tax administration (Tax code) and on the amendment of certain laws as amended 2023 and the Customs Law.

b) Investigation Measures of the EPPO in Slovakia

cc. Para 1(a)

(1) Search Measures

(a) Search of Any Premises or Land

The fifth part of the Slovakian CPC contains rules on the home and personal inspection, inspection of other premises and land, entry into the dwelling, other premises and land: **3**

Section 99¹⁶⁸ Reasons for home search and personal search and search of other premises and land **4**

(1) A house search can be carried out if there is a reasonable suspicion that there is something important for criminal proceedings in the apartment or in another space used for living or in the spaces belonging to them (hereinafter referred to as “dwelling”) or that a person suspected of committing a crime is hiding there, or it is necessary to seize movable property to satisfy the injured party’s claim for compensation.

(2) For the reasons stated in paragraph 1, an inspection of non-residential premises (hereinafter referred to as “other premises”) and an inspection of the land, which are not publicly accessible, can also be carried out.

The requisite “reasonable suspicion” is equal to other EU countries, such as France and Germany (see → the other Volumes in this Series). **5**

(b) Search of Any Means of Transport

See ss. 99 et seq. CPC. **6**

(c) Search of Any Private Home

See ss. 99 et seq. CPC. **7**

(d) Search of Any Clothes and Any Other Personal Property

A personal search is foreseen in s. 99 CPC: **8**

¹⁶⁸ s. 99

Dôvody domovej prehliadky a osobnej prehliadky a prehliadky iných priestorov a pozemkov

(1) Domovú prehliadku možno vykonať, ak je dôvodné podozrenie, že v byte alebo v inom priestore slúžiacom na bývanie alebo v priestoroch k nim patriacim (ďalej len “obydlie”) je vec dôležitá pre trestné konanie alebo že sa tam skrýva osoba podozrivá zo spáchania trestného činu, alebo je potrebné vykonať zaistenie hnutelných vecí na uspokojenie nároku poškodeného na náhradu škody.

(2) Z dôvodov uvedených v odseku 1 možno vykonať aj prehliadku priestorov neslúžiacich na bývanie (ďalej len “né priestory”) a prehliadku pozemku, ktoré nie sú verejne prístupné. [...]

- 9 **Section 99 para. 3 and 4 CPC**¹⁶⁹
[...]
(3) A personal search can be carried out if there is a reasonable suspicion that someone is carrying something important for criminal proceedings.
(4) A personal search may be conducted on a detained person and on a person who has been arrested or is being taken into custody even if there is a suspicion that he or she is carrying a weapon or other thing that could endanger the person's life or health.

10 The Financial Administration Law contains further provisions:

- 11 **Financial Administration Law (35/2019 Coll.)**
Section 40 Authorization to search a person
(1) An armed member of the financial administration is authorized to conduct a search of a person if there is a reasonable suspicion that the person has goods or things that are subject to customs supervision, tax supervision or supervision according to special regulations, 96) according to which the financial administration authorities perform their tasks, or when during the inspection of the fulfilment of the obligation to report monetary funds in cash with an escort according to special regulation 96a) and during the inspection carried out for the purpose of fulfilling the obligation to report monetary funds in cash without an escort according to a special regulation. 96b) Only a person of the same sex can perform a search of a person.
(2) A search of a person can only be carried out if the request of an armed member of the financial administration to hand over goods or things is unsuccessful.
(3) The search will be conducted in the presence of a non-participating person of the same sex; this does not apply if her life or health could be endangered during the search. An armed member of the financial administration will draw up a record of the consent of a non-participating person.
(4) If the searched person offers passive resistance, an armed member of the financial administration is authorized to remove individual parts of the searched person's clothing in order to reliably ascertain whether the person in the clothing or on his body has goods or items subject to customs supervision, tax supervision or supervision according to special regulations, 96) according to which the financial administration authorities carry out their tasks, and to order a person to undergo a medical examination to achieve the

¹⁶⁹ s. 99

Dôvody domovej prehliadky a osobnej prehliadky a prehliadky iných priestorov a pozemkov

[...]

(3) Osobnú prehliadku možno vykonať, ak je dôvodné podozrenie, že niekto má pri sebe vec dôležitú pre trestné konanie.

(4) U zadržanej osoby a u osoby, ktorá bola zatknutá alebo ktorá sa berie do väzby, možno vykonať osobnú prehliadku aj vtedy, ak je tu podozrenie, že má pri sebe zbraň alebo inú vec, ktorou by mohla ohroziť život alebo zdravie osoby.

purpose pursued by it. If a person is to undergo a medical examination, an armed member of the financial administration is obliged to inform this person of the reasons for the medical examination.

(5) An armed member of the financial administration is obliged to make an official record of the search of a person. The requirements of the official record of the search of a person and the requirements of the minutes on the consent of a person not participating in the search shall be established by a generally binding legal regulation issued by the Ministry of Finance.

(e) Search of Any Computer System

The search of a computer in Slovakia depends on the provisions for the seizure of an object. Seizure is regulated in Part Four, ss. 89 et seq. Items that may serve as evidence of a criminal offence may be considered important information in criminal proceedings. In principle, the holder of possession or owner must hand over the item to the police, s. 89a para 1: “upon request”. s. 91 regulates access to data stored on a seized item. When it comes to securing this stored computer data, the chairman of the senate and before the start of criminal prosecution or in preliminary proceedings the prosecutor must issue an order, s. 91 CPC.

12

(2) Conservatory Measures Necessary to Preserve Integrity / Necessary to Avoid the Loss or Contamination of Evidence

Section 108 CPC¹⁷⁰ Detention of shipments

(1) If, in order to clarify facts relevant to the criminal proceedings, it is necessary to find out the content of undelivered telegrams, letters or other shipments that come from or

13

¹⁷⁰ Šiesty diel

Zadržanie, otvorenie a zámena obsahu zásielok, kontrolovaná dodávka a predstieraný prevod

s. 108 Trestný Poriadok Zadržanie zásielok

(1) Ak je na objasnenie skutočností závažných pre trestné konanie nevyhnutné zistiť obsah nedoručených telegramov, listov alebo iných zásielok, ktoré pochádzajú od obvineného alebo sú mu určené, predseda senátu a pred začatím trestného stíhania alebo v prípravnom konaní prokurátor alebo s jeho súhlasom policajt vydá príkaz, aby mu ich pošta alebo právnická osoba, ktorá vykonáva ich prepravu, vydali.

(2) V trestnom konaní o zločinoch, korupcii, trestnom čine zneužívania právomoci verejného činiteľa a trestnom čine legalizácie výnosu z trestnej činnosti môže predseda senátu a pred začatím trestného stíhania alebo v prípravnom konaní na návrh prokurátora sudca pre prípravné konanie vydať príkaz, aby mu pošta alebo právnická osoba, ktorá vykonáva prepravu zásielok, vydala zásielku, pri ktorej je dôvodné podozrenie, že ňou bol spáchaný taký trestný čin alebo s takým trestným činom súvisí, ak je na objasnenie skutočností závažných pre trestné konanie nevyhnutné zistiť jej obsah.

(3) Bez príkazu podľa odseku 2 možno prepravu zásielky zadržať na príkaz prokurátora alebo policajta, ale len vtedy, ak nemožno príkaz podľa odseku 2 vopred zadovážiť a vec neznesie odklad. Ak v takom prípade nedôjde pošte alebo právnickej osobe vykonávajúcej prepravu zásielok do troch dní príkaz predsedu senátu a v prípravnom konaní sudcu pre prípravné konanie, aby sa mu zásielky vydali, nesmie pošta alebo právnická osoba prepravu zásielok ďalej zdržiavať. Listovú zásielku alebo iný nosič informácií medzi obhajcom a obvineným nemožno zadržať.

(4) Príkaz na vydanie zásielok podľa odseku 1 alebo 2 sa musí vydať písomne a vždy sa doručí pošte alebo právnickej osobe vykonávajúcej ich prepravu. Príkaz na vydanie zásielok podľa odseku 2 sa musí odôvodniť.

are intended for the accused, the president of the senate and before the start of the criminal prosecution or in the preliminary proceedings the prosecutor or, with his consent, the police officer, issues an order that they were issued to him by the post office or the legal entity that transports them.

(2) In criminal proceedings on crimes, corruption, the criminal offence of abuse of power by a public official and the criminal offence of legalization of income from criminal activity, the chairman of the senate may, before the commencement of criminal proceedings or in preliminary proceedings, at the proposal of the prosecutor, the pre-trial judge issue an order that the post office or a legal entity, which carries out the transportation of parcels, issued a parcel in which there is a reasonable suspicion that such a criminal offence was committed by it or is related to such a criminal offence, if it is necessary to find out its contents in order to clarify the facts relevant to the criminal proceedings.

(3) Without an order according to paragraph 2, the transport of the shipment can be detained by order of the prosecutor or a police officer, but only if the order according to paragraph 2 cannot be obtained in advance and the matter cannot bear delay. If, in such a case, the post office or the legal entity carrying out the shipment does not receive an order from the chairman of the senate and the pre-trial judge for the delivery of the shipments within three days, the post office or the legal entity may not further delay the transportation of the shipments. A letter or other carrier of information between the defence attorney and the accused may not be withheld.

(4) The order for the release of shipments according to paragraph 1 or 2 must be issued in writing and always delivered to the post office or the legal entity carrying out their transport. The order to issue shipments according to paragraph 2 must be justified.

dd. Para 1(b) Obtaining the Production of Any Relevant Object or Document Either in Its Original Form or in Another Specified Form

14 The short overview presents the provisions that relate to the Obtainment of the production of any relevant object or document either in its original form or in some other specified form in the Slovakian CPC:

15

Overview Box: National Provisions

SK = ss. 89 et seq. (Securing things important for criminal proceedings), ss. 95 et seq. (Securing crime instruments and proceeds of crime)

Part Four - Seizure of Matters Important for Criminal Proceedings (s. 89 – s. 98a), S. 1 – Case relevant to criminal proceedings (s. 89), s. 89 – Matter important for criminal proceedings, S. Two - Seizure of Evidence (S.s 89a – 94): s. 89a – Obligation to issue a thing, s. 90 – Withdrawal of the case, s. 91 – Preservation, release and withdrawal of computer data, s. 92 – Acceptance of the seized thing, s. 93 – Common provisions, ss. 94 – 96f see below.

s. 96f – Securing a movable thing, s. 96g – Ensuring substitute value, Return of case (s. 97 – s. 98a), s. 97, s. 98, s. 98a – Common provisions for securing property, things and other property values

Authorizations by competent body:

s. 95 para 1 CPC Securing funds, s. 96 paras 1, 2 CPC, s. 96a paras 1, 2 CPC real estate, s. 96 para 1 CPC Real estate inspection, s. 96 paras 1, 2 CPC Ensuring ownership interest in a legal entity, s. 96d paras 1, 2 CPC, s. 96e paras 1, 2 CPC, Securing other assets. 96f CPC, s. 96g CPC

The following structure applies nearly to all provisions: The President of the Senate and the preparatory prosecutor may issue an order for the funds to be seized.

16

ee. Para 1(c)

(1) Obtaining the Production of Stored Computer Data, Encrypted or Decrypted

(a) General Provisions in the CPC

The Criminal Procedure Code applies:

17

Section 91 CPC Retention, release and withdrawal of computer data

(1)¹⁷¹ If, for the purposes of evidence, it is necessary to preserve stored computer data, including operating data that were stored through a computer system, the chairman of the senate and before the start of criminal prosecution or in preliminary proceedings the prosecutor can issue an order, which must also be justified by the factual circumstances,

¹⁷¹ **s. 91 Trestný Poriadok** Uchovanie, vydanie a odňatie počítačových údajov

(1) Ak je na účely dokazovania nevyhnutné uchovanie uložených počítačových údajov vrátane prevádzkových údajov, ktoré boli uložené prostredníctvom počítačového systému, môže predseda senátu a pred začatím trestného stíhania alebo v prípravnom konaní prokurátor vydať príkaz, ktorý musí byť odôvodnený aj skutkovými okolnosťami, osobe, v ktorej držbe alebo pod ktorej kontrolou sa nachádzajú také údaje, alebo poskytovateľovi takých služieb, aby

(a) také údaje uchovali a udržiavali v celistvosti,
 (b) umožnili vyhotovenie a ponechanie si kópie takých údajov,
 (c) znemožnili prístup k takým údajom,
 (d) také údaje odstránili z počítačového systému,
 (e) také údaje vydali na účely dokazovania.

(2) V príkaze podľa odseku 1 písm. a) alebo písm. c) musí byť ustanovený čas, po ktorý bude uchovávanie údajov vykonávané, najviac však 90 dní, a ak je potrebné ich opätovné uchovanie, musí byť vydaný nový príkaz.

(3) Ak uchovávanie počítačových údajov vrátane prevádzkových údajov na účely dokazovania už nie je potrebné, vydá predseda senátu a pred začatím trestného stíhania alebo v prípravnom konaní prokurátor bez meškania príkaz na zrušenie uchovávania týchto údajov.

(4) Príkaz podľa odsekov 1 až 3 sa doručí osobe, v ktorej držbe alebo pod ktorej kontrolou sa nachádzajú také údaje, alebo poskytovateľovi takých služieb, ktorým sa môže uložiť povinnosť zachovať v tajnosti opatrenia uvedené v príkaze.

(5) Osoba, v ktorej držbe alebo pod ktorej kontrolou sa nachádzajú počítačové údaje, vydá tieto údaje, alebo poskytovateľ služieb vydá informácie týkajúce sa týchto služieb, ktoré sú v jeho držbe alebo pod jeho kontrolou, tomu, kto vydal príkaz podľa odseku 1 alebo osobe uvedenej v príkaze podľa odseku 1.

(6) Ak osoba, v ktorej držbe alebo pod ktorej kontrolou sa nachádzajú počítačové údaje, tieto údaje na základe príkazu podľa odseku 1 nevydá, môže ich ten, kto vydal príkaz podľa odseku 1 alebo osoba uvedená v príkaze podľa odseku 1 odňať.

to the person in whose possession or under whose control such data is located, or to the provider of such services to

- (a) kept and kept such data intact,
- (b) enable the creation and retention of a copy of such data,
- (c) have disabled access to such data,
- (d) have deleted such data from the computer system,
- (e) they released such data for evidentiary purposes.

(2) the order according to paragraph 1 letter a) or letter c) the time for which the data will be stored must be established, but no more than 90 days, and if it is necessary to store them again, a new order must be issued.

(3) If the storage of computer data, including operational data, for evidentiary purposes is no longer necessary, the chairman of the senate and, before the start of criminal proceedings or in preliminary proceedings, the prosecutor shall issue an order to cancel the storage of this data without delay.

(4) The order according to paragraphs 1 to 3 shall be delivered to the person in whose possession or under whose control such data are located, or to the provider of such services, who may be required to keep the measures specified in the order confidential.

(5) The person in whose possession or under whose control the computer data is located shall release this data, or the service provider shall release the information relating to these services which are in his possession or under his control, to the person who issued the order under paragraph 1 or to the person specified in order according to paragraph 1.

(6) If the person in whose possession or under whose control the computer data is located does not release this data based on the order according to paragraph 1, the person who issued the order according to paragraph 1 or the person named in the order according to paragraph 1 can take it away.

(b) Special Provisions in the CPC Tax Code and Digital Evidence Act

- 18** The Financial Administration Law 35/2019 Coll. Applies. As seen above, **s. 91 CPC** provides a central procedural provision and authorises prosecutors and courts to order the preservation, copying, disabling of access, deletion, and release of stored computer data for evidentiary purposes. The provision also regulates confidentiality obligations, retention periods, and the seizure of data if voluntary disclosure is refused. In this respect, Slovak law reflects the core Union law requirements regarding the securing and production of electronic evidence. In addition, **the Financial Administration Law No. 35/2019 Coll.** contains special provisions concerning the processing, disclosure, and comparison of personal and digital data for criminal proceedings, particularly in relation to financial and tax offences. S. 118 CPC further allows data comparison across information systems in serious criminal cases:

Section 21¹⁷² Processing of personal data in the performance of financial administration tasks for the purposes of criminal proceedings

(1) In the prevention and detection of crimes referred to in s. 4 para. 3 letters y) and s. 9 para. 2 letters h), detection of perpetrators of crimes and investigations of crimes (hereinafter referred to as “fulfilment of the tasks of financial administration for the purposes of criminal proceedings”), the financial administration is obliged to obtain and process personal data

(a) collect personal data corresponding only to the specified purpose and to the extent necessary for the specified purpose,

(b) keep personal data only for the time that is necessary for the purposes of their processing,

(c) process personal data obtained for these purposes separately from personal data processed in the performance of other financial administration tasks.

(2) When performing the tasks of the financial administration for the purposes of criminal proceedings, the financial administration is also authorized to process personal data that are not listed in the list of personal data according to s. 28 para. 1.

(3) The Financial Administration is authorized to process personal data in the performance of financial administration tasks for the purposes of criminal proceedings to the extent necessary for the performance of these tasks:

(a) to combine personal data obtained for different purposes,

(b) process false personal data; these personal data must be marked as such.

(4) The financial administration is authorized to process personal data when performing the tasks of the financial administration for the purposes of criminal proceedings even without the consent of the person to whom they relate, while it is obliged to take care of the protection of his privacy. If there is no threat to the fulfilment of the tasks of the

¹⁷² **s. 21 Spracúvanie osobných údajov pri plnení úloh finančnej správy na účely trestného konania**

(1) Pri predchádzaní a odhaľovaní trestných činov uvedených v s. 4 ods. 3 písm. y) a s. 9 ods. 2 písm. h), zisťovaní páchatel'ov trestných činov a vyšetrovaní trestných činov (ďalej len „plnenie úloh finančnej správy na účely trestného konania“) je finančná správa pri získavaní a spracúvaní osobných údajov povinná

(a) zhromažďovať osobné údaje zodpovedajúce len určenému účelu a v rozsahu nevyhnutnom na určený účel,

(b) uchovávať osobné údaje len na čas, ktorý je nevyhnutný na účely ich spracúvania,

(c) spracúvať osobné údaje získané na tieto účely oddelene od osobných údajov spracúvaných pri plnení iných úloh finančnej správy.

(2) Pri plnení úloh finančnej správy na účely trestného konania je finančná správa oprávnená spracúvať aj osobné údaje, ktoré nie sú uvedené v zozname osobných údajov podľa s. 28 ods. 1.

(3) Finančná správa je pri spracúvaní osobných údajov pri plnení úloh finančnej správy na účely trestného konania oprávnená v rozsahu potrebnom na plnenie týchto úloh:

(a) zlučovať osobné údaje, ktoré sa získali na rozdielne účely,

(b) spracúvať nepravdivé osobné údaje; tieto osobné údaje sa musia takto označiť.

(4) Finančná správa je oprávnená spracúvať osobné údaje pri plnení úloh finančnej správy na účely trestného konania aj bez súhlasu osoby, ktorej sa týkajú, pričom je povinná dbať na ochranu jej súkromia. Ak nie je predpoklad ohrozenia plnenia úloh finančnej správy na účely trestného konania, finančná správa zlikviduje osobné údaje po splnení účelu bezodkladne.

financial administration for the purposes of criminal proceedings, the financial administration will dispose of personal data immediately after the purpose has been fulfilled.

Section 22¹⁷³ Provision of personal data

(1) The financial administration provides or makes available personal data to other state bodies or persons

(a) according to s. 20,

(b) if it is for the benefit of the person whose personal data is kept, and if this person has given written consent to the provision or disclosure of personal data, or

(c) if the provision or disclosure of personal data is necessary to fulfil an important task carried out in the public interest.

(2) The financial administration shall provide or make available pursuant to paragraph 1 letter a) and b) personal data based on a written request, which must include the purpose for which the personal data is to be provided or made available. Personal data according to paragraph 1 letter c) may the financial administration provide or make available to other state bodies or persons even without a prior written request; the state authority or the person to whom the data was provided or made available is obliged to submit a written request to the financial administration within three calendar days after the removal of the obstacle that prevented the delivery of the written request.

(3) The provided personal data must be accompanied by information on valid decisions of law enforcement authorities, if they are related to that data.

(4) The recipient of data according to paragraphs 1 to 3 is authorized to process personal data for a purpose other than that for which they were provided, only with the prior written consent of the financial administration.

(5) Personal data can be provided abroad even without a written request, if this is stipulated by special regulations or an international agreement.

¹⁷³ s. 22 Poskytovanie osobných údajov

(1) Finančná správa poskytuje alebo sprístupňuje osobné údaje iným štátnym orgánom alebo osobám

(a) podľa s. 20,

(b) ak je to na prospech osoby, o ktorej sa vedú osobné údaje, a ak táto osoba dala na poskytnutie alebo sprístupnenie osobných údajov písomný súhlas, alebo

(c) ak je poskytnutie alebo sprístupnenie osobných údajov nevyhnutné na splnenie dôležitej úlohy realizovanej vo verejnom záujme.⁸⁰⁾

(2) Finančná správa poskytne alebo sprístupní podľa odseku 1 písm. a) a b) osobné údaje na základe písomnej žiadosti, ktorá musí obsahovať účel, na aký sa majú osobné údaje poskytnúť alebo sprístupniť. Osobné údaje podľa odseku 1 písm. c) môže finančná správa poskytnúť alebo sprístupniť iným štátnym orgánom alebo osobám aj bez predchádzajúcej písomnej žiadosti; štátny orgán alebo osoba, ktorej sa údaje poskytli alebo sprístupnili, je povinná do troch kalendárnych dní po odpadnutí prekážky, ktorá bránila doručeniu písomnej žiadosti, predložiť písomnú žiadosť finančnej správe.

(3) K poskytovaným osobným údajom musia byť pripojené informácie o právoplatných rozhodnutiach orgánov činných v trestnom konaní, ak s tými údajmi súvisia.

(4) Prijemca údajov podľa odsekov 1 až 3 je oprávnený spracúvať osobné údaje na iný účel, než na aký sa poskytli, len s predchádzajúcim písomným súhlasom finančnej správy.

(5) Do zahraničia možno poskytovať osobné údaje aj bez písomnej žiadosti, ak tak ustanovujú osobitné predpisy⁷⁸⁾ alebo medzinárodná zmluva.⁵⁹⁾

Section 118 Comparing data in information systems

(1) In criminal proceedings for an intentional crime for which the law provides for a prison sentence with a maximum penalty exceeding three years, corruption, or for another intentional crime for which an international treaty obliges to proceed, data comparisons can be made in information systems that contain characteristic or exclusionary features relating to persons or things important for criminal proceedings, with data in other information systems, if this is necessary for clarifying the crime.

(2) The order to compare data in information systems is issued in writing by the chairman of the senate, before the initiation of criminal proceedings or by the prosecutor during the preliminary proceedings.

(3) The order according to paragraph 1 must contain the designation of the operator of the information system, which is obliged to provide the data, and the definition of the data and test characters necessary for comparison.

(4) The person according to paragraph 3 is obliged to provide the data necessary for comparison. If the requested data cannot be separated from other data, other data will also be provided. These other data cannot be used as evidence.

(5) If the data were provided on information carriers, they must be returned without delay after the comparison has been completed. Data that were transferred to other data carriers must be deleted without delay by the law enforcement agency, the court or the member of the Police Force who performed the comparison, if they are no longer needed for criminal proceedings.

(6) If the record from the data comparison is to be used as evidence, the procedure is appropriate according to s. 115 para. 6.

(7) In a criminal matter other than the one in which the data was compared, the record may be used as evidence only if criminal proceedings for the criminal offence referred to in paragraph 1 are also being conducted in this matter at the same time.

(8) If during the comparison of the data no facts significant for criminal proceedings were found, the law enforcement agency, the court or the member of the Police Force who performed the comparison must destroy the obtained records in the prescribed manner without delay.

(2) Obtaining Banking Account Data and Traffic Data

The Slovakian Criminal Procedure Code provides for the following rules (see as well:

20

Section 3 Cooperation of state authorities, legal entities and natural persons

21

(1)¹⁷⁴ State authorities, higher territorial units, municipalities and other legal entities and natural persons are obliged to provide cooperation to law enforcement authorities and

¹⁷⁴ s. 3 Súčinnosť štátnych orgánov, právnických osôb a fyzických osôb

the court in the performance of their tasks related to criminal proceedings. For other legal entities and natural persons, proven material costs related to this are covered by the state. The provisions of s. 553 paras. 4 and 5; such a proposal can be submitted by the person who incurred material costs.

(2) State authorities, higher territorial units, municipalities and other legal entities are obliged to notify law enforcement authorities without delay of facts indicating that a criminal offence has been committed and to promptly process requests from law enforcement authorities and courts.

(3) Law enforcement authorities and courts are obliged to assist each other in fulfilling the tasks arising from this law. Documents and information can also be delivered between law enforcement authorities and the court in electronic form.

(4) [...]

(5) Data that are the subject of trade secrets, bank secrets or tax secrets, or data from the records of securities in the books **can be requested by the prosecutor before the start of criminal prosecution and in preliminary proceedings**, and with his prior consent by the police officer, in proceedings before the court by the president of the senate.

See as well below → Art. 3 OLAF Regulation under obtaining access to bank accounts.

(3) Exception of Data Specifically Retained in Accordance with National Law (Pursuant to the Second Sentence of Article 15(1) of Directive 2002/58/EC of the European Parliament and of the Council)

22

Transposition deadline: 01/01/2001

- Law no. 428/2002 Coll. on the protection of personal data

Official publication: Collection of Slovak Laws; Number: 167; Publication date: 31 July 2002

- Law no. 610/2003 Coll. on electronic communications

(1) Štátne orgány, vyššie územné celky, obce a iné právnické osoby a fyzické osoby sú povinné poskytnúť súčinnosť orgánom činným v trestnom konaní a súdu pri plnení ich úloh, ktoré súvisia s trestným konaním. Iným právnickým osobám a fyzickým osobám preukázané vecné náklady s týmto spojené hradí štát, pokiaľ osobitný zákon neustanovuje inak. Na konanie a rozhodovanie sa primerane použijú ustanovenia s. 553 ods. 5 a 6; taký návrh môže podať ten, komu vecné náklady vznikli.

(2) Štátne orgány, vyššie územné celky, obce a iné právnické osoby sú povinné bez meškania oznamovať orgánom činným v trestnom konaní skutočnosti nasvedčujúce tomu, že bol spáchaný trestný čin a včas vybavovať dožiadania orgánov činných v trestnom konaní a súdov.

(3) Orgány činné v trestnom konaní a súdy sú povinné si navzájom pomáhať pri plnení úloh vyplývajúcich z tohto zákona. Písomnosti a informácie sa môžu doručovať medzi orgánmi činnými v trestnom konaní a súdom aj v elektronickej forme.

(4) Ustanoveniami odsekov 1 a 2 nie je dotknutá povinnosť zachovávať utajovanú skutočnosť, obchodné tajomstvo, bankové tajomstvo, daňové tajomstvo, poštové tajomstvo alebo telekomunikačné tajomstvo.

(5) Údaje, ktoré sú predmetom obchodného tajomstva, bankového tajomstva alebo daňového tajomstva, alebo údaje z evidencie zaknihovaných cenných papierov môže požadovať pred začatím trestného stíhania a v prípravnom konaní prokurátor a s jeho predchádzajúcim súhlasom aj policajt, v konaní pred súdom predseda senátu.

Official publication: Collection of Slovak Laws; Number: 249; Publication date: 31 December 2003; Pages: 5826–5857

- Law no. 90/2005 Coll., amending Act no. 428/2002 Coll. on personal data protection as amended

Official publication: Collection of Slovak Laws; Number: 40; Publication date: 12 March 2005

- Law no. 117/2006 Coll., amending Act no. 610/2003 Coll. on electronic communications as amended and on amendments to certain regulations

Official publication: Collection of Slovak Laws; Number: 48; Publication date: 1 March 2006

- Law no. 247/2015 Coll., amending Act no. 351/2011 Coll. on electronic communications as amended and on amendments to certain laws

Official publication: Collection of Slovak Laws; Number: 72; Publication date: 15 October 2015

Transposition deadline: 01 May 2004

23

- Law no. on value added tax

Official publication: Collection of Slovak Laws; Number: 97; Publication date: 28 April 2004

- Law no. 471/2009 Coll., amending Act no. 222/2004 Coll. on value added tax as amended

Official publication: Collection of Slovak Laws; Number: 166; Publication date: 24 November 2009

- Law no. 351/2011 Coll. on electronic communications

Official publication: Collection of Slovak Laws; Number: 111; Publication date: 22 October 2011

ff. Para 1(d) Freezing Instrumentalities or Proceeds of Crime, Including Assets

The freezing of instrumentalities and proceeds of crime including assets is part of the criminal procedure and the investigation phase – either in tax, customs or “normal” fraud cases:

24

Overview Box: National Provisions

25

Section 94

Custody of issued, confiscated, taken over or otherwise seized items, S. 3 – Seizure of criminal instruments and proceeds of crime (s. 95 – s. 98a): s. 95 – Securing funds, s. 96 – Securing book-entry securities, s. 96a – Securing real estate, s. 96b – Real estate inspection, s. 96c – Ensuring ownership interest in a legal entity, s. 96d – Securing virtual currency, s. 96e – Securing other property value.

Criminal Procedure Code**The third section****Seizure of instruments of criminal activity and proceeds from criminal activity****Section 95 CPC¹⁷⁵ Preservation of funds**

(1) If the established facts indicate that funds in an account in a bank or in a branch of a foreign bank or other funds are an instrument of criminal activity or intended for the commission of a crime, were used to commit it, or are the proceeds of criminal activity, the chairman of the senate and the prosecutor, in the preliminary proceedings, the prosecutor may issue an order, so that the funds be seized. The seizure order according to the first sentence may also apply to funds additionally received on this account, including accessories, if the reason for the seizure also applies to them are secured.

(2) If the matter cannot be postponed, the prosecutor may issue an order according to paragraph 1 even before the initiation of criminal prosecution. Such an order must be

¹⁷⁵ Tretí oddiel

Zaistenie nástrojov trestnej činnosti a výnosov z trestnej činnosti

s. 95 Zaistenie peňažných prostriedkov

(1) Ak skutočnosti nasvedčujú tomu, že peňažné prostriedky na účte v banke alebo pobočke zahraničnej banky alebo iné peňažné prostriedky sú nástrojom trestnej činnosti alebo výnosom z trestnej činnosti, môže predseda senátu a v prípravnom konaní prokurátor vydať príkaz, aby peňažné prostriedky boli zaistené. Príkaz na zaistenie podľa prvej vety sa môže týkať aj peňažných prostriedkov dodatočne došlých na tento účet vrátane príslušenstva, ak sa dôvod zaistenia vzťahuje aj na ne.

(2) Ak vec neznesie odklad, prokurátor môže vydať príkaz podľa odseku 1 aj pred začatím trestného stíhania. Taký príkaz musí najneskôr do 48 hodín potvrdiť sudca pre prípravné konanie, inak stráca platnosť.

(3) Príkaz musí byť vydaný písomne a musí byť odôvodnený. Uvedie sa v ňom číslo účtu v banke alebo pobočke zahraničnej banky, informácia o tom, či sa príkaz týka aj peňažných prostriedkov dodatočne došlých na účet v banke alebo pobočke zahraničnej banky vrátane príslušenstva, ak sa dôvod zaistenia vzťahuje aj na ne, ako aj suma v príslušnej mene, na ktorú sa zaistenie vzťahuje, pokiaľ ju v čase rozhodovania o zaistení možno vyčíslit'. V príkaze, ak nerozhodne predseda senátu a v prípravnom konaní prokurátor inak, sa zakáza akékoľvek dispozície so zaistenými peňažnými prostriedkami až do výšky zaistenia.

(4) Zaistenie sa nemôže vzťahovať na peňažné prostriedky, ktoré sú potrebné na uspokojovanie nevyhnutných životných potrieb obvineného alebo osoby, ktorej boli zaistené, a na uspokojovanie životných potrieb osoby, o ktorej výchovu alebo výživu sú obvinený alebo osoba, ktorej boli peňažné prostriedky zaistené, povinní sa podľa zákona starať.

(5) Ak pominuli dôvody na zaistenie peňažných prostriedkov, zaistenie sa zruší. Ak pominuli dôvody na zaistenie peňažných prostriedkov v určenej sume, zaistenie sa obmedzí. O zrušení a obmedzení zaistenia rozhodne príkazom predseda senátu a v prípravnom konaní prokurátor.

(6) Príkaz podľa odseku 1 alebo 2 sa vždy doručí banke, pobočke zahraničnej banky alebo inej právnickej osobe, alebo fyzickej osobe, ktorá disponuje peňažnými prostriedkami, a po uskutočnení príkazu aj osobe, ktorej peňažné prostriedky boli zaistené.

(7) So zaistenými peňažnými prostriedkami možno nakladať len po predchádzajúcom písomnom súhlase predsedu senátu a v prípravnom konaní prokurátora. Pokiaľ trvá zaistenie, sú neúčinné všetky právne úkony a uplatnenia nárokov voči zaisteným peňažným prostriedkom.

(8) Osoba, ktorej peňažné prostriedky boli zaistené, má právo žiadať o zrušenie alebo obmedzenie zaistenia. O takej žiadosti musí predseda senátu a v prípravnom konaní prokurátor bezodkladne rozhodnúť. Proti tomuto rozhodnutiu je prípustná sťažnosť. Ak sa žiadosť zamietla, osoba, ktorej peňažné prostriedky boli zaistené, ju môže, ak v nej neuvedie iné dôvody, opakovať až po uplynutí 30 dní odo dňa, keď rozhodnutie o jej predchádzajúcej žiadosti nadobudlo právoplatnosť; inak sa o nej nekoná.

(9) Ak v trestnom konaní je potrebné zaistiť peňažné prostriedky na zabezpečenie nároku poškodeného na náhradu škody, postupuje sa primerane podľa odsekov 1 až 8.

confirmed by the pre-trial judge within 48 hours at the latest, otherwise it becomes invalid.

(3) The order must be issued in writing and must be justified. It shall state the account number at the bank or branch of a foreign bank, information on whether the order also applies to funds subsequently received in the account at the bank or branch of a foreign bank, including accessories, if the reason for the seizure also applies to them, as well as the amount in the relevant currency to which the seizure applies, if it can be quantified at the time of the decision on the seizure. Unless the presiding judge or, in preliminary proceedings, the prosecutor decides otherwise, the order shall prohibit any disposal of the seized funds up to the amount of the seizure.

(4) The seizure may not apply to funds necessary to satisfy the essential living needs of the accused or the person whose funds have been seized, or to satisfy the living needs of a person whose upbringing or maintenance the accused or the person whose funds have been seized is required by law to provide.

(5) If the reasons for seizure of funds have passed, for the seizing purposes of criminal proceedings is no longer necessary, the seizure shall be cancelled. If the reasons for seizing funds it is not necessary in the specified established amount have passed, the seizing reinsurance will be limited. The chairman of the senate decides by order on the cancellation and limitation of detention, and the prosecutor in the preliminary proceedings.

(6) The order according to paragraph 1 or 2 is always delivered to the bank, a branch of a foreign bank or another legal entity, or to a natural person who disposes of the funds, and after the execution of the order is executed, also to the person whose owner of the funds were seized.

(7) Seized funds can only be handled with the prior written consent. The owner of the chairman of the senate and in the preliminary proceedings of the prosecutor. As long as the seizure lasts, all legal actions and claims against the seized funds are ineffective.

(8) A person whose funds have been seized funds has the right to request the cancellation or limitation of the seizure. The president of the senate and the prosecutor in the preliminary proceedings must decide on such a request without delay. An appeal against this decision is admissible. If the request was rejected, the person whose funds were seized may, if he does not state other reasons, repeat it only after 30 days have passed since the decision on his previous request became final; otherwise it is not discussed of the seizure; he must justify such a request.

(9) If, in criminal proceedings, it is necessary to secure funds to secure the injured party's right to compensation for damages, the appropriate procedure shall be followed in accordance with paragraphs 1 to 8.

Section 95a¹⁷⁶

(1) If, according to the result of the evidence in the preliminary proceedings, there is no doubt that the seized funds are not necessary for further proceedings, they will be returned to the owner, if he claimed their return in the criminal proceedings. The return of seized funds to their owner will be decided by a decision of the pre-trial judge at the request of the prosecutor.

(2) The resolution according to paragraph 1 must contain, in addition to the facts established in s. 176, the designation of the person to whom the funds are to be returned, the number of the account in the bank or branch of the foreign bank to which the funds are to be returned, and the amount to be returned.

(3) A complaint, which has a suspensive effect, is admissible against the resolution according to paragraph 1.

(4) After the decision on the return of seized funds has become final, the judge for preliminary proceedings shall without delay deliver a copy of the decision to the bank or branch of the foreign bank in which the account in which the seized funds are kept is kept. The bank or a branch of a foreign bank will transfer funds in the amount and to the account specified in the court decision without delay.

(5) The provisions of paragraphs 1 to 4 do not affect the procedure according to s. 95 para. 5, while always after the return of seized funds, the prosecutor is obliged to examine whether the reasons for further seizure have not disappeared, or whether there is no possibility of restricting the seizure.

Section 95b

(1)¹⁷⁷ If the police officer or prosecutor in the preliminary proceedings decides according to s. 214, s. 215 or s. 228 and the seizure of funds was not according to s. 95 para. 5

¹⁷⁶ **s. 95a**

(1) Ak podľa výsledku dokazovania v prípravnom konaní je nepochybné, že zaistené peňažné prostriedky na ďalšie konanie nie sú potrebné, vrátia sa vlastníkovi, ak si v trestnom konaní uplatnil nárok na ich vrátenie. O vrátení zaistených peňažných prostriedkov ich vlastníkovi rozhodne uznesením sudca pre prípravné konanie na návrh prokurátora.

(2) Uznesenie podľa odseku 1 musí obsahovať okrem skutočností ustanovených v s. 176 aj označenie osoby, ktorej majú byť peňažné prostriedky vrátené, číslo účtu v banke alebo pobočke zahraničnej banky, na ktorý majú byť peňažné prostriedky vrátené, a výšku sumy, ktorá má byť vrátená.

(3) Proti uzneseniu podľa odseku 1 je prípustná sťažnosť, ktorá má odkladný účinok.

(4) Sudca pre prípravné konanie po právoplatnosti rozhodnutia o vrátení zaistených peňažných prostriedkov bez meškania doručí rovnopis rozhodnutia banke alebo pobočke zahraničnej banky, v ktorej je vedený účet, na ktorom sú zaistené peňažné prostriedky. Banka alebo pobočka zahraničnej banky vykoná prevod peňažných prostriedkov vo výške a na účet uvedený v rozhodnutí súdu bez meškania.

(5) Ustanoveniami odsekov 1 až 4 nie je dotknutý postup podľa s. 95 ods. 5, pričom vždy po vrátení zaistených peňažných prostriedkov je prokurátor povinný preskúmať, či nepominuli dôvody na ďalšie zaistenie, alebo neprichádza do úvahy obmedzenie zaistenia.

¹⁷⁷ **s. 95b**

cancelled or seized funds were not according to s. 95a para. 1 the returned, seized funds shall be deposited in the custody of the court, and the person who claims them shall be notified to claim them in the civil process.

(2) The order for the transfer of seized funds to the custody of the court is issued by the pre-trial judge at the proposal of the prosecutor. The order shall be delivered without delay to the bank or branch of the foreign bank in which the account in which the funds are secured is kept.

(3) The provisions of paragraphs 1 and 2 do not affect the procedure according to s. 95 para. 5, while always after depositing the funds in safekeeping, the prosecutor is obliged to examine whether the reasons for further seizure of the funds have not expired, or whether there is no possibility of limiting the seizure.

Section 96¹⁷⁸ Preservation of book-entry securities

(1) If the established facts indicate that the registered security is an instrument of criminal activity or the proceeds of criminal activity, the chairman of the senate and the prosecutor in the preliminary proceedings can issue an order for the registration of the suspension of the right to dispose of the security.

(1) Ak policajt alebo prokurátor v prípravnom konaní rozhodne podľa s. 214, s. 215 alebo s. 228 a zaistenie peňažných prostriedkov nebolo podľa s. 95 ods. 5 zrušené alebo zaistené peňažné prostriedky neboli podľa s. 95a ods. 1 vrátené, zaistené peňažné prostriedky sa uložia do úschovy súdu a osoba, ktorá si na ne robí nárok, sa upozorní, aby ho uplatnila v civilnom procese.

(2) Príkaz na prevod zaistených peňažných prostriedkov do úschovy súdu vydá sudca pre prípravné konanie na návrh prokurátora. Príkaz sa bez meškania doručí banke alebo pobočke zahraničnej banky, v ktorej je vedený účet, na ktorom sú zaistené peňažné prostriedky.

(3) Ustanoveniami odsekov 1 a 2 nie je dotknutý postup podľa s. 95 ods. 5, pričom vždy po uložení peňažných prostriedkov do úschovy je prokurátor povinný preskúmať, či nepominuli dôvody na ďalšie zaistenie peňažných prostriedkov, alebo neprichádza do úvahy obmedzenie zaistenia.

¹⁷⁸ s. 96 Zaistenie zaknihovaných cenných papierov

(1) Ak zistené skutočnosti nasvedčujú tomu, že zaknihovaný cenný papier je nástrojom trestnej činnosti alebo výnosom z trestnej činnosti, môže predseda senátu a v prípravnom konaní prokurátor vydať príkaz na registráciu pozastavenia práva nakladať s cenným papierom.

(2) Ak vec neznesie odklad, môže vydať príkaz podľa odseku 1 prokurátor aj pred začatím trestného stíhania. Taký príkaz musí najneskôr do 48 hodín potvrdiť sudca pre prípravné konanie, inak stráca platnosť.

(3) Príkaz sa doručí tomu, kto registruje zaknihované cenné papiere, a po vykonaní príkazu aj majiteľovi zaknihovaných cenných papierov.

(4) Ak zaistenie zaknihovaného cenného papiera na účely trestného konania už nie je potrebné, vydá predseda senátu a v prípravnom konaní prokurátor bez meškania príkaz na registráciu zrušenia pozastavenia práva nakladať s cenným papierom.

(5) Príkaz podľa odsekov 1 a 2 musí byť vydaný písomne a musí byť odôvodnený a okrem všeobecných náležitostí musí obsahovať jednoznačnú identifikáciu majiteľa cenného papiera a náležitosti podľa predpisov o cenných papieroch.

(6) Majiteľ zaknihovaného cenného papiera, ktorý bol zaistený, má právo žiadať o zrušenie alebo obmedzenie zaistenia. O takejto žiadosti musí predseda senátu a v prípravnom konaní prokurátor bezodkladne rozhodnúť. Proti tomuto rozhodnutiu je prípustná sťažnosť. Ak bola žiadosť zamietnutá, majiteľ zaknihovaného cenného papiera ju môže, ak v nej neuvedie iné dôvody, opakovať až po uplynutí 30 dní odo dňa, keď rozhodnutie o jeho predchádzajúcej žiadosti nadobudlo právoplatnosť; inak sa o nej nekoná.

(7) Ak je v trestnom konaní potrebné zaistiť zaknihovaný cenný papier na zabezpečenie nároku poškodeného na náhradu škody, postupuje sa primerane podľa odsekov 1 až 6.

(2) If the matter cannot be postponed, the prosecutor can issue an order according to paragraph 1 even before the initiation of criminal prosecution. Such an order must be confirmed by the pre-trial judge within 48 hours at the latest, otherwise it becomes invalid.

(3) The order is delivered to the person who registers the book-entry securities and, after the execution of the order, also to the owner of the book-entry securities.

(4) If the seizure of a registered security for the purposes of criminal proceedings is no longer necessary, the chairman of the senate and in the preliminary proceedings the prosecutor will issue without delay an order for the registration of the cancellation of the suspension of the right to dispose of the security.

(5) The order according to paragraphs 1 and 2 must be issued in writing and must be justified and, in addition to general requirements, must contain a clear identification of the owner of the security and the requirements according to the regulations on securities.

(6) The owner of a book-entry security that has been secured has the right to request the cancellation or limitation of the security. The president of the senate and the prosecutor in the preliminary proceedings must decide on such a request without delay. An appeal against this decision is admissible. If the request was rejected, the owner of the book-entry security may, if he does not state other reasons, repeat it only after 30 days have passed since the decision on his previous request became final; otherwise it is not discussed.

(7) If, in criminal proceedings, it is necessary to seize a book-entry security to secure the injured party's right to compensation for damages, the appropriate procedure shall be followed in accordance with paragraphs 1 to 6.

Section 96a Securing real estate

(1) If the established facts indicate that the real estate is an instrument of criminal activity or the proceeds of criminal activity, the president of the senate and the prosecutor in the preliminary proceedings can issue an order to seize the real estate.¹⁷⁹

¹⁷⁹ s. 96a Zaistenie nehnuteľnosti

(1) Ak zistené skutočnosti nasvedčujú tomu, že nehnuteľnosť je nástrojom trestnej činnosti alebo výnosom z trestnej činnosti, môže predseda senátu a v prípravnom konaní prokurátor vydať príkaz na zaistenie nehnuteľnosti.

(2) Ak vec neznesie odklad, môže vydať príkaz podľa odseku 1 prokurátor aj pred začatím trestného stíhania. Taký príkaz musí najneskôr do 48 hodín potvrdiť sudca pre prípravné konanie, inak stráca platnosť.

(3) Príkaz podľa odsekov 1 a 2 musí byť vydaný písomne a musí byť odôvodnený a okrem všeobecných náležitostí musí obsahovať náležitosti verejnej listiny, ktorá je spôsobilá na zápis práva do katastra nehnuteľností. V príkaze podľa odsekov 1 a 2 sa vlastník nehnuteľnosti tiež poučí o tom, že

(a) nesmie nakladať s nehnuteľnosťou; po oznámení príkazu nesmie nehnuteľnosť previesť na niekoho iného, zaťažiť, poškodiť alebo zničiť,

(b) zodpovedá za škodu spôsobenú uplatnením predkupného práva alebo iného vecného práva na nehnuteľnosť, ak vlastník nehnuteľnosti do 15 dní od oznámenia príkazu predsedovi senátu alebo prokurátorovi neoznámil, či a kto má k nehnuteľnosti predkupné právo alebo iné vecné právo.

(2) If the matter cannot be postponed, the prosecutor can issue an order according to paragraph 1 even before the initiation of criminal prosecution. Such an order must be confirmed by the pre-trial judge within 48 hours at the latest, otherwise it becomes invalid.

(3) The order according to paragraphs 1 and 2 must be issued in writing and must be justified and, in addition to general requirements, must contain the requirements of a public document that is eligible for registration of the right in the real estate cadastre. In the order under paragraphs 1 and 2, the owner of the property shall also be advised that (a) may not dispose of real estate; after notification of the order, the property may not be transferred to someone else, encumbered, damaged or destroyed,

(b) is responsible for damage caused by the exercise of the right of pre-emption or other real right to the real estate, if the owner of the real estate has not notified the chairman of the senate or the prosecutor within 15 days of the notification of the order, whether and who has the right of pre-emption or other real right to the real estate.

(4) A copy of the order shall be sent by the president of the senate or the prosecutor without delay to the relevant state administration body in the section of the real estate cadastre and to the body that manages the seized property according to a special regulation.

(5) The order is delivered by the president of the senate and, in the preliminary proceedings, by the prosecutor without delay to persons known to him to have ownership rights, pre-emptive rights, lease rights or other real rights to real estate.

(6) The registration of the ownership right or other real right to the secured real estate according to a special regulation can only be done with the prior written consent of the chairman of the senate and in the preliminary proceedings of the prosecutor.

(7) The competent authority of the state administration in the section of the real estate cadastre shall immediately enter a note in the real estate cadastre based on the order to seize the real estate. If the reasons for seizing the property have passed, the seizing will

(4) Rovnopis príkazu zašle predseda senátu alebo prokurátor bezodkladne príslušnému orgánu štátnej správy na úseku katastra nehnuteľností a orgánu, ktorý spravuje zaistený majetok podľa osobitného predpisu.

(5) Príkaz doručí predseda senátu a v prípravnom konaní prokurátor bezodkladne osobám, o ktorých mu je známe, že majú vlastnícke právo, predkupné právo, nájomné právo alebo iné vecné právo na nehnuteľnosť.

(6) Zápis vlastníckeho práva alebo iného vecného práva k zaistenej nehnuteľnosti podľa osobitného predpisu možno vykonať len s predchádzajúcim písomným súhlasom predsedu senátu a v prípravnom konaní prokurátora.

(7) Príslušný orgán štátnej správy na úseku katastra nehnuteľností zapíše bezodkladne na základe príkazu na zaistenie nehnuteľnosti poznámku v katastri nehnuteľností. Ak pominuli dôvody na zaistenie nehnuteľnosti, zaistenie sa zruší. Ak pominuli dôvody na zaistenie nehnuteľnosti v určenom rozsahu, zaistenie sa obmedzí. O zrušení a obmedzení zaistenia nehnuteľnosti rozhodne príkazom predsedu senátu a v prípravnom konaní prokurátor; odseky 4 a 5 sa použijú rovnako.

(8) Vlastník nehnuteľnosti, ktorá bola zaistená, má právo žiadať o zrušenie alebo obmedzenie zaistenia. O takejto žiadosti musí predseda senátu a pred začatím trestného stíhania a v prípravnom konaní prokurátor bezodkladne rozhodnúť; odseky 4 a 5 sa použijú rovnako. Proti tomuto rozhodnutiu je prípustná sťažnosť. Ak sa žiadosť zamietla, vlastník nehnuteľnosti ju môže, ak v nej neuvedie iné dôvody, opakovať až po uplynutí 30 dní odo dňa, keď rozhodnutie o jeho predchádzajúcej žiadosti nadobudlo právoplatnosť; inak sa o nej nekoná.

(9) Ak je v trestnom konaní potrebné zaistiť nehnuteľnosť na zabezpečenie nároku poškodeného na náhradu škody, postupuje sa primerane podľa odsekov 1 až 8.

be cancelled. If the reasons for seizing the property to the specified extent have passed, the seizing will be limited. The president of the senate decides by order on the cancellation and limitation of the seizure of the real estate, and the prosecutor in the preliminary proceedings; paragraphs 4 and 5 shall apply equally.

(8) The owner of the property that has been seized has the right to request the cancellation or limitation of the seizure. Such a request must be decided by the chairman of the senate and, before the initiation of criminal prosecution and in the preliminary proceedings, by the prosecutor without delay; paragraphs 4 and 5 shall apply equally. An appeal against this decision is admissible. If the request was rejected, the property owner may, if he does not state other reasons, repeat it only after 30 days have passed since the decision on his previous request became final; otherwise it is not discussed.

(9) If, in criminal proceedings, it is necessary to seize real estate to ensure the injured party's right to compensation for damages, the appropriate procedure shall be followed in accordance with paragraphs 1 to 8.

- 27 The **framework for seizing and preserving** assets suspected of being connected to criminal activity three principal asset categories: **funds, book-entry securities, and real estate**, each with detailed procedural safeguards. Funds in bank accounts or other financial instruments may be seized when the facts indicate that they constitute instruments, proceeds, or resources intended for committing a crime. The presiding judge, or the prosecutor during preliminary proceedings, issues the seizure order. In urgent cases, the prosecutor may act even before criminal prosecution begins, but a pre-trial judge must confirm the order within 48 hours.
- 28 **Orders** must be written, justified, and specify the account, scope, and amount. Essential living needs of the accused and dependants are protected. The owner may request cancellation or limitation, with expedited decision-making and a right of appeal. If the grounds cease, the seizure must be lifted or limited. If preliminary proceedings show that the funds are no longer required and the owner claims them, the judge must order their return. Funds must be transferred promptly by the financial institution once the decision becomes final. If proceedings end without return or cancellation, seized funds are placed into court custody, and claimants must pursue their rights through civil litigation. Authorities may suspend disposal rights over registered securities linked to criminal activity. Orders require judicial confirmation in urgent pre-prosecution cases and must identify the owner clearly. Owners may request cancellation or limitation, subject to similar safeguards as fund seizure. Real property may be seized under similar conditions. Orders must meet cadastral registration requirements and impose strict restrictions on disposal. Cadastral authorities record the seizure, and cancellations or limitations follow when grounds lapse. Owners retain rights to review, appeal, and reapply after 30 days.

Section 96b¹⁸⁰ Inspection of the property

(1) If it is necessary to verify the condition of the real estate and assess the expediency of its seizure, the chairman of the senate can issue an order for the inspection of the real estate before the start of the criminal prosecution or in preliminary proceedings at the proposal of the prosecutor.

(2) The inspection of the property and its accessories shall be carried out without delay by the authority that ordered it, or by a police officer on his order; about the time and place of the inspection, this authority will notify the owner of the property or the person who lives with him in the same household, and further the person who is known to have the right to the property. These persons are obliged to inspect the property and its accessories.

(3) If the person against whom the action referred to in paragraph 2 is directed, or another person, does not allow the execution of such an action, the authority that ordered it, or the police officer, is authorized after a previous futile challenge to overcome the resistance of such a person or an obstacle created by him; they will make an entry about it in the minutes.

(4) The authority ensuring the inspection of the real estate and its accessories is obliged to allow the person for whom such an act is performed, or any adult member of his household or a person who is known to have the right to the real estate, to participate in the inspection. He is obliged to instruct these persons about the right to participate in the inspection.

(5) It is necessary to hire a non-participating person to inspect the property and its accessories. The authority providing the inspection will prove its authorization.

¹⁸⁰ **s. 96b Obhliadka nehnuteľnosti**

(1) Ak je potrebné overiť stav nehnuteľnosti a posúdiť účelnosť jej zaistenia, môže predseda senátu a pred začatím trestného stíhania alebo v prípravnom konaní na návrh prokurátora sudca pre prípravné konanie vydať príkaz na obhliadku nehnuteľnosti.

(2) Obhliadku nehnuteľnosti a jej príslušenstva vykoná bez meškania orgán, ktorý ju nariadil, alebo na jeho príkaz policajt; o čase a mieste obhliadky tento orgán upovedomí vlastníka nehnuteľnosti alebo osobu, ktorá s ním žije v spoločnej domácnosti, a ďalej osobu, o ktorej je známe, že má k nehnuteľnosti právo. Tieto osoby sú povinné obhliadku nehnuteľnosti a jej príslušenstva strpieť.

(3) Ak osoba, voči ktorej smeruje úkon uvedený v odseku 2, alebo iná osoba neumožní vykonanie takého úkonu, je orgán, ktorý ju nariadil, alebo policajt oprávnený po predchádzajúcej márnej výzve prekonať odpor takej osoby alebo ňou vytvorenú prekážku; o tom urobia záznam do zápisnice.

(4) Orgán zabezpečujúci obhliadku nehnuteľnosti a jej príslušenstva je povinný umožniť osobe, u ktorej sa taký úkon vykonáva, alebo niektorému dospelému členovi jej domácnosti alebo osobe, o ktorej je známe, že má k nehnuteľnosti právo, účasť pri obhliadke. O práve účasti pri obhliadke je povinný tieto osoby poučiť.

(5) K výkonu obhliadky nehnuteľnosti a jej príslušenstva je potrebné pribrať nezúčastnenú osobu. Orgán zabezpečujúci obhliadku preukáže svoje oprávnenie.

Section 96c¹⁸¹ Securing property participation in a legal entity

(1) If the established facts indicate that the property participation in a legal entity (hereinafter referred to as “property participation”) is an instrument of criminal activity or proceeds from criminal activity, the president of the senate and the prosecutor in the preliminary proceedings can issue an order to secure the property participation.

(2) If the matter cannot be postponed, the prosecutor can issue an order according to paragraph 1 even before the initiation of criminal prosecution. Such an order must be confirmed by the pre-trial judge within 48 hours at the latest, otherwise it becomes invalid.

(3) The order shall be delivered to the relevant registry court and, after the execution of the order, also to the owner of the property interest and to persons known to have other rights to the secured property interest. The order prohibits any dispositions with secured property participation. Legal acts made in violation of the prohibition according to the previous sentence are invalid. The owner of an equity interest has the right to request cancellation of the security; he must justify such a request.

(4) The president of the senate and the prosecutor in the preliminary proceedings must decide on such a request without delay. If the request was rejected, the owner of the ownership interest may, if he does not state other reasons, repeat it only after 30 days have passed from the day when the decision on his previous request became final; otherwise it is not discussed.

¹⁸¹ **s. 96c Zaistenie majetkovej účasti v právnickej osobe**

(1) Ak zistené skutočnosti nasvedčujú tomu, že majetková účasť v právnickej osobe (ďalej len „majetková účasť“) je nástrojom trestnej činnosti alebo výnosom z trestnej činnosti, môže predseda senátu a v prípravnom konaní prokurátor vydať príkaz na zaistenie majetkovej účasti.

(2) Ak vec neznesie odklad, môže vydať príkaz podľa odseku 1 prokurátor aj pred začatím trestného stíhania. Taký príkaz musí najneskôr do 48 hodín potvrdiť sudca pre prípravné konanie, inak stráca platnosť.

(3) Príkaz sa doručí príslušnému registrovému súdu a po vykonaní príkazu bezodkladne aj majiteľovi majetkovej účasti a osobám, o ktorých mu je známe, že majú k zaistej majetkovej účasti iné práva. V príkaze sa zakáza akékoľvek dispozície so zaistenou majetkovou účasťou. Právne úkony urobené v rozpore so zákazom podľa predchádzajúcej vety sú neplatné. Majiteľ majetkovej účasti má právo žiadať o zrušenie zaistenia; takú žiadosť musí odôvodniť.

(4) O takejto žiadosti musí predseda senátu a v prípravnom konaní prokurátor bezodkladne rozhodnúť. Ak sa žiadosť zamietla, majiteľ majetkovej účasti ju môže, ak v nej neuvedie iné dôvody, opakovať až po uplynutí 30 dní odo dňa, keď rozhodnutie o jeho predchádzajúcej žiadosti nadobudlo právoplatnosť; inak sa o nej nekoná.

(5) Príslušný registrový súd nezapíše do obchodného registra prevod zaistej majetkovej účasti bez predchádzajúceho písomného súhlasu predsedu senátu a v prípravnom konaní bez predchádzajúceho písomného súhlasu prokurátora.

(6) Ak pominuli dôvody na zaistenie majetkovej účasti, vydá predseda senátu a v prípravnom konaní prokurátor bez meškania príkaz na zrušenie zaistenia majetkovej účasti. Príkaz na zrušenie zaistenia majetkovej účasti sa ihneď doručí príslušnému registrovému súdu.

(7) Majiteľ majetkovej účasti, ktorá bola zaistená, má právo žiadať o zrušenie alebo obmedzenie zaistenia. O takejto žiadosti musí predseda senátu a v prípravnom konaní prokurátor bezodkladne rozhodnúť. Proti tomuto rozhodnutiu je prípustná sťažnosť. Ak bola žiadosť zamietnutá, majiteľ majetkovej účasti ju môže, ak v nej neuvedie iné dôvody, opakovať až po uplynutí 30 dní odo dňa, keď rozhodnutie o jeho predchádzajúcej žiadosti nadobudlo právoplatnosť; inak sa o nej nekoná.

(8) Príkaz podľa odsekov 1 a 2 musí byť vydaný písomne a musí byť odôvodnený.

(9) Ak je v trestnom konaní potrebné zaistiť majetkovú účasť na zabezpečenie nároku poškodeného na náhradu škody, postupuje sa primerane podľa odsekov 1 až 8.

(5) The competent registry court will not enter the transfer of secured property participation in the commercial register without the prior written consent of the chairman of the senate and, in preliminary proceedings, without the prior written consent of the prosecutor.

(6) If the reasons for seizing property participation have passed, the president of the senate and the prosecutor in the preliminary proceedings will issue an order to cancel the seizing of property participation without delay. The order to cancel the seizure of property participation shall be immediately delivered to the relevant registry court.

(7) The owner of the property interest that has been secured has the right to request the cancellation or limitation of the security. The president of the senate and the prosecutor in the preliminary proceedings must decide on such a request without delay. An appeal against this decision is admissible. If the request was rejected, the owner of the property interest may, if he does not state other reasons, repeat it only after 30 days have passed from the day when the decision on his previous request became final; otherwise it is not discussed.

(8) The order according to paragraphs 1 and 2 must be issued in writing and must be justified.

(9) If, in criminal proceedings, it is necessary to secure property participation to secure the injured party's right to compensation for damages, the appropriate procedure shall be followed in accordance with paragraphs 1 to 8.

Section 96d Securing virtual currency

(1) If the established facts indicate that the virtual currency is a tool of criminal activity or the proceeds of criminal activity, the president of the senate and the prosecutor in the preliminary proceedings can issue an order to seize the virtual currency.¹⁸²

¹⁸² s. 96d Zaistenie kryptoaktíva

(1) Ak zistené skutočnosti nasvedčujú tomu, že kryptoaktívum je nástrojom trestnej činnosti alebo výnosom z trestnej činnosti, môže predseda senátu a v prípravnom konaní prokurátor vydať príkaz na zaistenie kryptoaktíva.

(2) Ak vec neznesie odklad, môže vydať príkaz podľa odseku 1 prokurátor aj pred začatím trestného stíhania. Taký príkaz musí najneskôr do 48 hodín potvrdiť sudca pre prípravné konanie, inak stráca platnosť.

(3) V príkaze podľa odsekov 1 a 2 sa zakáza akékoľvek dispozície s kryptoaktívom a prikáže sa jeho vydanie vrátane vydania hesla, prístupového kódu alebo podobných údajov umožňujúcich nakladanie s kryptoaktívom. Právne úkony urobené v rozpore so zákazom podľa predchádzajúcej vety sú neplatné.

(4) Príkaz doručí predseda senátu a v prípravnom konaní prokurátor bezodkladne vlastníčkovi kryptoaktíva alebo osobe, o ktorej možno dôvodne predpokladať, že má prístupové údaje ku kryptoaktívu.

(5) Ak pominuli dôvody na zaistenie kryptoaktíva, vydá predseda senátu a v prípravnom konaní prokurátor bezodkladne príkaz na zrušenie zaistenia kryptoaktíva.

(6) Príkaz podľa odsekov 1 a 2 musí byť vydaný písomne a musí byť odôvodnený. V príkaze sa uvedie adresa úložiska kryptoaktíva orgánu, ktorý spravuje zaistený majetok podľa osobitného predpisu, označenie kryptoaktíva a počet jednotiek.

(7) Vlastník kryptoaktíva, ktoré bolo zaistené, alebo iná osoba, ktorej bolo kryptoaktívum zaistené, má právo žiadať o zrušenie alebo obmedzenie zaistenia. O takejto žiadosti musí predseda senátu a v prípravnom konaní prokurátor bezodkladne rozhodnúť. Proti tomuto rozhodnutiu je prípustná sťažnosť. Ak bola žiadosť zamietnutá,

(2) If the matter cannot be postponed, the prosecutor can issue an order according to paragraph 1 even before the initiation of criminal prosecution. Such an order must be confirmed by the pre-trial judge within 48 hours at the latest, otherwise it becomes invalid.

(3) In the order according to paragraphs 1 and 2, any disposal of virtual currency will be prohibited and its release will be ordered, including the release of a password, access code or similar data enabling the handling of virtual currency. Legal acts made in violation of the prohibition according to the previous sentence are invalid.

(4) The order will be delivered by the chairman of the senate and, in preliminary proceedings, by the prosecutor without delay to the owner of the virtual currency or to a person who can reasonably be assumed to have access data to the virtual currency.

(5) If the reasons for seizing the virtual currency have passed, the chairman of the senate and the prosecutor in the preliminary proceedings will immediately issue an order to cancel the seizing of the virtual currency.

(6) The order according to paragraphs 1 and 2 must be issued in writing and must be justified. The order shall include the address of the virtual currency repository of the authority that manages the secured property according to a special regulation, the designation of the virtual currency and the number of units.

(7) The owner of the virtual currency that has been pledged or another person whose virtual currency has been pledged has the right to request the cancellation or limitation of the pledge. The president of the senate and the prosecutor in the preliminary proceedings must decide on such a request without delay. An appeal against this decision is admissible. If the request was rejected, the owner of the virtual currency or another person whose virtual currency was seized may, if he does not state other reasons in it, repeat it only after 30 days have passed from the day when the decision on his previous request became final; otherwise it is not discussed.

(8) If it is necessary to secure virtual currency in criminal proceedings to secure the victim's right to compensation for damages, the appropriate procedure shall be followed in accordance with paragraphs 1 to 7.

vlastník kryptoaktíva, ktoré bolo zaistené, alebo iná osoba, ktorej bolo kryptoaktívum zaistené, ju môže, ak v nej neuvedie iné dôvody, opakovať až po uplynutí 30 dní odo dňa, keď rozhodnutie o jeho predchádzajúcej žiadosti nadobudlo právoplatnosť; inak sa o nej nekoná.

(8) Ak je v trestnom konaní potrebné zaistiť kryptoaktívum na zabezpečenie nároku poškodeného na náhradu škody, postupuje sa primerane podľa odsekov 1 až 7.

Section 96e¹⁸³ Preservation of other property value

(1) If the established facts indicate that other property value, which is a property right or other monetary value, is an instrument of criminal activity or the proceeds of criminal activity, the president of the senate and the prosecutor in the preliminary proceedings can issue an order for the seizure of other property value.

(2) If the matter cannot be postponed, the prosecutor can issue an order according to paragraph 1 even before the initiation of criminal prosecution. Such an order must be confirmed by the pre-trial judge within 48 hours at the latest, otherwise it becomes invalid.

(3) In the order according to paragraphs 1 and 2, any dispositions with a different property value are prohibited. Legal acts made in violation of the prohibition according to the previous sentence are invalid.

(4) In the order according to paragraphs 1 and 2, the person to whom other property value was seized is ordered to notify the authority according to paragraph 1 within 15 days from the delivery of the order, whether and who has a right of pre-emption or other real right to the other property value, or who is obliged to provide the corresponding performance, and to issue within this period all documents, the presentation of which is necessary to exercise any right to the secured other property value.

¹⁸³ s. 96e Zaistenie inej majetkovej hodnoty

(1) Ak zistené skutočnosti nasvedčujú tomu, že iná majetková hodnota, ktorou je majetkové právo alebo iná peniazmi oceníteľná hodnota, je nástrojom trestnej činnosti alebo výnosom z trestnej činnosti, môže predseda senátu a v prípravnom konaní prokurátor vydať príkaz na zaistenie inej majetkovej hodnoty.

(2) Ak vec neznesie odklad, môže vydať príkaz podľa odseku 1 prokurátor aj pred začatím trestného stíhania. Taký príkaz musí najneskôr do 48 hodín potvrdiť sudca pre prípravné konanie, inak stráca platnosť.

(3) V príkaze podľa odsekov 1 a 2 sa zakáza akékoľvek dispozície s inou majetkovou hodnotou. Právne úkony urobené v rozpore so zákazom podľa predchádzajúcej vety sú neplatné.

(4) V príkaze podľa odsekov 1 a 2 sa osobe, ktorej bola iná majetková hodnota zaistená, uloží, aby do 15 dní od doručenia príkazu oznámila orgánu podľa odseku 1, či a kto má k inej majetkovej hodnote predkupné právo alebo iné vecné právo alebo kto je povinný poskytnúť zodpovedajúce plnenie, a aby v tejto lehote vydala všetky listiny, ktorých predloženie je potrebné na uplatnenie akéhokoľvek práva k zaistenej inej majetkovej hodnote.

(5) Príkaz doručí predseda senátu a v prípravnom konaní prokurátor bezodkladne osobám, o ktorých mu je známe, že majú k zaistenej inej majetkovej hodnote vlastnícke právo, predkupné právo alebo iné vecné právo alebo sú povinné poskytnúť zodpovedajúce plnenie. Rovnako vyzve toho, kto má plniť, aby zodpovedajúce plnenie odovzdal súdu alebo na iné súdom určené miesto.

(6) Ak zaistená iná majetková hodnota podlieha evidencii podľa osobitného predpisu, predseda senátu a v prípravnom konaní prokurátor o zaistení inej majetkovej hodnoty vyrozumie príslušný orgán, ktorý vedie takú evidenciu, a zároveň ho vyzve bezodkladne oznámiť skutočnosť, že je so zaistenou inou majetkovou hodnotou nakladané tak, že hrozí zmarenie alebo sťaženie účelu jej zaistenia.

(7) Ak pominuli dôvody na zaistenie inej majetkovej hodnoty, vydá predseda senátu a v prípravnom konaní prokurátor bezodkladne príkaz na zrušenie zaistenia inej majetkovej hodnoty; odseky 5 a 6 sa použijú rovnako.

(8) Príkaz podľa odsekov 1 a 2 musí byť vydaný písomne a musí byť odôvodnený.

(9) Vlastník inej majetkovej hodnoty, ktorá bola zaistená, má právo žiadať o zrušenie alebo obmedzenie zaistenia. O takejto žiadosti musí predseda senátu a v prípravnom konaní prokurátor bezodkladne rozhodnúť. Proti tomuto rozhodnutiu je prípustná sťažnosť. Ak bola žiadosť zamietnutá, vlastník inej majetkovej hodnoty ju môže, ak v nej neuvedie iné dôvody, opakovať až po uplynutí 30 dní odo dňa, keď rozhodnutie o jeho predchádzajúcej žiadosti nadobudlo právoplatnosť; inak sa o nej nekoná.

(10) Ak je v trestnom konaní potrebné zaistiť inú majetkovú hodnotu na zabezpečenie nároku poškodeného na náhradu škody, postupuje sa primerane podľa odsekov 1 až 9.

(5) The order shall be delivered by the chairman of the senate and, in the preliminary proceedings, by the prosecutor without delay to persons known to him to have ownership rights, pre-emptive rights or other real rights to the secured other property value or are obliged to provide corresponding performance. He will also invite the person who is supposed to perform to deliver the corresponding performance to the court or to another place designated by the court.

(6) If the seized other property value is subject to registration according to a special regulation, the chairman of the senate and in the preliminary proceedings the prosecutor will explain the seizure of other property value to the competent authority, which keeps such records, and at the same time call on it to immediately notify the fact that the seized other property value is handled in such a way that there is a risk of thwarting or making the purpose of securing it more difficult.

(7) If the reasons for seizing other property value have disappeared, the chairman of the senate and the prosecutor in the preliminary proceedings will immediately issue an order to cancel the seizing of other property value; paragraphs 5 and 6 shall apply equally.

(8) The order according to paragraphs 1 and 2 must be issued in writing and must be justified.

(9) The owner of other property value that has been secured has the right to request the cancellation or limitation of the security. The president of the senate and the prosecutor in the preliminary proceedings must decide on such a request without delay. An appeal against this decision is admissible. If the request was rejected, the owner of another property value may, if he does not state other reasons, repeat it only after 30 days have passed from the day when the decision on his previous request became final; otherwise it is not discussed.

(10) If in criminal proceedings it is necessary to secure other property value to secure the injured party's right to compensation for damages, the appropriate procedure shall be followed according to paragraphs 1 to 9.

Section 96f¹⁸⁴ Seizure of movable property

If the established facts indicate that the movable property is an instrument of criminal activity or the proceeds of criminal activity, the president of the senate and the prosecutor in the preliminary proceedings can issue an order to seize the movable property. Section 96e applies to the procedure for seizing movable property.

¹⁸⁴ s. 96f **Zaistenie hnutel'nej veci**

Ak zistené skutočnosti nasvedčujú tomu, že hnutel'ná vec je nástrojom trestnej činnosti alebo výnosom z trestnej činnosti, môže predseda senátu a v prípravnom konaní prokurátor vydat' príkaz na zaistenie hnutel'nej veci. Na postup pri zaistení hnutel'nej veci sa použije s. 96e.

Section 96g¹⁸⁵ Provision of replacement value

If it is not possible to secure movable property, cash, book-entry securities, real estate, virtual currency, other property value or property participation, which are an instrument of criminal activity or the proceeds of criminal activity, the chairman of the senate and before the initiation of criminal prosecution and in preliminary proceedings the prosecutor may issue an order to secure a substitute value that corresponds at least in part to their value; in doing so, the procedure is the same according to the relevant provisions governing its issuance, withdrawal or confiscation.

Law from October 21, 2020 on the execution of decisions on the seizure of property and the management of seized property and on amendments to certain acts

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Section 3 General measures

(1)¹⁸⁶ The competent authority that issued the decision to seize property shall carry out the necessary actions to enforce the decision to seize property, even before the decision becomes final, if the decision is enforceable.

(2) The competent authority shall notify the decision on the seizure of property of persons and bodies known to it to have a pre-emptive right or other property right to the seized property or to be conducting proceedings in which the exercise of the right to dispose of the seized property has been restricted. If a property right has been seized, the competent authority shall also deliver the decision on the seizure of property to the

¹⁸⁵ s. 96g Zaistenie náhradnej hodnoty

Ak nie je možné zaistiť hnutelnú vec, peňažné prostriedky, zaknihované cenné papiere, nehnuteľnosť, kryptoaktívum, inú majetkovú hodnotu alebo majetkovú účasť, ktoré sú nástrojom trestnej činnosti alebo výnosom z trestnej činnosti, môže predseda senátu a pred začatím trestného stíhania a v prípravnom konaní prokurátor vydať príkaz na zaistenie náhradnej hodnoty, ktorá zodpovedá aspoň sčasti ich hodnote; pritom sa postupuje rovnako podľa príslušných ustanovení upravujúcich jej vydanie, odňatie alebo zaistenie.

¹⁸⁶ s. 3 Všeobecné opatrenia

(1) Príslušný orgán, ktorý vydal rozhodnutie o zaistení majetku, vykoná úkony nevyhnutné na výkon rozhodnutia o zaistení majetku, a to aj pred nadobudnutím právoplatnosti tohto rozhodnutia, ak je toto rozhodnutie vykonateľné.

(2) Príslušný orgán upovedomí o rozhodnutí o zaistení majetku osoby a orgány, o ktorých je mu známe, že majú k zaistenému majetku predkupné právo alebo iné vecné právo alebo vedú konanie, v ktorom bol obmedzený výkon práva so zaisteným majetkom nakladať. Ak bolo zaistené majetkové právo, príslušný orgán doručí rozhodnutie o zaistení majetku aj dlžníkovi dotknutej osoby a uloží mu, aby zodpovedajúce plnenie odovzdal do úschovy príslušného orgánu. Zložením predmetu plnenia podľa predchádzajúcej vety je dlžníkov záväzok v rozsahu poskytnutého plnenia splnený.

Kopírovať

(3) Príslušný orgán zašle rozhodnutie o zaistení majetku bezodkladne orgánu alebo osobe, ktoré podľa osobitných predpisov⁵) vedú evidenciu majetku, ktorý bol zaistený, a súčasne ich vyzve, aby mu bezodkladne oznámili, ak zistia, že sa s majetkom, ktorý bol zaistený, nakladá tak, že hrozí zmarenie alebo sťaženie účelu zaistenia. Príslušný orgán zašle bezodkladne orgánu alebo osobe podľa prvej vety aj rozhodnutie, ktorým zrušil rozhodnutie o zaistení majetku alebo ktorým rozhodnutie o zaistení majetku obmedzil.

(4) Ak je na prevod práva k zaistenému majetku alebo na vznik práva k zaistenému majetku potrebný zápis do evidencie podľa osobitných predpisov⁶) alebo rozhodnutie o zápise do tejto evidencie, možno po doručení výzvy podľa odseku 3 taký zápis vykonať alebo rozhodnutie o zápise vydať len s predchádzajúcim písomným súhlasom príslušného orgánu. Právne úkony urobené bez predchádzajúceho písomného súhlasu príslušného orgánu sú neplatné.

debtor of the person concerned and shall order him to hand over the corresponding performance to the custody of the competent authority. By depositing the subject of performance pursuant to the preceding sentence, the debtor's obligation to the extent of the performance provided is fulfilled.

(3) The competent authority shall send the decision on the seizure of property without delay to the authority or person who, in accordance with special regulations 5), keeps records of the property that has been seized, and shall at the same time invite them to notify it without delay if they discover that the property that has been seized is being handled in a way that threatens to frustrate or hinder the purpose of the seizure. The competent authority shall also send without delay to the authority or person referred to in the first sentence the decision by which it has revoked the decision on the seizure of property or by which it has limited the decision on the seizure of property.

(4) If an entry in the register pursuant to special regulations 6) or a decision on entry in this register is required for the transfer of the right to the secured property or for the creation of the right to the secured property, such entry may be made or a decision on entry issued after the receipt of the notice pursuant to paragraph 3 only with the prior written consent of the competent authority. Legal acts performed without the prior written consent of the competent authority shall be invalid.

Securing procedure

Section 6 Identification of assets subject to seizure

(1)¹⁸⁷ To determine the extent and location of the property of the person concerned, the competent authority may interview the person concerned, about which the competent authority shall draw up a report.

¹⁸⁷ Postup pri zaist'ovaní

s. 6 Zisťovanie majetku podliehajúceho zaisteniu

(1) Na zistenie rozsahu a umiestnenia majetku dotknutej osoby môže príslušný orgán vypočuť dotknutú osobu, o čom spíše príslušný orgán zápisnicu.

(2) Ak nejde o výkon rozhodnutia o zaistení majetku vydaného pri vykonávaní medzinárodných sankcií, príslušný orgán vyzve dotknutú osobu, aby v lehote desiatich dní predložila písomné vyhlásenie o majetku, v ktorom uvedie

(a) zamestnávateľa a výšku peňažného plnenia alebo iného plnenia z pracovnoprávneho vzťahu alebo obdobného pracovného vzťahu,

(b) dohliadaný subjekt finančného trhu,⁸) v ktorom má dotknutá osoba účet v banke alebo pobočke zahraničnej banky, číslo účtu v banke alebo pobočke zahraničnej banky a výšku peňažných prostriedkov na ňom vedenú ku dňu vyhlásenia,

(c) finančné prostriedky v hotovosti,

(d) dlžníka, voči ktorému má dotknutá osoba pohľadávku, jej výšku a lehotu splatnosti,

(e) hnutelnú vec vo vlastníctve alebo spoluvlastníctve dotknutej osoby a miesto, kde sa táto hnutelná vec nachádza,

(f) nehnuteľnosť vo vlastníctve alebo spoluvlastníctve dotknutej osoby a miesto, kde sa táto nehnuteľnosť nachádza,

(g) ďalšie majetkové práva a iné majetkové hodnoty vrátane kryptoaktíva dotknutej osoby a údaje potrebné na ich jednoznačnú identifikáciu.

(3) Príslušný orgán vyzve dotknutú osobu na predloženie nového vyhlásenia o majetku, ak zistí, že sa majetkové pomery dotknutej osoby podstatne zmenili.

(4) Príslušný orgán zisťuje majetok podliehajúci zaisteniu aj využitím úradných evidencií o majetku.

- (2) If it is not a question of executing a decision on the seizure of property issued in the implementation of international sanctions, the competent authority shall invite the person concerned to submit a written declaration of property within ten days, stating:
- (a) employer and the amount of monetary compensation or other compensation from an employment relationship or similar employment relationship,
 - (b) supervised financial market entity, 8) in which the person concerned has an account in a bank or a branch of a foreign bank, the account number in the bank or a branch of a foreign bank and the amount of funds held in it as of the date of the declaration,
 - (c) cash funds,
 - (d) the debtor against whom the person concerned has a claim, its amount and maturity date,
 - (e) movable property owned or co-owned by the person concerned and the location where this movable property is located,
 - (f) the property owned or co-owned by the person concerned and the location of the property,
 - (g) other property rights and other property values, including crypto-assets of the person concerned, and the data necessary for their unambiguous identification.
- (3) The competent authority shall invite the person concerned to submit a new declaration of assets if it finds that the property circumstances of the person concerned have changed significantly.
- (4) The competent authority also identifies property subject to seizure by using official property records.

Section 7 Identification and seizure of movable property

- (1)¹⁸⁸ The competent authority is entitled, for the purposes of enforcing a decision on the seizure of property, to order a personal search of the person concerned if there is a

¹⁸⁸ s. 7 Zisťovanie a zaist'ovanie hnutel'nych vecí

- (1) Príslušný orgán je oprávnený na účely výkonu rozhodnutia o zaistení majetku nariadiť osobnú prehliadku dotknutej osoby, ak je dôvodné podozrenie, že dotknutá osoba má pri sebe hnutel'nú vec, ktorá má byť zaistená; osobnú prehliadku vykoná príslušný orgán a k výkonu osobnej prehliadky priberie nezúčastnenú osobu. Osobnú prehliadku vykonáva vždy osoba rovnakého pohlavia. Na návrh príslušného orgánu je súd oprávnený na účely výkonu rozhodnutia o zaistení majetku nariadiť prehliadku bytu alebo iných priestorov slúžiacich na bývanie alebo priestorov k nim prináležiacich a iných priestorov a pozemkov, kde je možné predpokladať, že sa nachádza majetok dotknutej osoby; túto prehliadku vykoná príslušný orgán.
- (2) Dotknutá osoba je povinná umožniť príslušnému orgánu prístup na miesta, v ktorých sa má vykonať prehliadka podľa odseku 1 tretej vety. Ak túto povinnosť nesplní, je príslušný orgán oprávnený zabezpečiť si do týchto miest prístup aj bez súhlasu dotknutej osoby.
- (3) Príslušný orgán spíše hnutel'né veci, ktorých sa rozhodnutie o zaistení majetku týka, a ak nie sú hnutel'né veci zaistené pri prehliadke podľa odseku 1 uvedené v rozhodnutí o zaistení majetku, spíše tie z nich, ktoré nie sú podľa tohto zákona zo zaistenia vylúčené.
- (4) Príslušný orgán priberie na vykonanie súpisu hnutel'nych vecí nezúčastnenú osobu.
- (5) Príslušný orgán upovedomí dotknutú osobu a jej manžela alebo inú blízku osobu⁹⁾ dotknutej osoby o tom, ktoré hnutel'né veci boli do súpisu zaradené.

reasonable suspicion that the person concerned is carrying a movable item that is to be seized; the personal search shall be carried out by the competent authority if a person not involved in the performance of the personal search is accepted. The personal search shall always be carried out by a person of the same sex. At the proposal of the competent authority, the court is entitled, for the purposes of enforcing a decision on the seizure of property, to order a search of an apartment or other premises used for housing or premises belonging to them and other premises and land where it can be assumed that the property of the person concerned is located; this search shall be carried out by the competent authority.

(2) The person concerned is obliged to allow the competent authority access to the places where the search is to be carried out pursuant to the third sentence of paragraph 1. If he fails to comply with this obligation, the competent authority is entitled to secure access to these places even without the consent of the person concerned.

(3) The competent authority shall seize the movable property to which the decision on the seizure of property relates, and if the movable property seized during the search pursuant to paragraph 1 is not listed in the decision on the seizure of property, it shall seize those of them that are not excluded from seizure under this Act.

(4) The competent authority shall appoint an uninvolved person to carry out the inventory of movable property.

(5) The competent authority shall notify the person concerned and his/her spouse or other close person 9) of the person concerned of which movable property has been included in the inventory.

(6) The competent authority shall deliver a final decision on the seizure of property to persons known to it to have a pre-emptive right or other real right to the property.

(7) The competent authority shall draw up a report on the inspection pursuant to paragraph 1, which shall also include an inventory of items pursuant to paragraph 3.

- 30** The preceding provisions regulate the securing of assets connected to criminal activity in order to ensure confiscation and compensation claims. They establish that various forms of property including participation in legal entities (section 96c), virtual currency (Section 96d), other property values, see section 96e and movable property (Section 96f) may be seized where there are indications that they constitute instruments or proceeds of crime. In urgent cases, such measures may be ordered even prior to the initiation of criminal prosecution, subject to judicial confirmation within 48 hours (sections 96c para 2, 96d para 2, 96e para 2).

(6) Príslušný orgán doručí právoplatné rozhodnutie o zaistení majetku osobám, o ktorých mu je známe, že majú k veci predkupné právo alebo iné vecné právo.

(7) Príslušný orgán vyhotoví zápisnicu o vykonaní prehliadky podľa odseku 1, ktorej súčasťou je aj súpis vecí podľa odseku 3.

Section 8¹⁸⁹ Identification and securing of securities, book-entry securities and cash

(1) For the purpose of seizing a book-entry security, the competent authority shall file an order for the registration of the suspension of the right to dispose of the book-entry security, 10) when it learns that the book-entry security is registered in the account of the person concerned in the relevant register; if necessary or in case of doubt, it shall request a report from the central securities depository or another person authorized to keep such records.

(2) If, during the procedure under this Act, funds in foreign currency or a higher amount of money in euros than is excluded from seizure are found, they shall be recorded in accordance with Section 7, paragraphs 3 to 5 and deposited in the custody of the competent authority. If the competent authority has decided to seize funds in an account in a bank or a branch of a foreign bank, it shall send the decision on the seizure of assets without delay to the bank or branch of a foreign bank that maintains this account.

(3) Passbooks, certificates of deposit and other forms of deposits, shares, bills of exchange, cheques or other securities or other documents, the presentation of which is necessary for the exercise of a certain right, shall be recorded and deposited with the competent authority.

(4) If the documents in question are certificates of deposit, shares, bills of exchange, cheques or other securities or other documents the presentation of which is necessary for the exercise of a certain right, the competent authority shall, depending on their nature, call on the person who is to perform to hand over the corresponding performance to the competent authority.

Section 9 Real estate surveying and securing

(1)¹⁹⁰ If the competent authority learns that the person concerned is the owner of the real estate to which the decision on the seizure of property is to apply or does apply, it shall

¹⁸⁹ s. 8 Zisťovanie a zaist'ovanie cenných papierov, zaknihovaných cenných papierov a peňažných prostriedkov

(1) Príslušný orgán podá na účely zaistenia zaknihovaného cenného papiera príkaz na registráciu pozastavenia práva nakladať so zaknihovaným cenným papierom, 10) keď sa dozvie, že zaknihovaný cenný papier je evidovaný na účte dotknutej osoby v príslušnej evidencii; v prípade potreby alebo pri pochybnostiach si vyžiada správu od centrálného depozitára cenných papierov alebo inej osoby oprávnenej viesť takúto evidenciu.

(2) Ak boli pri postupe podľa tohto zákona nájdené peňažné prostriedky v cudzej mene alebo vyššia čiastka peňazí v eurách, ako je zo zaistenia vylúčená, spíšu sa podľa s. 7 ods. 3 až 5 a zložia sa do úschovy príslušnému orgánu. Ak príslušný orgán rozhodol o zaistení peňažných prostriedkov na účte v banke alebo pobočke zahraničnej banky, zašle rozhodnutie o zaistení majetku bezodkladne banke alebo pobočke zahraničnej banky, ktorá vedie tento účet.

(3) Vkladné knižky, vkladové listy a iné formy vkladov, akcie, zmenky, šeky alebo iné cenné papiere alebo iné listiny, ktorých predloženie je nutné na uplatnenie určitého práva, sa spíšu a zložia sa do úschovy príslušnému orgánu.

(4) Ak ide o vkladové listy, akcie, zmenky, šeky alebo iné cenné papiere alebo iné listiny, ktorých predloženie je nutné na uplatnenie určitého práva, príslušný orgán podľa ich povahy vyzve toho, kto má plniť, aby zodpovedajúce plnenie odovzdal príslušnému orgánu.

¹⁹⁰ s. 9 Zisťovanie a zaist'ovanie nehnuteľností

verify this fact in the real estate cadastre. The decision on the seizure of property must also contain the particulars of a public document, 11) which is capable of registering the right in the real estate cadastre. The competent authority shall send a copy of the decision on the seizure of property to the competent state administration body in the real estate cadastre section and to the Office.

(2) At the request of the competent authority, the court is authorized to order an inspection of the property and its accessories for the purposes of enforcing a decision to seize property. The competent authority shall notify the person concerned or the person living with him in the household, or the person known to have a right to the property, of the time and place of the inspection of the property and its accessories. The person concerned or the person living with him in the household, or the person known to have a right to the property, are obliged to allow the competent authority to inspect the property and its accessories; if they fail to comply with this obligation, the competent authority is authorized to secure access to these places even without the consent of such persons. The competent authority shall invite a person not involved to inspect the property and its accessories. The competent authority shall draw up a report on the inspection of the property and its accessories.

(3) The competent state administration body in the real estate cadastre shall immediately enter a note in the real estate cadastre on the basis of an enforceable decision on the seizure of property. The note entered in the real estate cadastre on the basis of a decision on the seizure of property shall be immediately deleted by the competent state administration body in the real estate cadastre on the basis of a decision on the cancellation of the seizure of property or a decision on the limitation of the seizure of property; in the case of a limitation of the seizure, the competent state administration body in the real estate cadastre shall at the same time enter a new note in accordance with the decision on the limitation of the seizure of property.

(1) Ak sa príslušný orgán dozvie, že dotknutá osoba je vlastníkom nehnuteľnosti, na ktorú sa má vzťahovať alebo vzťahuje rozhodnutie o zaistení majetku, overí túto skutočnosť v katastri nehnuteľností. Rozhodnutie o zaistení majetku musí obsahovať aj náležitosti verejnej listiny,¹¹⁾ ktorá je spôsobilá na zápis práva do katastra nehnuteľností. Rovnopis rozhodnutia o zaistení majetku príslušný orgán zašle príslušnému orgánu štátnej správy na úseku katastra nehnuteľností a úradu.

(2) Na návrh príslušného orgánu je súd oprávnený na účely výkonu rozhodnutia o zaistení majetku nariadiť obhliadku nehnuteľnosti a jej príslušenstva. Príslušný orgán upovedomí o čase a mieste obhliadky nehnuteľnosti a jej príslušenstva dotknutú osobu alebo osobu, ktorá s ňou žije v domácnosti, alebo osobu, o ktorej je známe, že má k nehnuteľnosti právo. Dotknutá osoba alebo osoba s ňou žijúca v domácnosti alebo osoba, o ktorej je známe, že má k nehnuteľnosti právo, sú povinné obhliadku nehnuteľnosti a jej príslušenstva príslušnému orgánu umožniť; ak túto povinnosť nesplnia, je príslušný orgán oprávnený zabezpečiť si do týchto miest prístup aj bez súhlasu takýchto osôb. Príslušný orgán priberie k výkonu obhliadky nehnuteľnosti a jej príslušenstva nezúčastnenú osobu. Príslušný orgán vyhotoví zápisnicu o vykonaní obhliadky nehnuteľnosti a jej príslušenstva.

(3) Príslušný orgán štátnej správy na úseku katastra nehnuteľností zapíše bezodkladne na základe vykonateľného rozhodnutia o zaistení majetku poznámku v katastri nehnuteľností. Poznámku zapísanú do katastra nehnuteľností na základe rozhodnutia o zaistení majetku príslušný orgán štátnej správy na úseku katastra nehnuteľností bezodkladne vymaže na základe rozhodnutia o zrušení zaistenia majetku alebo rozhodnutia o obmedzení zaistenia majetku; v prípade obmedzenia zaistenia príslušný orgán štátnej správy na úseku katastra nehnuteľností zároveň zapíše novú poznámku podľa rozhodnutia o obmedzení zaistenia majetku.

gg. Para 1(e) Interception of Electronic Communications to and from the Suspect or Accused Person

The interception of electronic communications to and from the suspect or accused is allowed under special circumstances by s. 115 CPC:

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Section 115 Interception and recording of telecommunications traffic

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(1)¹⁹¹ In criminal proceedings on crime, corruption, the criminal offence of abuse of authority of a public official, the criminal offence of legalizing income from criminal

¹⁹¹ s. 115 Odpočúvanie a záznam telekomunikačnej prevádzky

(1) V trestnom konaní o zločine, korupcii, trestných činoch extrémizmu, trestnom čine zneužívania právomoci verejného činiteľa, trestnom čine legalizácie výnosu z trestnej činnosti podľa s. 233 a 234 Trestného zákona alebo pre iný úmyselný trestný čin, o ktorom na konanie zaväzuje medzinárodná zmluva, možno vydať príkaz na odpočúvanie a záznam telekomunikačnej prevádzky, ak možno dôvodne predpokladať, že budú zistené skutočnosti významné pre trestné konanie. Príkaz možno vydať, ak nemožno sledovaný účel dosiahnuť inak alebo ak by bolo jeho dosiahnutie iným spôsobom podstatne sťažené. Ak sa pri odpočúvaní a zaznamenávaní telekomunikačnej prevádzky zistí, že obvinený komunikuje so svojim obhajcom, takto získané informácie nemožno použiť na účely trestného konania a musia sa predpísaným spôsobom bez meškania zničiť; to neplatí, ak ide o informácie, ktoré sa vzťahujú na vec, v ktorej advokát nezastupuje obvineného ako obhajca.

(2) Príkaz na odpočúvanie a záznam telekomunikačnej prevádzky vydáva predseda senátu, pred začatím trestného stíhania alebo v prípravnom konaní sudca pre prípravné konanie na návrh prokurátora. Ak ide o vec, ktorá neznesie odklad, a príkaz sudcu pre prípravné konanie nemožno získať vopred, môže taký príkaz pred začatím trestného stíhania alebo v prípravnom konaní vydať prokurátor, ak odpočúvanie a záznam telekomunikačnej prevádzky nie je spojené so vstupom do obydľia, ktorý však musí najneskôr do 24 hodín od jeho vydania potvrdiť sudca pre prípravné konanie, inak stráca platnosť a takto získané informácie nemožno použiť na účely trestného konania a musia sa predpísaným spôsobom bez meškania zničiť.

(3) Príkaz na odpočúvanie a záznam telekomunikačnej prevádzky sa musí vydať písomne a odôvodniť aj skutkovými okolnosťami, a to osobitne na každú účastnícku stanicu alebo zariadenie. V príkaze musí byť určená účastnícka stanica alebo zariadenie a osoba, ak je známa, ktorej sa odpočúvanie a záznam telekomunikačnej prevádzky týka, a čas, po ktorý sa bude odpočúvanie a záznam telekomunikačnej prevádzky vykonávať. Čas odpočúvania a záznamu môže trvať najviac šesť mesiacov. Tento čas môže v prípravnom konaní na návrh prokurátora sudca pre prípravné konanie predĺžiť vždy o ďalšie dva mesiace, a to aj opakovane. Odpočúvanie a záznam telekomunikačnej prevádzky robí príslušný útvar Policajného zboru.

(4) Policajt alebo príslušný útvar Policajného zboru je povinný sústavne skúmať trvanie dôvodov, ktoré viedli k vydaniu príkazu na odpočúvanie a záznam telekomunikačnej prevádzky. Ak dôvody pominuli, odpočúvanie a záznam telekomunikačnej prevádzky sa musí skončiť, a to aj pred uplynutím lehoty uvedenej v odseku 3. Táto skutočnosť sa bez meškania písomne oznámi tomu, kto vydal príkaz na odpočúvanie a záznam telekomunikačnej prevádzky, v prípravnom konaní tiež prokurátorovi.

(5) V trestnom konaní pre iný úmyselný trestný čin, ako je uvedený v odseku 1, môže vydať príkaz na odpočúvanie a záznam telekomunikačnej prevádzky predseda senátu, pred začatím trestného stíhania alebo v prípravnom konaní sudca pre prípravné konanie na návrh prokurátora iba so súhlasom užívateľa odpočúvaného alebo zaznamenávaného telekomunikačného zariadenia.

(6) Ak sa má záznam telekomunikačnej prevádzky použiť ako dôkaz, treba k nemu pripojiť, ak to vyhotovený záznam umožňuje, doslovný prepis záznamu, ktorý vyhotoví príslušník Policajného zboru vykonávajúci odpočúvanie, v rozsahu zistených skutočností významných pre trestné konanie, s uvedením údajov o mieste, čase, orgáne, ktorý záznam vyhotovil, a zákonnosti vykonávania odpočúvania. Záznam telekomunikačnej prevádzky sa na vhodných elektronických nosičoch uchováva v celosti v spise, ktorých kópie si môže vyžiadať prokurátor a obvinený alebo obhajca. Po ukončení odpočúvania a záznamu telekomunikačnej prevádzky si obvinený alebo obhajca môžu na svoje náklady vyhotoviť prepis záznamu telekomunikačnej prevádzky v rozsahu, v akom to uznajú za vhodné. Povinnosti uvedené v prvej vete sa na nich vzťahujú primerane. Hodnovernosť prepisu posudzuje súd. Ak bol prepis záznamu vyhotovený v prípravnom konaní, predseda senátu môže nariadiť jeho doplnenie, ktoré vyhotoví príslušník Policajného zboru uvedený v prvej vete. Doslovný prepis záznamu v cudzom jazyku a doplnenie doslovného prepisu záznamu v cudzom jazyku môže vyhotoviť tlmočník. Pri pribatí tlmočníka

activity or for another intentional criminal offence for which proceedings are required by an international treaty, an order for wiretapping and recording of telecommunications traffic may be issued, if reasonably possible to assume that facts significant for the criminal proceedings will be discovered. If, during the interception and recording of telecommunication traffic, it is found that the accused is communicating with his lawyer, the information obtained in this way cannot be used for the purposes of criminal proceedings and must be destroyed in the prescribed manner without delay; this does not apply if the information is related to a matter in which the lawyer does not represent the accused as a defence attorney.

(2) The **order for wiretapping and recording of telecommunication** traffic is issued by the **chairman of the senate**, before the initiation of criminal prosecution or in preliminary proceedings **by the pre-trial judge** at the proposal of the prosecutor. If it is a matter that cannot be delayed, and the judge's order for preliminary proceedings cannot be obtained in advance, such an order can be issued by the prosecutor before the start of the criminal prosecution or in the preliminary proceedings, if the interception and recording of telecommunications traffic is not connected with entering the dwelling, which, however, must be confirmed by the pre-trial judge within 24 hours of its issuance at the latest, otherwise it becomes invalid and the information obtained in this way cannot be used for the purposes of criminal proceedings and must be destroyed in the prescribed manner without delay.

sa postupuje primerane podľa s. 28. Do spisu sa zakladá prepis záznamu telekomunikačnej prevádzky, ktorý sa neutajuje, podpísaný príslušníkom Policajného zboru alebo tlmočníkom, ktorý ho vyhotovil; ak doslovný prepis záznamu obsahuje utajovanú skutočnosť, utajuje sa podľa predpisov o ochrane utajovaných skutočností. Záznam telekomunikačnej prevádzky sa môže použiť ako dôkaz až po skončení odpočúvania a záznamu telekomunikačnej prevádzky. V prípravnom konaní, ak to odôvodňujú okolnosti prípadu, možno predložiť záznam telekomunikačnej prevádzky súdu aj bez prepisu tohto záznamu, ak zo sprievodnej správy vyplývajú údaje o mieste, čase, orgáne, ktorý záznam vyhotovil, a zákonnosti vykonávania odpočúvania, ako aj o osobách, ktorých sa záznam telekomunikačnej prevádzky týka, a záznam telekomunikačnej prevádzky je zrozumiteľný.

(7) V inej trestnej veci, ako je tá, v ktorej sa odpočúvanie a záznam telekomunikačnej prevádzky vykonal, možno záznam ako dôkaz použiť len vtedy, ak ide o trestné konanie pre trestný čin uvedený v odseku 1.

(8) Ak sa pri odpočúvaní a zázname telekomunikačnej prevádzky nezistili skutočnosti významné pre trestné konanie, orgán činný v trestnom konaní alebo príslušný útvar Policajného zboru musí získaný záznam predpísaným spôsobom bezodkladne zničiť. Zápisnica o zničení záznamu sa založí do spisu.

(9) O zničení záznamu informuje osobu uvedenú v odseku 3, ak je známa, policajt alebo prokurátor, ktorého rozhodnutím sa vec právoplatne skončila, a v konaní pred súdom predseda senátu súdu prvého stupňa po právoplatnom skončení veci. Informácia obsahuje označenie súdu, ktorý vydal alebo potvrdil príkaz na odpočúvanie a záznam telekomunikačnej prevádzky, dĺžku odpočúvania a dátum jeho ukončenia. Súčasťou informácie je poučenie o práve podať v lehote dvoch mesiacov od jej doručenia návrh na preskúmanie zákonnosti príkazu na odpočúvanie a záznam telekomunikačnej prevádzky najvyššiemu súdu. Informáciu podá orgán, ktorého rozhodnutím sa vec právoplatne skončila, a v konaní pred súdom predseda senátu súdu prvého stupňa do troch rokov od právoplatného skončenia trestného stíhania v danej veci.

(10) Informáciu podľa odseku 9 predseda senátu, policajt alebo prokurátor nepodá, ak ide o osobu, ktorá má možnosť nazerat do spisu podľa tohto zákona, alebo v konaní o obzvlášť závažnom zločine alebo zločine spáchanom organizovanou skupinou, zločineckou skupinou alebo teroristickou skupinou, alebo ak sa na trestnom čine podieľalo viac osôb a vo vzťahu aspoň k jednému z nich nebolo trestné stíhanie právoplatne skončené, alebo ak by poskytnutím takej informácie mohol byť zmarený účel trestného konania.

(11) Ustanovenia odsekov 1 až 10 sa rovnako vzťahujú na údaje, ktoré sú v reálnom čase prenášané prostredníctvom počítačového systému.

(3) The order for wiretapping and recording of telecommunications traffic **must be issued in writing and justified by factual circumstances**, specifically for each participating station or device. The order must specify the participating station or device and the person, if known, to whom the interception and recording of telecommunications traffic is concerned, and the time during which the interception and recording of telecommunications traffic will be carried out. The time of interception and recording can last up to six months. This time can be extended by another two months at the request of the prosecutor in the pre-trial proceedings, even repeatedly. Wiretapping and recording of telecommunication traffic is done by the relevant department of the Police Force.

(4) A **police officer** or the relevant department of the Police Force is **obliged to constantly investigate the duration of the reasons** that led to the issuing of an order for wiretapping and recording of telecommunications traffic. If the reasons have disappeared, the wiretapping and recording of telecommunications traffic must end, even before the expiration of the period specified in paragraph 3. This fact shall be notified in writing without delay to the person who issued the order for the wiretapping and recording of telecommunications traffic, as well as to the prosecutor in the preliminary proceedings.

(5) In criminal proceedings for an intentional crime other than that referred to in paragraph 1, the president of the senate may issue an order for wiretapping and recording of telecommunications traffic, before the initiation of criminal proceedings or in preliminary proceedings, by a judge for preliminary proceedings at the proposal of the prosecutor, only with the consent of the user being tapped or recorded telecommunications equipment.

(6) If the recording of telecommunications traffic **is to be used as evidence, it must be attached, if the prepared recording allows, a verbatim transcript of the recording made** by the member of the Police Force conducting the wiretapping, indicating the place, time and legality of the wiretapping. A transcript of the recording of the telecommunications operation, which is not classified, signed by the member of the Police Force who made it, is included in the file; if the verbatim transcription of the telecommunications record contains classified information, it is classified according to a special regulation. The recording of telecommunications traffic can be used as evidence only after the interception and recording of telecommunications traffic has been completed. In the preliminary proceedings, if the circumstances of the case justify it, a recording of the telecommunications operation can be submitted to the court even without a transcript of this recording,

(7) In a criminal matter other than the one in which the wiretapping and recording of telecommunication traffic was carried out, the recording may be used as evidence only if criminal proceedings for the criminal offence referred to in paragraph 1 are also being conducted in this matter at the same time.

(8) If during the wiretapping and recording of telecommunications traffic, **no facts relevant to criminal proceedings were discovered**, the law enforcement agency or the relevant department of the Police Force must **destroy the obtained recording in the prescribed manner without delay**. The minutes on the destruction of the record shall be placed in the file. About the destruction of the record, the person mentioned in paragraph 3, who does not have the opportunity to look at the file according to this law, will be notified by the authority whose decision the case was legally ended, and in proceedings before the court by the president of the senate of the court of first instance within three years from the legal termination of the criminal prosecution in the given case; this does not apply if it is a particularly serious crime or a crime committed by an organized group, criminal group or terrorist group,

(9) The provisions of paragraphs 1 to 8 apply *mutatis mutandis* to content data or operational data that are transmitted in real time via a computer system.

hh. Para 1(f) Tracking and Tracing an Object

33 The measure of tracking and tracing an object is mentioned by the Slovak CPC:

34 Section 113 Tracking of people and things

(1)¹⁹² Surveillance of a person and thing (hereinafter referred to as “surveillance”) means obtaining information about the movement and activity of a person or the movement of

¹⁹² Zabezpečovanie Informácií

s. 113 Sledovanie osôb a vecí

(1) Sledovaním osoby a veci (ďalej len “sledovanie”) sa rozumie získavanie informácií o pohybe a činnosti osoby alebo pohybe veci, ktoré sa vykonáva utajovaným spôsobom; sledovanie možno vykonať v trestnom konaní o úmyselnom trestnom čine, ak možno dôvodne predpokladať, že ním budú zistené skutočnosti významné pre trestné konanie.

(2) Príkaz na sledovanie vydáva písomne predseda senátu, pred začatím trestného stíhania alebo v prípravnom konaní prokurátor.

(3) Sledovanie vykonáva príslušný orgán Policajného zboru. Ak sa pri sledovaní zistí, že obvinený komunikuje so svojim obhajcom, takto získané informácie nemožno použiť na účely trestného konania a musia sa predpísaným spôsobom bez meškania zničiť; to neplatí, ak ide o informácie, ktoré sa vzťahujú na vec, v ktorej advokát nezastupuje obvineného ako obhajca.

(4) Ak je nevyhnutne potrebné, aby sa sledovanie vykonalo v iných priestoroch alebo na pozemkoch, ktoré nie sú verejne prístupné, alebo ak sa má popri sledovaní súčasne použiť informačno-technický prostriedok a sledovanie nie je spojené so vstupom do obydľia, príkaz na sledovanie vydáva predseda senátu, pred začatím trestného stíhania alebo v prípravnom konaní sudca pre prípravné konanie na návrh prokurátora, ak skutočnosti významné pre trestné konanie nemožno získať pri vykonaní sledovania iným spôsobom; v príkaze sa uvedú iné priestory alebo pozemky, ktoré nie sú verejne prístupné, v ktorých sa má vykonať sledovanie, a druh informačno-technického prostriedku, ktorý sa má použiť. Ak vec neznesie odklad, môže namiesto príslušného sudcu pre prípravné konanie vydať príkaz sudca pre prípravné konanie súdu, v ktorého obvode sa má vykonať sledovanie. Pri vstupe do priestorov neslúžiacich na bývanie alebo na pozemky, ktoré nie sú verejne prístupné, sa nesmú vykonať iné úkony ako tie, ktoré sú nevyhnutné na vykonanie sledovania.

(5) Príkaz na sledovanie podľa odseku 2 sa môže vydať len na základe písomnej žiadosti policajta alebo príslušného orgánu Policajného zboru a v konaní pred súdom na písomnú žiadosť prokurátora. Žiadosť sa musí odôvodniť podozrením z konkrétnej trestnej činnosti a tiež údajmi o osobách a veciach, ktoré majú byť sledované, ak sú tieto údaje známe. V príkaze sa musí ustanoviť čas, v ktorom sa bude sledovanie vykonávať, a to najviac

a thing, which is carried out in a covert manner; monitoring can be carried out in criminal proceedings for an intentional crime, if it can be reasonably assumed that it will reveal facts important for the criminal proceedings.

(2) The surveillance order is issued in writing by the chairman of the senate, before the start of the criminal prosecution or by the prosecutor during the preliminary proceedings.

(3) Monitoring is carried out by the competent authority of the Police Force. If during surveillance it is found that the accused is communicating with his lawyer, the information obtained in this way cannot be used for the purposes of criminal proceedings and must be destroyed in the prescribed manner without delay; this does not apply if the information is related to a matter in which the lawyer does not represent the accused as a defence attorney.

(4) If it is absolutely necessary for the surveillance to be carried out in other premises or on land that is not publicly accessible, or with the use of information and technical means and the surveillance is not connected to the entry into the dwelling, the president of the senate issues the surveillance order, before the initiation of criminal prosecution or in preliminary proceedings by a judge for preliminary proceedings at the proposal of the prosecutor, if facts important for the criminal proceedings cannot be obtained by conducting surveillance in another way; the order shall specify other premises or land not accessible to the public in which surveillance is to be carried out and the means of technical surveillance to be used. If the matter cannot be postponed, instead of the competent pre-trial judge, the pre-trial judge of the court in whose district the surveillance is to be conducted may issue an order.

(5) A surveillance order according to paragraph 2 can only be issued on the basis of a written request of a police officer or a competent authority of the Police Force and in proceedings before a court upon a written request of a prosecutor. The request must be justified by the suspicion of a specific criminal activity and also by data on the persons

šesť mesiacov. Ten, kto vydal príkaz na sledovanie, môže dobu sledovania písomne predĺžiť najviac o ďalších šesť mesiacov, a to aj opakovane. Ak sledovanie trvá dlhšie ako dvanásť mesiacov, príkaz na sledovanie pred začatím trestného stíhania a v prípravnom konaní vydáva sudca pre prípravné konanie.

(6) Policajt alebo príslušný útvar Policajného zboru je povinný sústavne skúmať trvanie dôvodov, ktoré viedli k vydaniu príkazu na sledovanie. Ak dôvody pominuli, sledovanie sa musí skončiť, a to aj pred uplynutím času uvedeného v odseku 5. Túto skutočnosť bez meškania písomne oznámi tomu, kto vydal príkaz, v prípravnom konaní tiež prokurátorovi.

(7) Ak vec neznesie odklad a písomný príkaz nemožno získať vopred, sledovanie možno začať aj bez príkazu, ak nejde o prípady uvedené v odseku 4. Policajt alebo príslušný útvar Policajného zboru je však povinný bez meškania dodatočne požiadať o vydanie príkazu. Ak príkaz nebude do 24 hodín vydaný, musí sa sledovanie skončiť a takto získané informácie nemožno použiť a musia sa predpísaným spôsobom bez meškania zničiť.

(8) Ak sa má záznam vyhotovený pri sledovaní použiť ako dôkaz, postupuje sa primerane podľa s. 115 ods. 6.

(9) V inej trestnej veci, ako je tá, v ktorej bolo sledovanie vykonané, možno záznam ako dôkaz použiť len vtedy, ak ide o trestné konanie pre úmyselný trestný čin.

(10) Ak pri sledovaní neboli zistené skutočnosti dôležité pre trestné konanie, musí sa vyhotovený záznam predpísaným spôsobom bez meškania zničiť.

(11) Pri postupe podľa odseku 1 možno, ak je to potrebné, použiť prostriedok na zaznamenanie priebehu úkonu a prostriedok technického sledovania.

and things to be monitored, if these data are known. The order must specify the time during which the monitoring will be carried out, which is a maximum of six months. The person who issued the monitoring order can extend the monitoring period in writing by a maximum of another six months, even repeatedly. If the monitoring lasts longer than twelve months, the monitoring order is issued by the pre-trial judge before the initiation of the criminal prosecution and during the preliminary proceedings.

(6) The police officer or the relevant department of the Police Force is obliged to constantly investigate the duration of the reasons that led to the issuing of the surveillance order. If the reasons have disappeared, the surveillance must end, even before the expiration of the time specified in paragraph 5. This fact shall be notified in writing without delay to the person who issued the order, as well as to the prosecutor in the preliminary proceedings.

(7) If the matter cannot be delayed and a written order cannot be obtained in advance, surveillance can also be started without an order, if it is not the cases mentioned in paragraph 4. However, the police officer or the relevant department of the Police Force is obliged to additionally request the issuance of an order without delay. If the order is not issued within 24 hours, the monitoring must end and the information thus obtained cannot be used and must be destroyed in the prescribed manner without delay.

(8) If the recording made during the surveillance is to be used as evidence, the appropriate procedure is followed according to s. 115 para. 6.

(9) In a criminal matter other than the one in which the surveillance was carried out, the recording can be used as evidence only if criminal proceedings for an intentional crime are also being conducted in this matter at the same time.

(10) If facts important for the criminal proceedings were not detected during the monitoring, the recorded record must be destroyed without delay in the prescribed manner.

(11) In the procedure according to paragraph 1, if necessary, a means of recording the course of the action can be used.

- 35 The preceding provision regulates the **investigative measure of tracking and tracing persons or objects** as a form of covert surveillance. According to Section 113 para 1, surveillance consists of secretly obtaining information on the movement or activities of persons or things and is permissible in cases of intentional crimes where it may reveal relevant facts. Section 113 para 2 provides that surveillance requires a written order issued by the chairman of the senate or, in the pre-trial stage, by the prosecutor. More intrusive measures, such as surveillance in non-public premises or with technical means, require judicial authorization according to Section 113 para 4. The order must be based on a justified suspicion and is time-limited, generally to a maximum of six months, with possible extensions under Section 113 para 5. The provision also establishes important safeguards. According to Section 113 para 3, communications between the accused and

defence counsel are protected and must not be used as evidence. The Financial Administration Law contains a single provision, which relates to operative activity:

Financial Administration Law (35/2019 Coll.)

Section 16¹⁹³ Means of operative-search activity

(1) The means of operative-investigative activity for the purposes of this law are tracking of persons and things, cross-border tracking of persons according to an international agreement, controlled delivery, cover documents, baiting and securing techniques and the use of persons acting for the benefit of the financial administration.

(2) The Financial Administration is entitled to use the means of operative-investigative activity in the detection of intentional criminal activity referred to in s. 4 para. 3 letters y) and s. 9 para. 2 letters h).

(3) Monitoring of persons for the needs of financial administration is carried out by the Criminal Office of Financial Administration or the Police Force at the request of the President or a person authorized by him.

(4) Authorization for cross-border surveillance under an international treaty is granted by the President or a person authorized by him; the president or a person authorized by him also requests the competent authority of another state for permission for cross-border surveillance according to an international treaty on the territory of that other state.

c) Para 2: Specific Restrictions in National Law Applicable to Certain Categories of Persons or Professionals with an LLP Obligation, Article 29

Without prejudice to Article 29, the investigation measures set out in paragraph 1 of this Article may be subject to conditions in accordance with the applicable national law if the national law contains specific restrictions that apply with regard to certain categories of persons or professionals who are legally bound by an obligation of confidentiality.

The special restrictions have been presented above in the assessment and presentation of the provisions and Art. 29 EPPO Regulation.

36

¹⁹³ **s. 16 Prostriedky operatívno-pátracej činnosti**

(1) Prostriedkami operatívno-pátracej činnosti na účely tohto zákona sú sledovanie osôb a vecí, cezhraničné sledovanie osôb podľa medzinárodnej zmluvy,⁷³) kontrolovaná dodávka, krycie doklady, nástrahová a zabezpečovacia technika a využívanie osôb konajúcich v prospech finančnej správy.

(2) Finančná správa je oprávnená použiť prostriedky operatívno-pátracej činnosti pri odhaľovaní úmyselnej trestnej činnosti uvedenej v s. 4 ods. 3 písm. y) a s. 9 ods. 2 písm. h).

(3) Sledovanie osôb pre potreby finančnej správy vykonáva Kriminálny úrad finančnej správy alebo Policajný zbor na žiadosť prezidenta alebo ním poverenej osoby.

(4) Povolenie na cezhraničné sledovanie podľa medzinárodnej zmluvy udeľuje prezident alebo ním poverená osoba; prezident alebo ním poverená osoba tiež žiada príslušný orgán iného štátu o povolenie na cezhraničné sledovanie podľa medzinárodnej zmluvy na území tohto iného štátu.

d) Para 3: Conditions/Thresholds for Investigation Measures

The investigation measures set out in points(c), (e) and (f) of paragraph 1 of this Article may be subject to further conditions, including limitations, provided for in the applicable national law. In particular, Member States may limit the application of points (e) and (f) of paragraph 1 of this Article to specific serious offences. A Member State intending to make use of such limitation shall notify the EPPO of the relevant list of specific serious offences in accordance with Article 117.

- 37 Notifications according to the last sentence of para. 3. Yes, the Slovakian Government notified the EPPO.¹⁹⁴

e) Para 4: Any Other Measure(s) in the EDP's Member State

The European Delegated Prosecutors shall be entitled to request or to order any other measures in their Member State that are available to prosecutors under national law in similar national cases, in addition to the measures referred to in paragraph 1.

- 38 In customs matters a controlled delivery or a fake transfer might be useful tools to discover customs fraud in Slovakia:

39 **Section 111 Controlled delivery**

(1)¹⁹⁵ Controlled delivery means tracking the movement of the shipment from the sender to the addressee during its import, export or transportation, if the circumstances of the

¹⁹⁴ See <https://www.epo.europa.eu/sites/default/files/2021-11/07-SK.pdf>. Accessed 30 June 2025.

¹⁹⁵ s. 111 **Kontrolovaná dodávka**

(1) Kontrolovaná dodávka sa rozumie sledovanie pohybu zásielky od odosielateľa k adresátovi pri jej dovoze, vývoze alebo prevoze, ak okolnosti prípadu odôvodňujú predpoklad, že zásielka bez príslušného povolenia obsahuje omamné látky, psychotropné látky, jedy, prekurzory, jadrový alebo iný obdobný rádioaktívny materiál, alebo vysokorizikóvu chemickú látku, falšované alebo pozmenené peniaze a falšované alebo pozmenené cenné papiere, falšované, pozmenené alebo nedovolené vyrobené kolkové známky, poštové ceniny, nálepky a poštové pečiatky, platobný prostriedok, strelné alebo hromadne účinné zbrane, streľivo a výbušniny, kultúrne pamiatky alebo iné veci, na nakladanie s ktorými je potrebné osobitné povolenie, alebo veci určené na spáchanie trestného činu, alebo veci pochádzajúce z trestného činu na účely zistenia osôb, ktoré majú účasť na nakladaní s touto zásielkou.

(2) Príkaz na postup podľa odseku 1 vydáva predseda senátu, pred začatím trestného stíhania alebo v prípravnom konaní prokurátor.

(3) Sledovanie dodávky vykonáva Policajný zbor v súčinnosti s orgánmi colnej správy, ktoré sa musia o takom postupe vopred vyrozumieť.

(4) Bez príkazu podľa odseku 2 môže Policajný zbor začať sledovanie zásielky, ak vec neznesie odklad a príkaz nemožno vopred zadovážiť. O tomto úkone Policajný zbor bez meškania vyrozumie prokurátora. Ak prokurátor do 48 hodín nevydá príkaz podľa odseku 2, musí sa sledovanie zásielky ukončiť a získané informácie nemožno v ďalšom konaní použiť a musia sa predpísaným spôsobom bez meškania zničiť.

(5) V priebehu sledovania zásielky môže Policajný zbor vykonávať nevyhnutné opatrenia na to, aby sa s vedomím a pod kontrolou orgánov colnej správy dostala zásielka alebo veci ju nahradzujúce z územia Slovenskej republiky do cudziny alebo naopak, alebo z cudziny cez územie Slovenskej republiky do tretieho štátu.

(6) Sledovanie zásielky ukončí Policajný zbor na písomný príkaz prokurátora, a ak je zrejmé, že disponovaním zásielkou vzniká vážne nebezpečenstvo ohrozenia života alebo zdravia, značnej škody na majetku, alebo ak hrozí

case justify the assumption that the shipment contains narcotic substances, psychotropic substances, poisons, precursors, nuclear or other similar radioactive material, or high-risk a chemical substance, counterfeit or altered money and counterfeit or altered securities, counterfeit, altered or illegally produced postage stamps, postal value, stickers and postmarks, an electronic means of payment or another payment card, or an object capable of performing such a function, firearms or mass effective weapons, ammunition and explosives, cultural monuments or other things, for the handling of which a special permit is required, or things intended for the commission of a crime, or things originating from a criminal offence for the purpose of identifying the persons involved in the handling of this shipment.

(2) The order for the procedure according to paragraph 1 is issued by the chairman of the senate, before the initiation of criminal proceedings or by the prosecutor in preliminary proceedings.

(3) Monitoring of the delivery is carried out by the Police in cooperation with the customs authorities, who must agree on such a procedure in advance.

(4) Without an order according to paragraph 2, the Police Force can start tracking the shipment if the matter cannot be delayed and the order cannot be imported in advance. The Police Force will inform the prosecutor about this action without delay. If the prosecutor does not issue an order according to paragraph 2 within 48 hours, the tracking of the shipment must be terminated and the obtained information cannot be used in further proceedings and must be destroyed in the prescribed manner without delay.

(5) In the course of tracking the shipment, the Police Force can take the necessary measures to ensure that, with the knowledge and under the control of the customs authorities, the shipment or items replacing it get from the territory of the Slovak Republic to a foreign country or vice versa, or from a foreign country through the territory of the Slovak Republic to a third country.

(6) Tracking of the shipment will be terminated by the Police Force upon a written order from the prosecutor, and if it is clear that the handling of the shipment poses a serious risk of endangering life or health, significant damage to property, or if there is a serious danger that it will not be possible to continue tracking such a shipment even without a written order. If necessary, at the same time as the tracking of the shipment is finished, the Police Force will take action against the further possession of items that make up the contents of the shipment; this does not apply if the tracked shipment crosses a state border and as part of international cooperation, its tracking is taken over by the competent authority of a foreign state.

vážne nebezpečenstvo, že takúto zásielku nebude možné ďalej sledovať aj bez písomného príkazu. Podľa potreby súčasne s ukončením sledovania zásielky Policajný zbor vykoná úkon smerujúci proti ďalšiemu držaniu vecí, ktoré tvoria obsah zásielky; to neplatí, ak sledovaná zásielka prechádza štátnou hranicou a v rámci medzinárodnej spolupráce jej sledovanie prevezme príslušný orgán cudzieho štátu.

(7) Pri postupe podľa odseku 1 možno, ak je to potrebné, použiť prostriedok na zaznamenanie priebehu úkonu.

(7) In the procedure according to paragraph 1, if necessary, a means of recording the course of the action can be used.

Section 112¹⁹⁶ Fake transfer

(1) Feigned transfer means pretending to buy, sell or any other method of transfer of the object of performance, the possession of which requires a special permit, the possession of which is prohibited, which originates from a criminal offence, or which is intended for the commission of a criminal offence. A sham transfer can be carried out in criminal proceedings for an intentional crime for which the law provides for a prison sentence with a maximum penalty exceeding three years, corruption, or for another intentional crime for which an international treaty obliges to proceed, if it can be reasonably assumed that facts important for the criminal proceedings will be discovered by him.

(2) The order for a fake transfer is issued in writing by the chairman of the senate, before the start of the criminal prosecution or by the prosecutor during the preliminary proceedings.

(3) The pretended transfer is carried out by the authority referred to in s. 110 para. 2.

(4) An order for a fake transfer can only be issued on the basis of a written request from a police officer or the authority referred to in paragraph 3. The request must be justified by the suspicion of a specific criminal activity and also data about the persons and things to which the fake transfer concerns, if these data are known.

(5) Without an order under paragraph 2, a pretended transfer can be made only if the matter cannot bear delay and a written order cannot be obtained in advance; however, the authority mentioned in paragraph 3 is obliged to request an order without delay. If the order is not issued within 48 hours, the authority mentioned in paragraph 3 is obliged

¹⁹⁶ s. 112 Predstieraný prevod

(1) Predstieraným prevodom sa rozumie predstieranie kúpy, predaja alebo iného spôsobu prevodu predmetu plnenia, poskytnutia služby alebo výkonu činnosti, na ktorých držanie alebo poskytovanie sa vyžaduje osobitné povolenie, ktorých držanie alebo poskytovanie je zakázané, ktoré pochádzajú z trestnej činnosti alebo ktoré sú určené na páchanie trestnej činnosti. Predstieraný prevod možno vykonať v trestnom konaní pre úmyselný trestný čin, na ktorý zákon ustanovuje trest odňatia slobody s hornou hranicou trestnej sadzby prevyšujúcou tri roky, korupciu alebo pre iný úmyselný trestný čin, o ktorom na konanie zaväzuje medzinárodná zmluva, ak možno dôvodne predpokladať, že ním budú zistené skutočnosti významné pre trestné konanie.

(2) Príkaz na predstieraný prevod vydáva písomne predseda senátu, pred začatím trestného stíhania alebo v prípravnom konaní prokurátor.

(3) Predstieraný prevod vykoná orgán uvedený v s. 110 ods. 2.

(4) Príkaz na predstieraný prevod môže byť vydaný len na základe písomnej žiadosti policajta alebo orgánu uvedeného v odseku 3. Žiadosť musí byť odôvodnená podozrením z konkrétnej trestnej činnosti a tiež údajmi o osobách a veciach, ktorých sa predstieraný prevod týka, ak sú tieto údaje známe.

(5) Bez príkazu podľa odseku 2 sa môže uskutočniť predstieraný prevod len vtedy, ak vec neznesie odklad a písomný príkaz nemožno získať vopred; orgán uvedený v odseku 3 je však povinný o príkaz bez meškania požiadať. Ak nebude príkaz do 48 hodín vydaný, orgán uvedený v odseku 3 je povinný predstieraný prevod skončiť. Ak sa pri tomto úkone získala informácia, nemožno ju použiť a musí sa predpísaným spôsobom bez meškania zničiť.

(6) Ak sa má záznam vyhotovený pri predstieranom prevode použiť ako dôkaz, postupuje sa primerane podľa s. 115 ods. 6.

(7) Pri postupe podľa odseku 1 možno, ak je to potrebné, použiť prostriedok na zaznamenanie priebehu úkonu.

to terminate the pretended transfer. If information is obtained during this operation, it cannot be used and must be destroyed in the prescribed manner without delay.

(6) If the record made during the fake transfer is to be used as evidence, the procedure is appropriate according to s. 115 para. 6.

(7) In the procedure according to paragraph 1, if necessary, a means of recording the course of the action can be used.

Section 117 Agent

(1)¹⁹⁷ An agent can be used to detect, investigate and convict perpetrators of crimes, corruption, the criminal offence of abuse of authority of a public official or the criminal

¹⁹⁷ s. 117 Agent

(1) Na odhaľovanie, zisťovanie a usvedčovanie páchatel'ov zločinov, korupcie, trestných činov extrémizmu, trestného činu zneužívania právomoci verejného činiteľa alebo trestného činu legalizácie výnosu z trestnej činnosti podľa s. 233 a 234 Trestného zákona možno použiť agenta. Jeho použitie je prípustné len vtedy, ak odhaľovanie, zisťovanie a usvedčovanie páchatel'ov uvedených trestných činov by bolo iným spôsobom podstatne sťažené a získané poznatky odôvodňujú podozrenie, že bol spáchaný trestný čin alebo má byť spáchaný taký trestný čin.

(2) Konanie agenta musí byť v súlade s účelom tohto zákona a musí byť úmerné protiprávnosti konania, na odhaľovanie, zisťovanie alebo usvedčovanie ktorého sa zúčastňuje. Agent nesmie iniciatívne navádzať na spáchanie trestného činu; to neplatí, ak ide o korupciu verejného činiteľa alebo zahraničného verejného činiteľa a zistené skutočnosti nasvedčujú, že páchatel' by spáchal taký trestný čin aj vtedy, ak by príkaz na použitie agenta nebol vydaný.

(3) Agent koná pod dočasnou alebo trvalou legendou alebo bez legendy. Legenda je súhrn krycích údajov o osobe agenta, najmä o jeho totožnosti, rodinnom stave, vzdelaní a zamestnaní.

(4) Ak je to na vytvorenie alebo zachovanie legendy nevyhnutné, možno za podmienok uvedených v osobitnom zákone vydať, vyhotoviť a používať krycie doklady.

(5) Príkaz na použitie agenta vydáva predseda senátu, pred začatím trestného stíhania alebo v prípravnom konaní sudca pre prípravné konanie na návrh prokurátora, ktorý musí byť odôvodnený aj skutkovými okolnosťami.

(6) Ak ide o vec, ktorá nestrpí odklad, môže prokurátor, ak použitie agenta nie je spojené so vstupom do obydľia iného, príkaz uvedený v odseku 5 vydať pred začatím trestného stíhania alebo v prípravnom konaní predbežne aj ústne. Taký príkaz však v písomnej podobe musí najneskôr do 72 hodín od vydania príkazu potvrdiť sudca pre prípravné konanie, inak stráca platnosť. To neplatí pre postup podľa odseku 2, keď príkaz na použitie agenta môže vydať len sudca pre prípravné konanie.

(7) Príkaz podľa odsekov 5 a 6 musí byť písomný a musí byť v ňom určený čas, počas ktorého bude agent použitý. Čas použitia agenta nesmie trvať dlhšie ako šesť mesiacov. Tento čas môže predseda senátu a v prípravnom konaní na návrh prokurátora sudca pre prípravné konanie predĺžiť vždy o ďalšie dva mesiace, a to aj opakovane.

(8) Písomnosti týkajúce sa použitia agenta sa do spisu založia len vtedy, ak prokurátor v obžalobe navrhne vykonanie dôkazu skutočnosťami zistenými agentom.

(9) Agent môže pri použití svojej legendy so súhlasom oprávnenej osoby vstúpiť do obydľia. Taký súhlas sa však nesmie získať na základe predstieraného práva vstupu.

(10) Pravá totožnosť agenta vystupujúceho pod legendou musí byť aj po skončení jeho použitia utajená. Prokurátorovi alebo sudcovi pre prípravné konanie, ktorí sú príslušní rozhodovať podľa odsekov 5 a 6, ako aj predsedovi senátu v konaní pred súdom musí sa na ich žiadosť oznámiť pravá totožnosť agenta.

(11) O skutočnostiach dôležitých pre trestné konanie môže agenta v prípravnom konaní vypočúť prokurátor pri primeranom použití ustanovenia s. 134 ods. 1 tak, aby jeho totožnosť nemohla byť odhalená; agent môže byť výnimočne vypočúvaný na súde iba pri primeranom použití ustanovení s. 134 ods. 1, s. 136 a s. 262, aby jeho totožnosť nemohla byť odhalená. Na súdne konanie sa agent predvoláva prostredníctvom Prezídia Policajného zboru. Doručenie predvolania agentovi zabezpečí príslušník Policajného zboru poverený prezidentom Policajného zboru. Ak je agentom iná osoba ako príslušník Policajného zboru alebo príslušník polície iného štátu a súhlasí s tým, aby bola jeho totožnosť odhalená, použijú sa na ďalšie konanie ustanovenia s. 127 až 134 o svedkovi.

offence of money laundering. Its use is permissible only if the detection, investigation and conviction of the perpetrators of the mentioned crimes would otherwise be significantly more difficult and the knowledge obtained justifies the suspicion that a crime has been committed or that such a crime is about to be committed.

(2) The action of the agent must be in accordance with the purpose of this law and must be proportionate to the illegality of the action, in the detection, detection or conviction of which he participates. The agent may not initiate the commission of a crime; this does not apply if it concerns the corruption of a public official or a foreign public official and the established facts indicate that the perpetrator would have committed such a crime even if the order to use the agent had not been issued.

(3) The agent acts under a temporary or permanent legend or without a legend. The legend is a summary of cover data about the person of the agent, especially about his identity, marital status, education and employment.

(4) If it is necessary for the creation or preservation of the legend, cover documents can be issued, made and used under the conditions specified in a special law.

(5) The order for the use of an agent is issued by the president of the senate, before the initiation of criminal prosecution or in preliminary proceedings by the judge for preliminary proceedings at the proposal of the prosecutor, which must also be justified by the factual circumstances.

(6) If it is a matter that cannot be postponed, the prosecutor, if the use of the agent is not connected to the entry into the residence of another, may issue the order referred to in paragraph 5 before the start of the criminal prosecution or in the preliminary proceedings, both provisionally and orally. However, such an order must be confirmed in writing by the pre-trial judge within 72 hours of issuing the order, otherwise it becomes invalid. This does not apply to the procedure according to paragraph 2, when the order for the use of an agent can only be issued by the pre-trial judge.

(7) The order under paragraphs 5 and 6 must be in writing and must specify the time during which the agent will be used. The time of use of the agent must not exceed six months. This time can be extended by the president of the senate and in the preliminary proceedings at the proposal of the prosecutor, the judge for the preliminary proceedings, by another two months, even repeatedly.

(12) Skutočnosti týkajúce sa trestných činov nesúvisiacich s vecou, v ktorej bol agent použitý, môžu sa v inom konaní použiť ako dôkaz iba vtedy, ak ide o zločin, korupciu, trestný čin zneužívania právomoci verejného činiteľa alebo trestný čin legalizácie výnosu z trestnej činnosti.

(13) Pri postupe podľa odseku 1 možno použiť informačno-technické prostriedky. Pritom sa primerane postupuje podľa odseku 8.

(14) Agent môže plniť svoje úlohy i na území iného štátu. O jeho vyslaní do zahraničia po predchádzajúcom súhlase príslušných orgánov štátu, na ktorého území má pôsobiť, a na základe príkazu podľa odseku 5 rozhoduje prezident Policajného zboru, ak medzinárodná zmluva neustanovuje iný postup. Rovnako sa postupuje, ak má na území Slovenskej republiky pôsobiť ako agent príslušník iného štátu.

(8) Documents related to the use of an agent shall be included in the file only if the prosecutor in the indictment proposes the execution of evidence based on the facts discovered by the agent.

(9) An agent can enter a dwelling using his legend with the consent of an authorized person. However, such consent may not be obtained on the basis of a pretended right of entry.

(10) The true identity of the agent appearing under the legend must be kept secret even after the end of its use. At their request, the real identity of the agent must be communicated to the prosecutor or pre-trial judge, who are competent to make decisions according to paragraphs 5 and 6, as well as to the president of the panel in proceedings before the court.

(11) The agent can be heard by the prosecutor in the preliminary proceedings about the facts important for the criminal proceedings with the appropriate application of the provisions of s. 134 para. 1 so that his identity cannot be revealed; an agent may exceptionally be questioned in court only with appropriate use of the provisions of s. 134 para. 1, s. 136 and s. 262, so that his identity cannot be revealed. The agent is summoned to the court proceedings through the Presidium of the Police Force. Delivery of the summons to the agent will be ensured by a member of the Police Force authorized by the President of the Police Force. If the agent is a person other than a member of the Police Force or a member of the police of another state and agrees to have his identity revealed, the provisions of s. 127 to 134 on the witness.

(12) Facts related to criminal acts unrelated to the matter in which the agent was used can be used as evidence in other proceedings only if it is a crime, corruption, a crime of abuse of authority of a public official or a crime of legalization of proceeds from criminal activity.

(13) In the procedure according to paragraph 1, information and technical means can be used. In doing so, the appropriate procedure is followed in accordance with paragraph 8.

(14) The agent can also perform his tasks on the territory of another state. The president of the Police Force decides on his sending abroad after the prior consent of the competent authorities of the state in whose territory he is to operate, and on the basis of the order according to paragraph 5, unless an international treaty provides for a different procedure. The same procedure is followed if a member of another state is to act as an agent on the territory of the Slovak Republic.

f) Para 5: National Procedures and Modalities for Taking Investigative Measures

The European Delegated Prosecutors may only order the measures referred to in paragraphs 1 and 4 where there are reasonable grounds to believe that the specific measure in question might provide information or evidence useful to the investigation, and where

there is no less intrusive measure available which could achieve the same objective. The procedures and the modalities for taking the measures shall be governed by the applicable national law.

40 A search measure can only be carried out if the warrant exists:

Section 100¹⁹⁸ Search warrant

(1) The president of the senate is authorized to order a house search, and before the initiation of criminal proceedings or in preliminary proceedings, at the proposal of the prosecutor, the judge for preliminary proceedings. In urgent cases, the chairman of the panel and the judge for preliminary proceedings in whose district the search is to be conducted can do so instead of the relevant chairman of the panel and in the preliminary proceedings the judge for the preliminary proceedings. The search warrant must be issued in writing and must be justified. The order shall include a description of the item or a description of the person to be seized during the search, if known. It will be delivered to the owner or user of the dwelling during the inspection, and if this is not possible, no later than 24 hours after the removal of the obstacle that prevented the delivery.

(2) The home search shall be carried out without delay by the authority that ordered it, or by a police officer on its order.

Section 101¹⁹⁹ Warrant for inspection of other premises and land

(1) A search of other premises or a search of the property is authorized to be ordered by the chairman of the senate, before the initiation of criminal proceedings or in preliminary proceedings, by the prosecutor or, with his consent, by a police officer. The order must be issued in writing and must be justified. It will be delivered to the owner or user of the

¹⁹⁸ s. 100 Príkaz na domovú prehliadku

(1) Nariadiť domovú prehliadku je oprávnený predseda senátu a pred začatím trestného stíhania alebo v prípravnom konaní na návrh prokurátora sudca pre prípravné konanie. V neodkladných prípadoch tak môže namiesto príslušného predsedu senátu a v prípravnom konaní sudcu pre prípravné konanie urobiť predseda senátu a v prípravnom konaní sudca pre prípravné konanie, v ktorého obvode sa má prehliadka vykonať. Príkaz na domovú prehliadku musí byť vydaný písomne a musí byť odôvodnený. V príkaze sa uvedie opis veci alebo opis osoby, ktorá sa má zaistiť pri domovej prehliadke, ak je známa. Doručí sa vlastníkovi alebo užívateľovi obydlia pri prehliadke, a ak to nie je možné, najneskôr do 24 hodín po odpadnutí prekážky, ktorá bránila doručeniu.

(2) Domovú prehliadku bez meškania vykoná orgán, ktorý ju nariadil, alebo na jeho príkaz policajt.

¹⁹⁹ s. 101 Príkaz na prehliadku iných priestorov a pozemkov

(1) Prehliadku iných priestorov alebo prehliadku pozemku je oprávnený nariadiť predseda senátu, pred začatím trestného stíhania alebo v prípravnom konaní prokurátor alebo s jeho súhlasom policajt. Príkaz musí byť vydaný písomne a musí byť odôvodnený. Doručí sa vlastníkovi alebo užívateľovi priestorov alebo pozemku, alebo jeho zamestnancovi pri prehliadke, a ak to nie je možné, najneskôr do 24 hodín po odpadnutí prekážky, ktorá bránila doručeniu.

(2) Prehliadku iných priestorov alebo pozemkov vykoná bez meškania orgán, ktorý ju nariadil, alebo na jeho príkaz policajt.

(3) Bez príkazu alebo súhlasu podľa odseku 1 môže policajt vykonať prehliadku iných priestorov alebo pozemkov len vtedy, ak príkaz alebo súhlas nemožno dosiahnuť vopred a vec neznesie odklad alebo ak ide o osobu pristihnutú pri trestnom čine, alebo o osobu, na ktorú bol vydaný príkaz na zatknutie, alebo o prenasledovanú osobu, ktorá sa ukrýva v týchto priestoroch. O vykonaní tohto úkonu musí však bez meškania upovedomiť orgán, ktorý je oprávnený vydať príkaz alebo súhlas podľa odseku 1.

premises or land, or to his employee during the inspection, and if this is not possible, no later than 24 hours after the removal of the obstacle that prevented the delivery.

(2) The search of other premises or land shall be carried out without delay by the authority that ordered it, or by a police officer on his order.

(3) Without an order or consent pursuant to paragraph 1, a police officer may search other premises or land only if the order or consent cannot be obtained in advance and the matter cannot be delayed, or if it concerns a person caught in the act of committing a crime, or a person for whom an arrest warrant has been issued, or about a persecuted person hiding in these premises. However, the authority authorized to issue an order or consent pursuant to paragraph 1 must be notified of the execution of this act without delay.

Section 102²⁰⁰ Search warrant

(1) A personal search is authorized to be ordered by the chairman of the senate and before the initiation of criminal proceedings or in preliminary proceedings by the prosecutor or, with his consent, by a police officer.

(2) If the personal search is not carried out by the authority that ordered it, it will be carried out by a police officer on his order.

(3) A personal search is always performed by a person of the same sex.

(4) Without an order or consent pursuant to paragraph 1, a police officer may only conduct a personal search if the order or consent cannot be obtained in advance and the matter cannot be delayed, or if it concerns a person caught in the act of committing a crime, or a person for whom an arrest warrant has been issued. However, the authority that is authorized to issue an order or consent pursuant to paragraph 1 must be notified of the execution of such an act without delay. A personal search may also be conducted without an order or consent pursuant to s. 99 para. 4.

²⁰⁰ **s. 102 Príkaz na osobnú prehliadku**

(1) Osobnú prehliadku je oprávnený nariadiť predseda senátu a pred začatím trestného stíhania alebo v prípravnom konaní prokurátor alebo s jeho súhlasom policajt.

(2) Ak osobnú prehliadku nevykoná orgán, ktorý ju nariadil, vykoná ju na jeho príkaz policajt.

(3) Osobnú prehliadku vykonáva vždy osoba rovnakého pohlavia.

(4) Bez príkazu alebo súhlasu podľa odseku 1 môže policajt vykonať osobnú prehliadku len vtedy, ak príkaz alebo súhlas nemožno vopred dosiahnuť a vec neznesie odklad alebo ak ide o osobu pristihnutú pri trestnom čine, alebo o osobu, na ktorú bol vydaný príkaz na zatknutie. O vykonaní takého úkonu musí však bez meškania upovedomiť orgán, ktorý je oprávnený vydať príkaz alebo súhlas podľa odseku 1. Bez príkazu alebo súhlasu možno tiež vykonať osobnú prehliadku podľa s. 99 ods. 4.

Section 103 Access to the dwelling, other premises and the plot

(1)²⁰¹ A police officer may enter a dwelling, other premises or land only if the matter cannot be delayed and the entry is necessary to protect the life or health of persons or to protect the state, maintain public order, protect property, or protect the rights and freedoms of others and in defined territories also in the interests of nature protection, especially if it concerns a dwelling or other premises, or the land of a person caught in the act of a crime.

(2) The places mentioned in paragraph 1 can be entered by a police officer, a member of the Police Force, the Military Police, the Railway Police or a customs authority in the event that an arrest warrant has been issued or an arrest warrant has been issued for the person staying there, or if it is necessary produce the accused or the witness staying there.

(3) After entering the places mentioned in paragraph 1, only actions that cannot be delayed, or actions to present a person, including the procedure according to s. 99 para. 4.

Section 104²⁰² Previous challenge

(1) A house search, a personal search or a search of other premises, or a search of a plot of land can only be carried out after a previous request from the person at whose place or on whom such an action is to be performed, and only if the request did not result in the voluntary release of the wanted item or the removal of another reason, which led to such an act.

(2) The procedure according to paragraph 1 is not required if it is prevented by a serious obstacle and the matter cannot bear delay or if the previous challenge was clearly unsuccessful.

²⁰¹ s. 103 Vstup do obydliä, iných priestorov a na pozemok

(1) Policajt môže vstúpiť do obydliä, iných priestorov alebo na pozemok len vtedy, ak vec neznesie odklad a vstup je nevyhnutný na ochranu života alebo zdravia osôb alebo na ochranu štátu, udržanie verejného poriadku, ochranu majetku, alebo ochranu práv a slobôd iných a na vymedzených územiach aj v záujme ochrany prírody, najmä ak ide o obydlie alebo iné priestory, alebo pozemok osoby pristihnutej pri trestnom čine.

(2) Na miesta uvedené v odseku 1 môže vstúpiť policajt, príslušník Policajného zboru, Vojenskej polície alebo colného orgánu v prípade, ak bol vydaný príkaz na zatknutie alebo príkaz na dodanie do výkonu trestu odňatia slobody osoby, ktorá sa tam zdržuje, alebo ak treba predviesť obvineného alebo svedka, ktorý sa tam zdržuje.

(3) Po vstupe na miesta uvedené v odseku 1 možno vykonať iba také úkony, ktoré neznesú odklad, alebo úkony na predvedenie osoby vrátane postupu podľa s. 99 ods. 4.

²⁰² s. 104 Predchádzajúca výzva

(1) Domovú prehliadku, osobnú prehliadku alebo prehliadku iných priestorov, alebo prehliadku pozemku možno vykonať len po predchádzajúcej výzve toho, u koho alebo na kom sa má taký úkon vykonať, a to len vtedy, ak sa výzvou nedosiahlo dobrovoľné vydanie hľadanej veci alebo odstránenie iného dôvodu, ktorý viedol k takému úkonu.

(2) Postup podľa odseku 1 sa nevyžaduje, ak tomu bráni závažná prekážka a vec neznesie odklad alebo ak by predchádzajúca výzva bola zjavne neúspešná.

2. Article 31 and 32 Cross-Border Investigations and Enforcement

Article 31 and 32 EPPO Regulation govern the procedures for **cross-border investigative measures** by the EPPO within the EU and are therefore highly important for any EDP as there is (still) a “**lack of common rules on evidence**”²⁰³ despite the rules on mutual trust in the admissibility and the “**free circulation of evidence**”²⁰⁴. The wording ensures compliance with national laws and, aims at protecting procedural rights.²⁰⁵ Any economic chamber of a national court²⁰⁶ dealing with PIF charges, indictments and trials will need to closely focus on the **admissibility of evidence** as e.g. unlawful evidence cannot provide arguments within a judgement, see s. 261 German CPC²⁰⁷. The interpretation of these articles is not without problems, as *Venegoni* has pointed out.²⁰⁸

Thus, both articles are a **cornerstone for effective investigations** in cross-border crimes while maintaining cooperation between Member States and upholding fundamental rights (in the area of mutual trust). On December 21, 2023, the CJEU issued its first clarifying ruling on the EPPO in **Case C-281/22**, addressing cross-border investigative measures by the EPPO.²⁰⁹

In this judgment the court said that when the EPPO conducts cross-border investigative measures, the **law of the issuing state** (where the investigation originates) applies to the decision authorizing the measure.²¹⁰ However, the **law of the executing state** (where the measure is carried out) governs how the measure is implemented, ensuring compliance with national procedural safeguards and fundamental rights in the executing Member State. The impact of the decision was widely discussed by academia and lawyers.²¹¹

From **our point-of-view**, this case clarified that the assisting Member State can only review procedural aspects of the measures, while substantive legality falls under the

²⁰³ Allegrezza 2024, p. 291 using this as an example to request the EU to finally adopt or at least make the “approximation of evidence law” a key priority. Already on this point Satzger and Zimmermann 2018, pp. 633 with the explanation of *forum regit actum* principle.

²⁰⁴ Ligeti 2024, pp. 483 providing a short in-depth analysis on the theme.

²⁰⁵ Claes and Horseele 2022 highlighting why customs procedures are a good example for the EPPO’s potential struggle with procedural safeguards. They call it a clash of enforcement procedures, which is quite fitting the picture; on the EPPO’s possibilities see as well Ligeti 2024, pp. 462 et seq. summarizing its role in general.

²⁰⁶ See Niemz 2020, p. 50 explaining the German system of court authority in PIF matters. The situation is not the same in the whole EPPO zone, but most states (cf. compare the other volumes) tend to locate charges on a higher or superior court or a specialized chamber in tax, customs or economic crimes.

²⁰⁷ The situation is nearly the same in most EU member states, but in the details the rules on exclusion of evidence are presumably highly divergent, see Ligeti 2024, p. 483, who uses the example of Italy and partly Croatia, where this (unlawfully gathered) piece of evidence must be excluded even from the (investigation or court) file itself.

²⁰⁸ See Venegoni 2022 pp. 282–285; for all Codes of the Member States, see → Hauck/Schneider, List of European Union Member States’ Criminal Codes and European Union Member States’ Criminal Procedure Codes, <https://www.elgaronline.com/monochap/book/9781035375189/front-8.xml>.

²⁰⁹ ECJ, Case C-281/22, *Criminal proceedings against G. K. and Others*, Judgment of the Court (Grand Chamber) of 21 December 2023, ECLI:EU:C:2023:1018.

²¹⁰ *Ibid*, para 53 et seq., which is legally based on the mutual trust principle.

²¹¹ Herrnfeld 2024, pp. 370–380 pointing out that efficiency (what remembers of the *effet utile* debate) is very important for the ECJ. And see another critical comment Pfister 2024, p. 1.

handling Member State's jurisdiction. This delineation is important to understand the Court's interpretation of Article 31 of the EPPO Regulation and impacts future EPPO investigations, emphasizing that **assisting states have limited judicial review capabilities** compared to handling states.²¹²

- 5 Article 32 complements Article 31 by allowing EDPs to **assign** investigative measures across different Member States. These measures include actions like **executing** e.g. search warrants, seizing evidence, or conducting interrogations. Article 32 emphasizes the importance of respecting national legal principles.²¹³ See in the other CNP volumes.

- 6 Authors in German and English **legal literature about the EPPO** argue that Article 31 created a **special system for cross-border investigations within the EPPO** that is different from traditional mutual legal assistance (MLA) or the European Investigation Order (EIO).²¹⁴ But because the EPPO is a "single office" (Art. 8 para 1), cooperation between Member States is treated as internal coordination, not as cooperation between separate states.²¹⁵ Therefore, tools like the EIO are only used exceptionally (Art. 31 para 6). It is criticized the **lack of transparency and defence rights**, what is fostered by the fact that information can be exchanged informally (e.g. phone calls) between prosecutors. The defence often cannot see or challenge this, which weakens the ability to control evidence and violations. This is a clear conflict between Articles 31 and 41. The perspective may during early stages of the investigation be uncertain about which national law applies: Law of the handling prosecutor (main case state)? Or law of the assisting state (where measure is executed)?²¹⁶ Different rules may apply simultaneously. Thus, since in **Case C-281/22** it is clear that **courts in different countries review different parts**. Thinking of an order in the handling state and the execution in the assisting state, this will be very complex for the defence. An **example problem** would be a search at night, which is legal in State and illegal in State B.²¹⁷ If executed in B, the question will be is it unlawful? And where can the accused challenge it? The **court of the assisting EDP can only control the execution**. Therefore some think that Article 31: increases efficiency of prosecution but reduces defence rights as it removes safeguards from mutual recognition systems (like refusal grounds in EIO). All in all, efficiency is gained at the cost of the equality of arms and legal protection of the accused. This situation might need to be changed during the evaluation of the EPPO Regulation.

²¹² Pfister 2024, *passim*.

²¹³ Cf. the Bulgarian (→ Vol. III) and German Volume, which include specific overviews for all member states. They can be accessed on the Logos Open Access Platform.

²¹⁴ Wörner and Jacobi 2026, pp. 161 et seq.

²¹⁵ Wörner and Jacobi 2026, pp. 161 et seq.

²¹⁶ Wörner and Jacobi 2026, pp. 161, 163 et seq.: "This model of separation between law and jurisdiction for the issuing and execution of orders raises significant practical difficulties [...]."

²¹⁷ Wörner and Jacobi 2026, pp. 163 et seq.

3. Article 33 Pre-trial Arrest and Cross-Border Surrender

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1. The handling European Delegated Prosecutor may order or request the arrest or pre-trial detention of the suspect or accused person **in accordance with the national law applicable in similar domestic cases.**

2. Where it is necessary to arrest and surrender a person who is not present in the Member State in which the handling European Delegated Prosecutor is located, the latter shall issue or request the competent authority of that Member State to issue a European Arrest Warrant in accordance with Council Framework Decision 2002/584/JHA (3).

a) General Relation to National Law: Applicable Codes

The Criminal Procedure Code of Slovakia, the Law on financial administration and on the amendment of some laws and the European Arrest Warrant Act apply. 1

b) Para 1: Provisions for Arrest and Pre-Trial Detention

aa. Arrest

First of all the Criminal Procedure Code and the laws on detention requirements and laws on prison service and capacities apply. The SPACE statistics of the EU can help identify shortcomings. 2

(1) Section 73 Arrest

3

Section 73²¹⁸ Arrest warrant

(1) If any of the reasons for detention are given and the accused cannot be summoned, presented or detained and ensure his presence at the interrogation or other action, the president of the senate and in the preliminary proceedings the judge for the preliminary proceedings will issue an order for the accused to be arrested at the proposal of the prosecutor.

(2) In addition to data ensuring that the accused will not be confused with another person, the arrest warrant must contain a description of the act for which the accused is prosecuted, the legal qualification of this act and the reasons for which the arrest warrant is issued.

(3) Arrests are carried out on the basis of a warrant by members of the Police Corps, the Military Police and armed members of the financial administration, who are also obliged, if necessary to execute the warrant, to trace the whereabouts of the accused. If a child is present at the time of the arrest, the authority that arrests the accused on the basis of the warrant carries out the arrest in such a way that the interest of the child is taken into account during the arrest and, in particular, that the execution of the arrest is as gentle as possible for the child and causes the least harm to the child.

²¹⁸ **s. 73 Príkaz na zatknutie**

(1) Ak je daný niektorý z dôvodov väzby a obvineného nemožno predvolať, predviesť alebo zadržať a zabezpečiť jeho prítomnosť na výsluchu alebo na inom úkone, vydá predseda senátu a v prípravnom konaní sudca pre prípravné konanie na návrh prokurátora príkaz, aby bol obvinený zatknutý.

(2) Príkaz na zatknutie musí popri údajoch zabezpečujúcich, že obvinený nebude zamenený s inou osobou, obsahovať opis skutku, pre ktorý je obvinený stíhaný, právnu kvalifikáciu tohto skutku a dôvody, pre ktoré sa príkaz na zatknutie vydáva.

(3) Zatknutie vykonávajú na podklade príkazu príslušníci Policajného zboru, Vojenskej polície a ozbrojení príslušníci finančnej správy, ktorí sú tiež povinní, ak je to na vykonanie príkazu potrebné, vypátrať pobyt obvineného. Ak sa pri zatknutí na mieste nachádza dieťa, orgán, ktorý obvineného na podklade príkazu zatýka, vykonáva zatknutie tak, aby sa pri zatknutí prihliadalo na záujem dieťaťa a najmä aby bol výkon zatknutia čo najviac šetrný pre dieťa a aby bol najmenšou ujmom pre dieťa.

(4) Orgán, ktorý obvineného na podklade príkazu zatkol, je povinný ho bez meškania, najneskôr však do 24 hodín, dodať súdu, ktorého sudca príkaz vydal. Ak sa tak nestane, musí byť obvinený prepustený na slobodu.

(5) Predseda senátu alebo v prípravnom konaní sudca pre prípravné konanie, ktorý prevzal zatknutého obvineného, musí do 48 hodín a pri obzvlášť závažných zločinoch do 72 hodín od jeho prevzatia obvineného vypočúť a rozhodnúť o jeho vzatí do väzby alebo ho prepustiť na slobodu; pritom postupuje primerane podľa s. 72 ods. 3. Ak nebolo uznesenie o vznesení obvinenia obvinenému v konaní doposiaľ oznámené, doručí mu rovnopis uznesenia sudca pre prípravné konanie pred výsluchom; doručenie sudcom pre prípravné konanie má rovnaké účinky ako oznámenie uznesenia orgánom, ktorý uznesenie o vznesení obvinenia vydal a sťažnosť proti nemu môže obvinený podať aj do zápisnice o výsluchu pred sudcom pre prípravné konanie. Ak prokurátor nebol pri výsluchu prítomný, doručí mu sudca pre prípravné konanie zápisnicu o výsluchu obvineného.

(6) O väzbe zatknutého obvineného rozhoduje predseda senátu a v prípravnom konaní sudca pre prípravné konanie uznesením.

(7) Predseda senátu rozhodne o prepustení zatknutého obvineného na slobodu príkazom, ktorý musí byť vydaný písomne a musí byť primerane odôvodnený. V prípravnom konaní sudca pre prípravné konanie rozhodne o prepustení zatknutého obvineného na slobodu z dôvodu uplynutia lehôt podľa odseku 5 príkazom, ktorý musí byť vydaný písomne a musí byť primerane odôvodnený; o prepustení zatknutého obvineného na slobodu z iných dôvodov rozhodne uznesením, ktoré v plnom znení s odôvodnením a poučením uvedie v zápisnici o úkone.

(4) The authority that arrested the accused on the basis of the warrant is obliged to deliver him without delay, but within 24 hours at the latest, to the court whose judge issued the warrant. If this does not happen, the accused must be set free.

(5) The chairman of the panel or, in pretrial proceedings, the judge for pretrial proceedings who took over the arrested accused, must hear the accused within 48 hours and, in the case of particularly serious crimes, within 72 hours of his taking over, and decide whether to take him into custody or set him free; in doing so, it proceeds appropriately according to s. 72 para. 3. If the decision to indict the accused in the proceedings has not yet been communicated, the pre-trial judge will deliver a copy of the decision to him before the hearing; delivery by the pre-trial judge has the same effects as notification of the resolution by the authority that issued the resolution on the indictment, and the accused can also file a complaint against it in the minutes of the hearing before the pre-trial judge. If the prosecutor was not present during the interrogation, the pre-trial judge will deliver to him the minutes of the interrogation of the accused.

(6) The president of the senate decides on the custody of the arrested accused, and in the preliminary proceedings, the judge for the preliminary proceedings decides by resolution.

(7) The president of the senate decides on the release of the arrested accused to freedom by an order, which must be issued in writing and must be adequately justified. In the preliminary proceedings, the judge for the preliminary proceedings decides on the release of the arrested accused to freedom due to the expiry of the time limits according to paragraph 5 by an order, which must be issued in writing and must be adequately justified; shall decide on the release of the arrested accused to freedom for other reasons by means of a resolution, which shall be stated in full with justification and instructions in the minutes of the act.

(2) Notice of Arrest, Release from Custody or Escape from Custody

Section 74²¹⁹ Notice of arrest, release from custody or escape from custody

(1) On taking into custody, the court and in the preliminary proceedings the judge for

4

²¹⁹s. 74 Upovedomenie o vzatí do väzby, prepustení z väzby alebo o úteku z väzby

(1) O vzatí do väzby súd a v prípravnom konaní sudca pre prípravné konanie bez priet'ahov vyrozumie rodinného príslušníka obvineného alebo inú osobu, ktorú obvinený označí, a jeho obhajcu; inú osobu, ktorú označí obvinený, možno vyrozumieť len vtedy, ak sa tým nezmarí účel väzby. O vzatí do väzby príslušníka ozbrojených síl alebo ozbrojeného zboru, alebo príslušníka v služobnom pomere treba upovedomiť aj jeho nadriadeného alebo služobný orgán. Ak je obvinený zaradený v evidencii nezamestnaných, treba o vzatí do väzby upovedomiť príslušný úrad, v ktorého evidencii sa nachádza. Ak neustanovuje inak vyhlásená medzinárodná zmluva, vyrozumie súd a v prípravnom konaní sudca pre prípravné konanie o vzatí cudzinca do väzby tiež konzulárny úrad štátu, ktorého je cudzinec občanom alebo na ktorého území má trvalý pobyt.

(2) Orgán činný v trestnom konaní alebo súd vhodným spôsobom vyrozumie poškodeného alebo svedka v prípadoch podľa s. 46 ods. 8 a 9 a s. 139 o prepustení obvineného z väzby alebo o jeho úteku z väzby najneskôr v deň, v ktorý sa o tejto skutočnosti dozvedel.

the preliminary proceedings shall without delay explain the family member of the accused or another person designated by the accused and his defence attorney; another person identified by the accused can be understood only if the purpose of detention is not defeated. The arrest of a member of the armed forces or armed forces, or a member in a service relationship, must also be notified to his superior or service authority. If the accused is included in the register of unemployed persons, the relevant office in whose register he is found must be notified of his arrest. If the declared international treaty does not stipulate otherwise, the court and in the preliminary proceedings the judge for the preliminary proceedings to take the foreigner into custody will also understand the consular office of the state of which the foreigner is a citizen or in whose territory he has a permanent residence.

(2) The law enforcement authority or the court shall explain the victim or the witness in an appropriate manner in cases according to s. 46 para. 8 and 9 and s. 139 on the release of the accused from custody or his escape from custody no later than the day on which he became aware of this fact.

(3) Authorisation to Seize a Person under Section 41 of the Law on Financial Administration 35/2019

5

35/2019 Coll. The Law of December 5, 2018 on financial administration and on the amendment of some laws

Section 41 Authorisation to seize a person

(1) An armed member of the financial administration is authorized to arrest a person in the performance of financial administration tasks,

(a) which by its actions directly endangers its life, health or property or the life, health or property of other persons,

(b) caught in the act of committing a misdemeanour or other administrative offence committed in connection with the violation of customs regulations, tax regulations or other special regulations, 21) according to which the financial administration authorities perform their tasks, or caught in the act of committing an offence in a guarded building, if it is absolutely necessary for the proper investigation of the matter,

(c) who is suspected of having taken goods from customs supervision, or who is suspected of having violated tax regulations or other special regulations, 21) according to which the financial administration authorities perform their tasks, if this is absolutely necessary for the proper investigation of the matter,

(d) which is located at the scene of the crime referred to in s. 4 para. 3 letters y) and s. 9 para. 2 letters h) or of a criminal offence committed in a guarded facility immediately after its commission and it is necessary to establish its connection with the criminal offence.

- (2) An armed member of the financial administration is obliged to notify the person of the reasons for the seizure before the act of seizure.
- (3) An armed member of the financial administration is obliged to hand over the arrested person to the law enforcement authorities or another competent authority if, after performing the actions, he discovers that there are reasons for handing him over.
- (4) If the armed member of the financial administration does not hand over the person to the law enforcement authorities or another competent authority according to paragraph 3, he must release the person immediately. Detention of a person for the reasons mentioned in paragraph 1 may not last more than 24 hours from the restriction of personal freedom.
- (5) The detained person according to paragraph 1 shall be allowed to notify any of the close persons or a lawyer about the seizure at his request. If it is a soldier, an armed member of the financial administration will notify the Military Police, and if it is a person who is not of legal age, his legal representative.
- (6) An official record of the seizure and handover of a person rather than an armed member of the financial administration.

bb. Pre-Trial Detention

The rules on Pre-Trial Detention are enshrined in the **fourth Part of the Slovak CPC**, Sections 71 et seq. First of all the law text describes the **reasons for detention**. The EDP must therefore assess whether one of these reasons exist. The request for pre-trial detention will vary from the conduct under investigation. **6**

A **VAT fraud investigation** will consume more time as for example a subsidy fraud investigation. VAT fraud investigations are **usually transborder investigation(s)**, which involve huge and complex transfer of goods, money and legal persons. s. 73 para 1 contains the typical reasons like e.g. **fear of absconding, affection of witnesses** and the conisation of the potentially criminal conduct. **7**

(1) Reasons for Detention

8

Criminal Procedure Code

The Fourth Part Security of Persons and Things Binding

Section 71²²⁰ Reasons for detention

- (1) The accused may be taken into custody only if the facts established so far indicate that the act for which criminal prosecution was initiated was committed, has features of a criminal offence, there are reasons to suspect that this act was committed by the accused and from his actions or other specific the facts show a reasonable fear that
- (a) escapes or hides in order to avoid prosecution or punishment, especially if his identity cannot be ascertained immediately, if he does not have a permanent residence or if he faces a high penalty,
 - (b) will affect witnesses, experts, co-accused or otherwise hinder the clarification of facts important for criminal prosecution, or
 - (c) will continue criminal activity, complete a criminal offence that he attempted, or commit a criminal offence that he prepared or threatened,

²²⁰ štvrtá hlava

Zaistenie osôb a vecí

Prvý diel

Väzba

s. 71 Dôvody väzby

(1) Obvinený môže byť vzatý do väzby len vtedy, ak doteraz zistené skutočnosti nasvedčujú tomu, že skutok, pre ktorý bolo začaté trestné stíhanie, bol spáchaný, má znaky trestného činu, sú dôvody na podozrenie, že tento skutok spáchal obvinený a z jeho konania alebo ďalších konkrétnych skutočností vyplýva dôvodná obava, že

(a) ujde alebo sa bude skrývať, aby sa tak vyhol trestnému stíhaniu alebo trestu, najmä ak nemožno jeho totožnosť ihneď zistiť, ak nemá stále bydlisko alebo ak mu hrozí vysoký trest,

(b) bude pôsobiť na svedkov, znalcov, spoluobvinených alebo inak mariť objasňovanie skutočností závažných pre trestné stíhanie, alebo

(c) bude pokračovať v trestnej činnosti, dokoná trestný čin, o ktorý sa pokúsil, alebo vykoná trestný čin, ktorý pripravoval alebo ktorým hrozil,

a ak vzhľadom na osobu obvineného, povahu alebo závažnosť trestného činu, pre ktorý je trestne stíhaný, nie je v čase rozhodovania o väzbe možné väzbu nahradiť podľa s. 80 alebo s. 81.

(2) Obvinený môže byť vzatý do väzby aj vtedy, ak je trestne stíhaný pre trestné činy terorizmu, ak doteraz zistené skutočnosti nasvedčujú tomu, že skutok, pre ktorý bolo začaté trestné stíhanie, bol spáchaný, má znaky trestného činu a sú dôvody na podozrenie, že tento skutok spáchal obvinený, a ak vzhľadom na osobu obvineného, povahu alebo závažnosť trestného činu, pre ktorý je trestne stíhaný, nie je v čase rozhodovania o väzbe možné väzbu nahradiť podľa s. 80 alebo s. 81.

(3) Ak bol obvinený prepustený z väzby, môže byť v tej istej veci vzatý do väzby, ak

(a) je na úteku alebo sa skrýva, aby sa tak vyhol trestnému stíhaniu alebo trestu, nezdržiava sa na adrese, ktorú uviedol orgánom činným v trestnom konaní alebo súdu, nepreberá zásielky alebo nerešpektuje príkazy orgánov činných v trestnom konaní alebo súdu, alebo inak vedome marí vykonávanie nariadených úkonov,

(b) pôsobí na svedkov, znalcov, spoluobvinených alebo inak marí objasňovanie skutočností závažných pre trestné stíhanie,

(c) pokračuje v trestnej činnosti, dokoná trestný čin, o ktorý sa pokúsil, alebo vykoná trestný čin, ktorý pripravoval alebo ktorým hrozil,

(d) bol prepustený z väzby preto, že nastúpil do výkonu trestu odňatia slobody a sú konkrétne skutočnosti, ktoré odôvodňujú niektorý z dôvodov väzby podľa odseku 1,

(e) je obvinený pre ďalší úmyselný trestný čin, ktorý mal byť spáchaný po prepustení z väzby, alebo

(f) ide o väzbu podľa odseku 2.

and if, given the person of the accused, the nature or seriousness of the criminal offence for which he is being prosecuted, he is not at the time of the decision on detention, it is possible to replace the detention according to s. 80 or s. 81.

(2) The accused may be taken into custody even if he is being prosecuted for criminal acts of terrorism, if the facts established so far indicate that the act for which the criminal prosecution was initiated was committed, has features of a criminal offence and there are reasons to suspect that this the act was committed by the accused, and if due to the person of the accused, the nature or the seriousness of the crime for which he is being prosecuted, it is not possible to replace the detention according to s. 80 or s. 81 at the time of the decision on custody.

(3) If the accused has been released from custody, he may be taken into custody in the same matter if

(a) is on the run or in hiding to avoid prosecution or punishment, does not stay at the address provided to the law enforcement authorities or the court, does not receive shipments or does not respect the orders of the law enforcement authorities or the court, or otherwise knowingly obstructs the execution of orders actions,

(b) acts on witnesses, experts, co-accused or otherwise prevents the clarification of facts important for criminal prosecution,

(c) continues criminal activity, commits a criminal offence that he attempted, or commits a criminal offence that he prepared or threatened to commit,

(d) he was released from detention because he began serving a prison sentence and there are specific facts that justify any of the reasons for detention according to paragraph 1,

(e) is charged with another intentional crime that was to be committed after release from custody, or

(f) it is a bond according to paragraph 2.

Section 72²²¹ Custody decision

(1) The decision on detention means the decision on

²²¹ s. 72 Rozhodnutie o väzbe

(1) Rozhodnutím o väzbe sa rozumie rozhodnutie o

(a) vzatí alebo nevzatí obvineného do väzby; za rozhodnutie o nevzatí do väzby sa považuje aj rozhodnutie o ponechaní obvineného na slobode pri nahradení väzby,

(b) prepustení z väzby a o zamietnutí žiadosti o prepustenie obvineného z väzby; za takúto žiadosť sa považuje aj žiadosť o nahradenie väzby,

(c) zmene dôvodov väzby obvineného,

(d) návrhu na predĺženie lehoty väzby obvineného,

(e) ponechaní obvineného vo väzbe, alebo predĺžení celkovej lehoty väzby v trestnom konaní,

(f) prepustení zatknutého obvineného na slobodu; za takéto rozhodnutie sa považuje aj rozhodnutie o ponechaní obvineného na slobode pri nahradení väzby.

(2) Odôvodnenie rozhodnutia o väzbe obsahuje aj uvedenie skutkových okolností, o ktoré sa výrok rozhodnutia o väzbe opiera, ktoré preukazujú dôvodnosť trestného stíhania a konkrétne skutočnosti, ktoré zakladajú dôvod väzby podľa s. 71; v odôvodnení sa súd vysporiada aj s tým, prečo nenahradil väzbu podľa s. 80 alebo s. 81. V prípade

- (a) takes or does not take the accused into custody; a decision not to take into custody is also considered to be a decision to leave the accused at liberty in lieu of custody,
 - (b) release from custody and rejection of the request for release of the accused from custody; a request for replacement of custody is also considered such a request,
 - (c) changing the reasons for the detention of the accused,
 - (d) proposal to extend the period of detention of the accused,
 - (e) keeping the accused in detention, or extending the total period of detention in criminal proceedings,
 - (f) the release of the arrested accused; such a decision is also considered to be a decision to leave the accused at liberty in lieu of custody.
- (2) The justification of the detention decision also contains a statement of the factual circumstances on which the decision on detention is based, which demonstrate the justification of the criminal prosecution and specific facts that establish the reason for detention according to s. 71; in the justification, the court will also deal with why it did not replace custody according to s. 80 or s. 81. In the case of detention according to s. 71 para. 1 letter b) the statement of the decision on custody also contains an indication of

väzby podľa s. 71 ods. 1 písm. b) výrok rozhodnutia o väzbe obsahuje aj označenie zákonného ustanovenia o lehote podľa s. 76 ods. 8 alebo 9, odôvodnenie rozhodnutia o väzbe obsahuje aj uvedenie konkrétnych skutočností, ktoré zakladajú dôvodnú obavu, že obvinený bude pôsobiť na svedkov, znalcov, spoluobvinených alebo inak mariť objasňovanie skutočností závažných pre trestné stíhanie, alebo z ktorých je zrejme, že tak obvinený už konal; tieto skutočnosti uvedie už prokurátor vo svojom návrhu.

(3) Konat' a rozhodovať možno len o väzbe osoby, proti ktorej bolo vznesené obvinenie. O väzbe koná a rozhoduje súd a v prípravnom konaní na návrh prokurátora sudca pre prípravné konanie, ktorý nie je pri vymedzení dôvodov väzby návrhom prokurátora viazaný. O sťažnosti proti rozhodnutiu súdu alebo sudcu pre prípravné konanie o väzbe koná a rozhoduje nadriadený súd. Pred rozhodnutím o väzbe musí byť obvinený vypočutý; o čase a mieste výsluchu sa vhodným spôsobom upovedomí prokurátor, obvinený a jeho obhajca, ak je dosiahnuteľný. Predseda senátu alebo sudca pre prípravné konanie vypočuje obvineného a potom umožní prísediacim alebo sudcom, prokurátorovi a obhajcovi položiť obvinenému otázky týkajúce sa rozhodnutia o väzbe; bez výsluchu obvineného možno rozhodnúť o väzbe len vtedy, ak obvinený výslovne požiadal, aby sa konalo v jeho neprítomnosti alebo ak zdravotný stav obvineného neumožňuje jeho výsluch. Zástupca záujmového združenia alebo iná osoba ponúkajúca záruku alebo peňažnú záruku sa upovedomí o výsluchu, ak je to potrebné. Návrhy a žiadosti prokurátora sa bezodkladne doručia obvinenému a žiadosti obvineného alebo iných osôb, podané v jeho prospech prokurátorovi tak, aby sa k nim prokurátor a obvinený mali možnosť pred rozhodnutím o väzbe vyjadriť; to platí aj o dôvodoch, pre ktoré má súd rozhodnúť o predĺžení celkovej lehoty väzby podľa s. 76a.

(4) Ak v prípravnom konaní sudca pre prípravné konanie nevyhovie návrhu prokurátora vziať obvineného do väzby, rozhodne o nevzatí do väzby uznesením, ktoré v plnom znení s odôvodnením a poučením uvedie v zápisnici o úkone; to platí aj pre rozhodnutie o väzbe, ak súd alebo sudca pre prípravné konanie rozhoduje podľa s. 76 ods. 3, 4 alebo 10. Prokurátor môže v prípravnom konaní vziať návrh na vzatie obvineného do väzby späť až do vyhlásenia uznesenia sudcu pre prípravné konanie, ktorým sa o tomto návrhu rozhoduje; sudca pre prípravné konanie uznesením vezme na vedomie späťvzatie návrhu prokurátora na vzatie obvineného do väzby.

(5) K návrhu na vzatie obvineného do väzby, ako aj k ďalším návrhom prokurátora, na ktorých základe sa má v prípravnom konaní rozhodnúť o väzbe treba vždy pripojiť originál alebo orgánom činným v trestnom konaní overený rovnopis celého doposiaľ získaného spisového materiálu s očíslovanými listami a s prehľadom obsahu spisu. Predloženie spisu príslušnému orgánu nesmie byť prekážkou pre plynulé konanie vo veci.

(6) Sudca pre prípravné konanie alebo predseda senátu súdu, ktorý o návrhu alebo sťažnosti koná, môže v prípadoch zvlášť rozsiahleho spisového materiálu súhlasiť s predložením len príslušnej časti spisu.

(7) Obvineného, ktorý bol vzatý do väzby alebo u ktorého bolo nariadené dodanie na ďalší výkon väzby, dodajú do miesta výkonu väzby príslušníci Policajného zboru, Vojenskej polície alebo ozbrojení príslušníci finančnej správy a v súdnom objekte aj príslušníci Zboru väzenskej a justičnej stráže.

the legal provision on the deadline according to para. 8 or 9, the justification of the decision on custody also includes the statement of specific facts that give rise to a reasonable fear that the accused will act on witnesses, experts, co-accused or otherwise hinder the clarification of facts relevant to the criminal prosecution, or from which it is clear that the accused has already acted in this way; the prosecutor will already state these facts in his proposal.

(3) It is possible to act and decide only on the custody of the person against whom the accusation was brought. The court acts and decides on detention and in preliminary proceedings on the proposal of the prosecutor, the judge for preliminary proceedings, who is not bound by the prosecutor's proposal when defining the reasons for detention. Complaints against the decision of a court or pre-trial judge on detention are handled and decided by a superior court. The accused must be interviewed before a decision on custody is made; the time and place of the interrogation shall be notified in an appropriate manner to the prosecutor, the accused and his defence attorney, if he can be reached. The presiding judge or pretrial judge shall hear the accused and then allow the jurors or judges, the prosecutor and the defence attorney to ask the accused questions about the custody decision; without questioning the accused, a decision on detention can only be made if the accused has explicitly requested, to be held in his absence or if the health condition of the accused does not allow his interrogation. The representative of the interest association or other person offering the guarantee or cash guarantee will be notified of the hearing if necessary. Proposals and requests of the prosecutor shall be delivered without delay to the accused and requests of the accused or other persons submitted in his favour to the prosecutor so that the prosecutor and the accused have the opportunity to comment on them before the decision on detention; this also applies to the reasons for which the court has to decide on the extension of the total period of custody according to submitted in his favour to the prosecutor so that the prosecutor and the accused have the opportunity to comment on them before the decision on custody; this also applies to the reasons for which the court has to decide on the extension of the total period of custody according to submitted in his favour to the prosecutor so that the prosecutor and the accused have the opportunity to comment on them before the decision on custody; this also applies to the reasons for which the court has to decide on the extension of the total period of custody according to s. 76a.

(4) If, in the preliminary proceedings, the judge for the preliminary proceedings does not comply with the prosecutor's proposal to take the accused into custody, he shall decide not to take the accused into custody by means of a resolution, which he shall state in full with justification and instructions in the minutes of the action; this also applies to the decision on custody, if the court or pre-trial judge decides according to s. 76 para. 3, 4 or 10. In the preliminary proceedings, the prosecutor may withdraw the proposal to take the accused into custody until the announcement of the decision of the judge for

the preliminary proceedings, which decides on this proposal; the pre-trial judge will take note of the withdrawal of the prosecutor's proposal to take the accused into custody.

(5) The motion to take the accused into custody, as well as other motions by the prosecutor, on the basis of which a decision on custody is to be made in the preliminary proceedings, must always be accompanied by an original or a copy certified by the law enforcement authorities of all file material obtained so far, with numbered sheets and an overview of the contents of the file. Submission of the file to the competent authority must not be an obstacle to the smooth proceedings in the case.

(6) The pre-trial judge or the president of the court senate, which is acting on the motion or complaint, may agree to submit only the relevant part of the file in cases of particularly extensive file material.

(7) The accused, who has been taken into custody or who has been ordered to be delivered for further detention, will be delivered to the place of detention by members of the Police Force, Military Police or armed members of the financial administration, and in the court building by members of the Prison and Judicial Guard Corps.

(2) Duration of Custody

- 10 The Duration of Custody is a **frequent debate in cases of the ECtHR** as many – even well-organised European States – tend to exercise their state power to extensively. Therefore lawyers will pay attention to the duration of custody in an EPPO case.

11 **Duration of custody**

Section 76

(1)²²² Detention within the basic or extended period of pretrial detention and detention in proceedings before the court can last only for the necessary time.

(2)²²³ Unless otherwise stipulated in paragraph 8, the basic period of pretrial detention is seven months. The prosecutor is obliged to set the accused free at the latest on the last day of this period, if he does not submit an indictment, a proposal for approval of a plea agreement, or a proposal to extend this period to the pretrial judge at least twenty working days before its expiration; this does not apply if the term of detention is assessed according to paragraph 8.

²²² **Trvanie väzby**

s. 76

(1) Väzba v rámci základnej alebo predĺženej lehoty väzby v prípravnom konaní a väzba v konaní pred súdom môže trvať len nevyhnutný čas.

²²³ (2) Ak nie je v odseku 8 ustanovené inak, základná lehota väzby v prípravnom konaní je sedem mesiacov. Prokurátor je povinný prepustiť obvineného na slobodu najneskôr v posledný deň tejto lehoty, ak nepodá najmenej dvadsať pracovných dní pred jej uplynutím obžalobu, návrh na schválenie dohody o vine a treste alebo sudcovi pre prípravné konanie návrh na predĺženie tejto lehoty; to neplatí, ak sa lehota väzby posudzuje podľa odseku 8.

(3)²²⁴ The court or pre-trial judge decides on custody or the prosecutor's proposal to extend the period of pre-trial custody so that, in the event of a complaint against the decision, the file can be submitted to the superior court no later than five working days before the expiration of the period that would be the period of pre-trial custody proceedings or before the expiry of the pre-trial detention period; the superior court decides before the expiry of the period that would be the period of pre-trial detention or the period to be extended, otherwise the chairman of the senate of the superior court shall release the accused from custody to freedom by a written order, which must be adequately justified. The term of detention can be extended only if the proposal according to paragraph 2 was filed on time and if it was not possible to terminate the criminal prosecution due to the difficulty of the case or for other serious reasons, and the release of the accused threatens to frustrate or make it substantially more difficult to achieve the purpose of the criminal proceedings. The extension of the detention period can last up to seven months, however, the detention period in the preliminary proceedings may not exceed the length according to paragraph 7. When withdrawing the prosecutor's proposal to extend the detention period, the appropriate procedure is followed according to s. 72 para. 4.

(4) If it has been decided that the period of detention of the accused is extended, in the preliminary proceedings the prosecutor is obliged to proceed again according to paragraph 2 after each such decision, and the court or the judge for the preliminary proceedings according to paragraph 3.

(5)²²⁵ If an indictment or proposal to approve a plea agreement was filed without prior release of the accused by the prosecutor, and the deadline of twenty working days ac-

²²⁴ (3) Súd alebo sudca pre prípravné konanie rozhodne o väzbe alebo o návrhu prokurátora na predĺženie lehoty väzby v prípravnom konaní tak, aby v prípade podania sťažnosti proti rozhodnutiu mohol byť spis predložený nadriadenému súdu najneskôr päť pracovných dní pred uplynutím lehoty, ktorá by bola lehotou väzby v prípravnom konaní alebo pred uplynutím lehoty väzby v prípravnom konaní; nadriadený súd rozhodne do uplynutia lehoty, ktorá by bola lehotou väzby v prípravnom konaní alebo lehoty, ktorá sa má predĺžiť, inak predseda senátu nadriadeného súdu prepustí obvineného z väzby na slobodu písomným príkazom, ktorý musí byť primerane odôvodnený. Predĺžiť lehotu väzby možno len vtedy, ak návrh podľa odseku 2 bol podaný včas a ak nebolo možné pre obtiažnosť vecí alebo z iných závažných dôvodov trestné stíhanie skončiť a prepustením obvineného na slobodu hrozí, že bude zmarené alebo podstatne sťažené dosiahnutie účelu trestného konania. Predĺženie lehoty väzby môže trvať až sedem mesiacov, lehota väzby v prípravnom konaní však nesmie presiahnuť dĺžku podľa odseku 7. Pri späťvzatí návrhu prokurátora na predĺženie lehoty väzby sa postupuje primerane podľa s. 72 ods. 4.

(4) Ak bolo rozhodnuté, že lehota väzby obvineného sa predlžuje, je v prípravnom konaní prokurátor po každom takomto rozhodnutí povinný opäť postupovať podľa odseku 2 a súd alebo sudca pre prípravné konanie podľa odseku 3.

²²⁵ (5) Ak bola podaná obžaloba alebo návrh na schválenie dohody o vine a treste bez predchádzajúceho prepustenia obvineného prokurátorom na slobodu a lehota dvadsať pracovných dní podľa odseku 2 alebo 4 nebola dodržaná, predseda senátu bezodkladne prepustí obvineného z väzby na slobodu písomným príkazom, ktorý musí byť primerane odôvodnený; rovnako postupuje sudca pre prípravné konanie, ak bol podaný návrh na predĺženie lehoty väzby v prípravnom konaní a nebola dodržaná lehota dvadsať pracovných dní podľa odseku 2 alebo 4.

(6) Celková lehota väzby v prípravnom konaní spolu s väzbou v konaní pred súdom nesmie presiahnuť

ording to paragraph 2 or 4 was not observed, the chairman of the senate shall immediately release the accused from custody by written order, which must be adequately justified.; the pre-trial judge shall proceed in the same manner if a motion to extend the pre-trial detention period has been submitted and the twenty working day period pursuant to paragraph 2 or 4 has not been observed.

(6) The total term of detention in pretrial proceedings together with detention in proceedings before the court may not exceed

- (a) twelve months, if a criminal prosecution for a misdemeanour is being conducted,
- (b) thirty-six months, if a criminal prosecution for a crime is being conducted,
- (c) forty-eight months, if criminal prosecution is conducted for a particularly serious crime.

(7) Of the period specified in paragraph 6, the maximum applies to the preliminary proceedings

- (a) seven months, if a criminal prosecution for a misdemeanour is being conducted,
- (b) nineteen months, if a criminal prosecution for a crime is being conducted,
- (c) twenty-five months, if a criminal prosecution is conducted for a particularly serious crime.

This does not affect the provision of s. 78.

(8) If the accused is in custody for the reason according to s. 71 para. 1 letter b) based on a reasonable fear that it will affect witnesses, experts, co-accused or otherwise hinder the clarification of facts important for criminal prosecution, detention for this reason may last no more than five months. If the accused, who is not in custody at the same time for another reason, was not released from custody before the expiry of the period under the first sentence, he must be released from custody to freedom by written order of the chairman of the senate and in the preliminary proceedings of the prosecutor, which must be adequately justified, no later than the last day of this deadline. If the accused is in detention for another reason at the same time, the chairman of the senate decides on

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- (a) dvanásť mesiacov, ak je vedené trestné stíhanie pre prečin,
 - (b) tridsaťšesť mesiacov, ak je vedené trestné stíhanie pre zločin,
 - (c) štyridsaťosem mesiacov, ak je vedené trestné stíhanie pre obzvlášť závažný zločin.

(7) Z lehoty uvedenej v odseku 6 pripadá na prípravné konanie najviac

- (a) sedem mesiacov, ak je vedené trestné stíhanie pre prečin,
- (b) devätnásť mesiacov, ak je vedené trestné stíhanie pre zločin,
- (c) dvadsaťpäť mesiacov, ak je vedené trestné stíhanie pre obzvlášť závažný zločin.

Ustanovenie s. 78 tým nie je dotknuté.

(8) Ak je obvinený vo väzbe z dôvodu podľa s. 71 ods. 1 písm. b) založeného na dôvodnej obave, že bude pôsobiť na svedkov, znalcov, spoluobvinených alebo inak mariť objasňovanie skutočností závažných pre trestné stíhanie, väzba z tohto dôvodu môže trvať najviac päť mesiacov. Ak nebol obvinený, ktorý nie je vo väzbe súčasne aj z iného dôvodu, prepustený z väzby pred uplynutím lehoty podľa prvej vety, musí byť prepustený z väzby na slobodu písomným príkazom predsedu senátu a v prípravnom konaní prokurátora, ktorý musí byť primerane odôvodnený, najneskôr v posledný deň tejto lehoty. Ak je obvinený vo väzbe súčasne aj z iného dôvodu, rozhodne o zmene dôvodov väzby najneskôr v posledný deň lehoty podľa prvej vety predseda senátu a v prípravnom konaní prokurátor písomným príkazom, ktorý musí byť primerane odôvodnený.

the change of the reasons for detention no later than on the last day of the deadline according to the first sentence, and in the preliminary proceedings the prosecutor by a written order, which must be adequately justified.

(9)²²⁶ If the accused is in custody for the reason according to s. 71 para. 1 letter b) because he acted on witnesses, co-accused or experts or otherwise thwarted the clarification of facts important for criminal prosecution, or if the accused is being prosecuted for a particularly serious crime committed by an organized group, a crime committed by a criminal group or a terrorist group, for the crime of founding, forming and supporting a criminal group according to s. 296 of the Criminal Code, the criminal offence of founding, forming and supporting a terrorist group according to s. 297 of the Criminal Code or for a crime punishable by life imprisonment, paragraph 8 does not apply.

(10) If any of the circumstances mentioned in paragraph 9 are found during the period according to paragraph 8, the court will decide to keep the accused in custody beyond the period according to paragraph 8 no later than on the last day of this period and in the preliminary proceedings at the proposal of the prosecutor, the judge for the preliminary proceedings, who will also decide how long the detention period is extended. The prosecutor submits such a proposal to the judge for preliminary proceedings no later than

²²⁶ (9) Ak je obvinený vo väzbe z dôvodu podľa s. 71 ods. 1 písm. b), pretože pôsobil na svedkov, spoluobvinených alebo znalcov alebo inak maril objasňovanie skutočností závažných pre trestné stíhanie, alebo ak sa proti obvinenému vedie trestné stíhanie pre obzvlášť závažný zločin spáchaný organizovanou skupinou, trestný čin spáchaný zločineckou skupinou alebo teroristickou skupinou, pre trestný čin založenia, zosnovania a podporovania zločineckej skupiny podľa s. 296 Trestného zákona, trestný čin založenia, zosnovania a podporovania teroristickej skupiny podľa s. 297 Trestného zákona alebo pre trestný čin, za ktorý možno uložiť trest odňatia slobody na doživotie, odsek 8 sa nepoužije.

(10) Ak sa počas lehoty podľa odseku 8 zistí niektorá z okolností uvedená v odseku 9, rozhodne o ponechaní obvineného vo väzbe nad lehotu podľa odseku 8 najneskôr v posledný deň tejto lehoty súd a v prípravnom konaní na návrh prokurátora sudca pre prípravné konanie, ktorý zároveň rozhodne, dokedy sa lehota väzby predlžuje. Prokurátor takýto návrh podá sudcovi pre prípravné konanie najneskôr desať pracovných dní pred uplynutím lehoty podľa odseku 8; to platí aj vtedy, ak najneskôr desať pracovných dní pred uplynutím lehoty podľa odseku 8 podá obžalobu alebo návrh na schválenie dohody o vine a treste. Ak bola lehota väzby predĺžená, po takomto rozhodnutí je v prípravnom konaní prokurátor povinný postupovať podľa odseku 2 a sudca pre prípravné konanie podľa odseku 3.

(11) Ak je obvinený v tom istom konaní stíhaný za viac trestných činov, na určenie lehoty uvedenej v odseku 6 je rozhodujúci čin najprísnejšie trestný; rozhodnutie o väzbe sa však na tento čin musí pri vymedzení dôvodov väzby skutkovo vzťahovať. Ak je to potrebné na dosiahnutie tohto účelu, môže súd a v prípravnom konaní sudca pre prípravné konanie na návrh prokurátora rozhodnúť o zmene dôvodov väzby.

(12) Ak v priebehu konania vyjde najavo, že skutok, pre ktorý bolo vznesené obvinenie, je iným trestným činom a dĺžka vykonanej väzby už presiahla lehotu uvedenú v odseku 6, 7 alebo 8, obvinený musí byť prepustený z väzby na slobodu písomným príkazom predsedu senátu a v prípravnom konaní prokurátora, ktorý musí byť odôvodnený, najneskôr do 24 hodín od upozornenia na zmenu právnej kvalifikácie skutku, aj keď trvá niektorý z dôvodov väzby; predseda senátu koná na podklade rozhodnutia senátu.

(13) Lehoty uvedené v odsekoch 6 až 8 začínajú plynúť odo dňa zadržania alebo zatknutia obvineného; ak nepredchádzalo zatknutie alebo zadržanie obvineného, odo dňa obmedzenia osobnej slobody obvineného na základe rozhodnutia o väzbe. V prípadoch odmietnutia obžaloby a vrátenia veci prokurátorovi, vrátenia veci prokurátorovi na konanie o dohode o vine a treste, vrátenia veci prokurátorovi do prípravného konania podľa s. 334 ods. 3, odmietnutia návrhu dohody o vine a treste podľa s. 331 ods. 1 písm. b) alebo v prípadoch vrátenia veci prokurátorovi do prípravného konania, alebo ak prokurátor vzal obžalobu alebo návrh na schválenie dohody o vine a treste späť, plynie nová základná sedemmesačná lehota väzby v rámci lehoty uvedenej v odseku 7 odo dňa, keď bol spis doručený prokurátorovi.

ten working days before the expiration of the period according to paragraph 8; this also applies if, no later than ten working days before the expiry of the period under paragraph 8, he files an indictment or a proposal for the approval of a plea agreement. If the detention period has been extended, after such a decision, the prosecutor is obliged to proceed in the preliminary proceedings according to paragraph 2, and the judge for the preliminary proceedings according to paragraph 3.

(11) If the accused is prosecuted for more than one criminal offence in the same proceeding, for the purpose of determining the time limit specified in paragraph 6, the decisive offence is the most severely criminal offence; however, the decision on detention must factually refer to this act when defining the reasons for detention. If it is necessary to achieve this purpose, the court and in the preliminary proceedings the judge for the preliminary proceedings can decide on the change of the reasons for detention at the proposal of the prosecutor.

(12) If in the course of the proceedings it becomes clear that the act for which the charge was brought is a different crime and the duration of the detention has already exceeded the period specified in paragraph 6, 7 or 8, the accused must be released from detention by written order of the chairman of the senate and in the preliminary actions of the prosecutor, which must be justified, no later than 24 hours after notification of a change in the legal qualification of the act, even if one of the reasons for the detention continues; the president of the senate acts on the basis of the senate's decision.

(13) The periods specified in paragraphs 6 to 8 begin to run from the date of detention or arrest of the accused; if there was no arrest or detention of the accused, from the date of restriction of personal freedom of the accused based on the decision on detention. In cases of rejection of the indictment and return of the case to the prosecutor, return of the case to the prosecutor for proceedings on plea agreement, return of the case to the prosecutor for preliminary proceedings pursuant to para. 3, rejection of the plea agreement proposal according to s. 331 para. 1 letter b) or in cases where the matter is returned to the prosecutor for preliminary proceedings, or if the prosecutor withdrew the indictment or the proposal for approval of the plea agreement, the new basic seven-month period of detention within the period specified in paragraph 7 starts from the day the file was delivered to the prosecutor.

Section 76a

If a criminal prosecution is being conducted for a particularly serious crime for which a prison sentence of 25 years or life imprisonment can be imposed, or for criminal offences of terrorism, which could not be completed by the end of the total term of detention due to the gravity of the case or for other serious reasons criminal proceedings and the release of the accused threatens to frustrate or substantially hinder the achievement of the purpose of the criminal proceedings, the court may decide to extend the total

period of detention in criminal proceedings for the necessary period, even repeatedly.²²⁷ However, the total term of detention in criminal proceedings, together with its extension according to the previous sentence, may not exceed sixty months.

(3) The Detention: Obligations by Police Officers, Information and Protection of Basis Rights During Detention

It is important to mention that the suspect has according to s. 85 para 6 a **right to choose a lawyer**. The police needs to inform the detained person about the reasons and his/her further rights, e.g. to appeal a decision.

12

The third part Detention

13

Section 85 Detention and restriction of the suspect's personal freedom

(1)²²⁸ A police officer may detain a person suspected of committing a crime if there is one of the grounds for detention according to s. 71 para. 1 or 2 or if it is a suspect according to s. 204 para. 1, even though no charges have been brought against her so far.

²²⁷ s. 76a

Ak sa vedie trestné stíhanie pre obzvlášť závažný zločin, za ktorý možno uložiť trest odňatia slobody na 25 rokov alebo trest odňatia slobody na doživotie alebo pre trestné činy terorizmu, ktoré nebolo možné pre obťažnosť veci alebo z iných závažných dôvodov skončiť do uplynutia celkovej lehoty väzby v trestnom konaní a prepustením obvineného na slobodu hrozí, že bude zmarené alebo podstatne sťažené dosiahnutie účelu trestného konania, môže súd rozhodnúť o predĺžení celkovej lehoty väzby v trestnom konaní na nevyhnutnú dobu, a to aj opakovane. Celková lehota väzby v trestnom konaní spolu s jej predĺžením podľa predchádzajúcej vety však nesmie presiahnuť šesťdesiat mesiacov.

²²⁸ Tretí diel

Zadržanie

s. 85 Zadržanie a obmedzenie osobnej slobody podozrivej osoby

(1) Osobu podozrivú zo spáchania trestného činu môže policajt zadržať, ak je tu niektorý z dôvodov väzby podľa s. 71 ods. 1 alebo 2 alebo ak ide o podozrivú osobu podľa s. 204 ods. 1, aj keď proti nej doteraz nebolo vznesené obvinenie. Na zadržanie je potrebný predchádzajúci súhlas prokurátora. Bez takého súhlasu možno zadržanie vykonať, len ak vec neznesie odklad a súhlas vopred nemožno dosiahnuť, najmä ak bola taká osoba pristihnutá pri trestnom čine alebo zastihnutá na úteku. Pri zadržaní podozrivej osoby sa s. 73 ods. 3 druhá veta použije rovnako.

(2) Osobnú slobodu osoby, ktorá bola pristihnutá pri trestnom čine alebo bezprostredne po ňom, môže obmedziť ktokoľvek, ak je to potrebné na zistenie jej totožnosti, zabránenie úteku, zabezpečenie dôkazov alebo na zabránenie ďalšiemu páchaníu trestnej činnosti. Je však povinný takú osobu bezodkladne odovzdať útvaru Policajného zboru, útvaru Vojenskej polície alebo útvaru Colnej správy.

(3) Policajt, ktorý zadržanie vykonal alebo ktorému bola odovzdaná zaistená osoba podľa osobitného zákona alebo odovzdaná osoba pristihnutá pri trestnom čine podľa odseku 2, bezodkladne oznámi vykonané zadržanie prokurátorovi a spíše o ňom zápisnicu, v ktorej označí miesto, čas zadržania alebo prevzatia takej osoby a bližšie okolnosti zadržania, ako aj jeho podstatné dôvody a uvedie osobné údaje zadržanej osoby. Rovnopis zápisnice doručí bezodkladne prokurátorovi.

(4) Policajt, ktorý zadržanie vykonal alebo ktorému bola odovzdaná zaistená osoba podľa osobitného zákona alebo odovzdaná osoba pristihnutá pri trestnom čine podľa odseku 2, takú osobu bezodkladne oboznámi s dôvodmi zadržania a vypočuje ju; v prípade, že podozrenie nebude naďalej dôvodné alebo dôvody zadržania z inej príčiny odpadnú, prepustí ju písomným opatrením ihneď na slobodu. Ak zadržanú osobu neprepustí na slobodu, vznesie jej obvinenie a vypočuje ju. Po jej výsluchu odovzdá spis prokurátorovi, aby ten mohol prípadne podať návrh na vzatie do väzby alebo na postup podľa s. 204 ods. 1. Policajt alebo prokurátor postupujú pri tom tak, aby zadržanú osobu bolo možné odovzdať súdu najneskôr do 48 hodín a pri trestných činoch terorizmu do 96 hodín od jej

The prior consent of the prosecutor is required for detention. Without such consent, detention can only be carried out if the matter cannot be delayed and consent cannot be obtained in advance, especially if such a person has been caught in the act of committing a crime or caught on the run. When a suspect is detained, s. 73 para. 3 the second sentence uses the same.

(2) The personal freedom of a person who has been caught in the act of committing a crime or immediately after it can be restricted by anyone if it is necessary to establish his identity, prevent escape, secure evidence or prevent further criminal activity. However, he is obliged to immediately hand over such a person to the Police Department, the Military Police or the Customs Administration.

(3) A police officer who carried out an arrest or to whom a person detained under a special law or a person caught in a criminal offence under paragraph 2 was handed over shall immediately notify the prosecutor of the arrest and, rather, a record of the arrest, indicating the place, time of arrest or taking over of such a person and more detailed circumstances of the detention, as well as its essential reasons, and shall state the personal data of the detained person. He will deliver a copy of the minutes to the prosecutor without delay.

(4) The police officer who carried out the detention or to whom a person detained under a special law was handed over or a person who was handed over caught in a criminal offence under paragraph 2 shall immediately inform such person of the reasons for the detention and interrogate him; in the event that the suspicion is no longer justified or the grounds for detention for another reason no longer exist, he shall immediately release her to freedom by means of a written measure. If the detained person is not released, he will charge him and interrogate him. After questioning her, he will hand over the file to the prosecutor so that he can, if necessary, file a motion to be taken into custody or to proceed according to s. 204 para. 1. The police officer or the prosecutor shall proceed in such a way that the detained person can be handed over to the court within 48 hours at the latest and, in the case of terrorist crimes, within 96 hours of their detention or detention pursuant to a special law or taking over pursuant to paragraph 2, otherwise the detained person must be released by written by order of the prosecutor with adequate justification. A police officer can also release a detained person with the consent of the prosecutor by a written order with adequate justification.

zadržania alebo zaistenia podľa osobitného zákona alebo prevzatia podľa odseku 2, inak musí byť zadržaná osoba prepustená na slobodu písomným príkazom prokurátora s primeraným odôvodnením. Zadržanú osobu môže prepustiť na slobodu so súhlasom prokurátora písomným príkazom s primeraným odôvodnením aj policajt.

(5) Ustanovenia s. 34, s. 121 až 124 sa primerane použijú aj vtedy, ak je zadržaná osoba vypočúvaná v čase, keď proti nej ešte nebolo vznesené obvinenie.

(6) Zadržaná osoba má právo zvoliť si obhajcu a radiť sa s ním už v priebehu zadržania bez prítomnosti tretej osoby; má právo požadovať, aby obhajca bol prítomný pri jej výsluchu podľa odseku 4, ibaže je obhajca v lehote uvedenej v odseku 4 nedosiahnuteľný.

(5) The provisions of s. 34, to 124 shall be applied appropriately even if the detained person is interrogated at a time when charges have not yet been brought against him.

(6) The detained person has the right to choose a lawyer and consult with him during the detention without the presence of a third person; has the right to demand that a defence attorney be present during her questioning pursuant to paragraph 4, unless the defence attorney is unreachable within the period specified in paragraph 4.

Section 86 Apprehension of the accused by the police

(1)²²⁹ If there is one of the grounds for detention according to Section 71 and, due to the urgency of the matter, a decision on detention cannot be made in advance, the police officer can preliminarily detain the accused himself. The detained accused shall be informed by the police without delay of the reasons for the detention and shall interrogate him. At the same time, he is obliged to notify the prosecutor of the detention without delay and to hand over to him a copy of the minutes he wrote during the detention, as well as another file for the decision on the submission of a motion for detention. The proposal must be filed so that the accused can be handed over to the court within 48 hours at the latest, and within 96 hours in the case of terrorist crimes, of being detained, otherwise he must be released.

(2) If, after detention, it is found that the reason for detention according to s. 71 has passed, the accused can be released to freedom with the consent of the prosecutor by a written measure, otherwise the procedure is according to s. 87 para. 1.

(3) When detaining the accused, s. 73 para. 3 the second sentence uses the same.

(4) Decision by Pre-Trial Judge on Detained Person

If the prosecutor has handed over the detained person to court, the pre-trial judge will be concerned with matter and will have to decide within special time-limits:

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Section 87 Decision on detained person

(1) If the prosecutor hands over the detained person to the court pursuant to s. 85 para. 4 or according to s. 86 para. 1, shall attach to the indictment filed at the same time or to the motion for detention all the file material obtained so far; otherwise, he orders the

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²²⁹ s. 86 Zadržanie obvineného policajtom

(1) Ak je tu niektorý z dôvodov väzby podľa s. 71 a pre neodkladnosť veci nemožno rozhodnutie o väzbe vopred zadovážiť, môže policajt obvineného zadržať predbežne sám. Zadržaného obvineného policajt bez meškania oboznámi s dôvodmi zadržania a vypočuje ho. Súčasne je povinný vykonané zadržanie prokurátorovi bez meškania oznámiť a odovzdať mu rovnopis zápisnice, ktorú spísal pri zadržaní, ako aj ďalší spis na rozhodnutie o podaní návrhu na vzatie do väzby. Návrh sa musí podať tak, aby obvinený mohol byť najneskôr do 48 hodín a pri trestných činoch terorizmu do 96 hodín od zadržania odovzdaný súdu, inak musí byť prepustený na slobodu.

(2) Ak sa po zadržaní zistí, že dôvod väzby podľa s. 71 pominul, môže obvineného prepustiť na slobodu so súhlasom prokurátora písomným opatrením aj policajt, inak sa postupuje podľa s. 87 ods. 1.

(3) Pri zadržaní obvineného sa s. 73 ods. 3 druhá veta použije rovnako.

release of the detained person to freedom by a written order with adequate justification.²³⁰

(2) The pre-trial judge is obliged within 48 hours and, in the case of particularly serious crimes, within 72 hours of taking over the detained person according to paragraph 1 and receiving the prosecutor's proposal to take him into custody, to hear this person and decide on his taking him into custody or to release him, if he decides by resolution not to take into custody according to s. 72 para. 4, otherwise he shall release her by order, which must be in writing and adequately justified. If the pre-trial judge took over the accused in the procedure according to s. 204 para. 1 and the prosecutor did not file a proposal to take the accused into custody at the same time as the indictment, the pre-trial judge after the priority and accelerated execution of actions according to s. 348 para. 1 letter a) or b), no later than 48 hours after taking over the accused and serving the indictment, shall release the detained person to freedom by a written order stating the reason for the release; if the prosecutor submitted a motion to take the accused into custody at the same time as the indictment, the pre-trial judge proceeds expeditiously and preferentially according to s. 348 para. 1 letter a) to d).

Section 204²³¹

(1) If a person who was detained as a suspect in the commission of an offence for which the law provides for a prison sentence, the upper limit of which does not exceed five years, was handed over to the prosecutor together with the file, immediately after it, or after the obstacle to his immediate detention has been removed within 24 hours after the

²³⁰ s. 87 Rozhodnutie o zadržanej osobe

(1) Ak prokurátor odovzdá zadržanú osobu súdu podľa s. 85 ods. 4 alebo podľa s. 86 ods. 1, pripojí k zároveň podanej obžalobe alebo k návrhu na vzatie do väzby celý doposiaľ získaný spisový materiál; inak nariadi prepustenie zadržanej osoby na slobodu písomným príkazom s primeraným odôvodnením.

(2) Sudca pre prípravné konanie je povinný do 48 hodín a pri obzvlášť závažných zločinoch do 72 hodín od prevzatia zadržanej osoby podľa odseku 1 a doručenia návrhu prokurátora na vzatie do väzby túto osobu vypočuť a rozhodnúť o jej vzatí do väzby alebo ju prepustiť na slobodu, ak rozhodne uznesením o nevzatí do väzby podľa s. 72 ods. 4, inak ju príkazom, ktorý musí byť písomný a primerane odôvodnený, prepustí na slobodu. Ak sudca pre prípravné konanie prevzal obvineného pri postupe podľa s. 204 ods. 1 a prokurátor nepodal súčasne s obžalobou návrh na vzatie obvineného do väzby, sudca pre prípravné konanie po prednostnom a urýchlennom vykonaní úkonov podľa s. 348 ods. 1 písm. a) alebo b), najneskôr do 48 hodín od prevzatia obvineného a doručenia obžaloby prepustí zadržanú osobu na slobodu písomným príkazom s uvedením dôvodu prepustenia; ak bol prokurátorom súčasne s obžalobou podaný aj návrh na vzatie obvineného do väzby, postupuje sudca pre prípravné konanie urýchlene a prednostne podľa s. 348 ods. 1 písm. a) až d).

²³¹ s. 204

(1) Ak bola prokurátorovi odovzdaná spolu so spisom osoba, ktorá bola zadržaná ako podozrivá pri páchaní prečinu, na ktorý zákon ustanovuje trest odňatia slobody, ktorého horná hranica neprevyšuje päť rokov, bezprostredne po ňom, alebo po tom, čo odpadla prekážka jej bezprostredného zadržania najviac do 24 hodín po spáchaní prečinu a prokurátor ju neprepustí na slobodu, odovzdá ju najneskôr do 48 hodín od zadržania súdu, ktorému tiež podá obžalobu spolu so spisom. Ak prokurátor zistí dôvody väzby, súčasne navrhne, aby bol obvinený vzatý do väzby.

(2) Ak prokurátor prepustí písomným a odôvodneným príkazom obvineného uvedeného v odseku 1 na slobodu, môže vrátiť spis policajtovi s pokynom na doplnenie skráteného vyšetrovania. Ak doplnenie skráteného vyšetrovania nie je potrebné, prokurátor podá obžalobu, pokiaľ nerozhodne inak.

offence was committed and the prosecutor does not release her, he will hand her over to the court no later than 48 hours after the arrest, to which he will also submit the indictment together with the file. If the prosecutor finds out the reasons for detention, he will simultaneously propose that the accused be taken into custody.

(2) If the prosecutor releases the accused referred to in paragraph 1 to freedom by means of a written and reasoned order, he may return the file to the police officer with an instruction to supplement the abbreviated investigation. If supplementing the abbreviated investigation is not necessary, the prosecutor will file an indictment, unless he decides otherwise.

4. Provisions on Defence Laws Relating to EPPO Actions in Slovakia

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a) Introduction

Defence in EPPO/OLAF cases is important. Therefore one needs to know that Slovakia is part of a “[c]ontinental-European classical legal system”.²³² A recent study has issued an EPPO-related *Handbook for Lawyers involved in EPPO investigations*, which is a perfect addition to our chapter.²³³ In comparison to this handbook our Slovak volume chapter offers within the following section **foremost the most important national provisions**, whilst the handbook helps and provides training material and a general explanation of how the EPPO functions and acts. We therefore recommend using both materials. Another leaflet and handbook by Fair Trials provides an **overview of the defence in criminal matters in Slovakia**.²³⁴ The **rights of the suspect** have been described in a short-manner by *Laciak*.²³⁵ He points out that the suspect has the **right to legal assistance**, which is provided for in section 34 of the Slovak Criminal Procedure Code.²³⁶

1

b) Specialised Legal Firms

Slovakia offers private and official databases of the **Slovak Bar**²³⁷, which enable any individual facing EPPO or OLAF investigations to get the contact to a lawyer.²³⁸ The lawyers Act according to the rules in the **Act No. 132/1990 Coll. on Advocacy**. According to the Slovak Bar the country has about ca. **5500 registered lawyers**.²³⁹

2

c) Defence in the Investigation Phase

Important is **Art. 45 para 2** of the EPPO Regulation stating that the national law governs the granting of access to the PIF/EPPO case file. Thus, the request to grant access must be **in accordance with the national law (see next page)**; i.e. if the assisting EDP refuses access in a case of any investigation, this is legally correct as only the handling is competent to grant access based on the local procedural law.²⁴⁰

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²³² JUDr. Ondrej Laciak, PhD, Dean of Faculty Comenius University Bratislava, https://www.ecba.org/extdocserv/conferences/nicosia2011/Laciak_RightsofSuspects.pdf. Accessed 30 June 2025.

²³³ D3.1 HANDBOOK A practical guide on the EPPO for defence lawyers who deal with cases investigated and prosecuted by the EPPO in their day-to-day practice. It includes case studies. https://www.rak-muenchen.de/fileadmin/downloads/11-Aktuelles/2022/2022_362Anlage.pdf. Accessed 30 June 2025.

²³⁴ See Fair Trials, Criminal Proceedings and Defence Rights in Slovakia, 2015, <https://www.fairtrials.org/app/uploads/2022/01/Criminal-Proceedings-and-Defence-Rights-in-Slovakia.pdf>. Accessed 30 June 2025.

²³⁵ See JUDr. Ondrej Laciak, PhD, Dean of Faculty Comenius University Bratislava, https://www.ecba.org/extdocserv/conferences/nicosia2011/Laciak_RightsofSuspects.pdf. Accessed 30 June 2025.

²³⁶ See *ibid.*

²³⁷ Contact the Slovak Bar Association, Kolárska 4 813 42 Bratislava Slovakia, e-mail: sak@sak.sk Ms. Michaela Chládeková, e-mail: chladekova@sak.sk, Ms. Katarína Marečková e-mail: mareckova@sak.sk.

²³⁸ See e.g. <https://lawzana.com/criminal-defense-lawyers/slovakia>. For Bratislava region: <https://www.hg.org/lawyers/slovakia/bratislava/criminal-defense>. Slovak BAR. <https://www.sak.sk/web/en/cms/sak/profile>. All accessed 30 June 2025.

²³⁹ Slovak BAR <https://www.sak.sk/web/en/cms/sak/profile>: “The Slovak Bar Association is an independent self-administrative professional organisation, currently associating more than 5500 lawyers with active practice and 2000 trainee lawyers.”

²⁴⁰ Cf. confirming this recently with a study output Ligeti 2026, pp. 197 et seq.

aa. Access to the National Case File

4

Criminal Procedure Code

Section 69 Viewing files

(1)²⁴¹ The accused, the defence attorney, the victim, the informant, if he is not the victim and the participating person at the same time, the authorized representative, the appointed guardian and in proceedings before the court the prosecutor, probation and mediation officer, senior court official, court secretary and assistant prosecutor **have the right to look at the files**, with the exception of the minutes of voting and part of the file containing data on the identity of a protected witness, an endangered witness or a witness whose identity is concealed, and cover data on the identity of an agent, make extracts and notes from them **and procure copies of the files and their parts** at their own expense; such costs are not covered by the prosecutor, probation and mediation officer, senior court official, court secretary and assistant prosecutor. The same right has the legal representative of the accused, injured and participating person, if these persons are deprived of legal capacity or their legal capacity is limited. Other persons may do so

²⁴¹ s. 69 Nazeranie do spisov

(1) Obvinený, obhajca, poškodený, oznamovateľ, ak nie je zároveň poškodeným a zúčastnená osoba, splnomocnenec, ustanovený opatrovník a v konaní pred súdom prokurátor, probačný a mediačný úradník, vyšší súdny úradník, súdny tajomník a asistent prokurátora majú právo nazerat' do spisov s výnimkou zápisnice o hlasovaní a časti spisu obsahujúcej údaje o totožnosti chráneného svedka, ohrozeného svedka alebo svedka, ktorého totožnosť je utajená, a krycie údaje o totožnosti agenta, robiť si z nich výpisky a poznámky a obstarávať si na svoje trovy kópie spisov a ich častí; také trovy neuhrádza prokurátor, probačný a mediačný úradník, vyšší súdny úradník, súdny tajomník a asistent prokurátora. Také isté právo má zákonný zástupca obvineného, poškodeného a zúčastnenej osoby, ak tieto osoby sú pozbavené spôsobilosti na právne úkony alebo ich spôsobilosť na právne úkony je obmedzená. Iné osoby tak môžu urobiť so súhlasom predsedu senátu a v prípravnom konaní so súhlasom orgánu činného v trestnom konaní, len ak je to potrebné na uplatnenie ich práv.

(2) V prípravnom konaní orgán činný v trestnom konaní môže právo nazerat' do spisu a s ním spojené práva podľa odseku 1 zo závažných dôvodov odmietnuť, najmä ak v spise nemožno urobiť také opatrenia, ktoré by zabránili zmareniu alebo podstatnému sťaženiu dosiahnutia účelu trestného stihania. Závažnosť dôvodov, z ktorých orgán činný v trestnom konaní toto právo odmietol, na žiadosť osoby, ktorej sa odmietnutie týka, je prokurátor povinný urýchlene preskúmať. Ak právo nahliadať do spisu a s ním spojené ostatné práva uvedené v odseku 1 zo závažných dôvodov odmietol prokurátor, na žiadosť osoby, ktorej sa odmietnutie týka, je nadriadený prokurátor povinný urýchlene preskúmať dôvodnosť odmietnutia. Tieto práva nemožno odoprieť obvinenému a obhajcovi a poškodenému po tom, čo boli upozornení na možnosť preštudovať spisy.

(3) Tomu, kto má právo byť pri úkone prítomný, nemožno odoprieť nazretie do zápisnice o tomto úkone. Obvinenému a jeho obhajcovi nemožno odoprieť nazretie do uznesenia o vznesení obvinenia. V konaní pred súdom nemožno odoprieť nazretie do spisov prokurátorovi, obvinenému a jeho obhajcovi, poškodenému, zúčastnenej osobe a ich splnomocnencom.

(4) Práva štátnych orgánov nazerat' do spisov podľa osobitného zákona nie sú ustanoveniami predchádzajúcich odsekov dotknuté.

(5) Pri povoľovaní nazerat' do spisov je nevyhnutné urobiť také opatrenia, aby boli zachované utajované skutočnosti, obchodné tajomstvo, bankové tajomstvo, daňové tajomstvo, poštové tajomstvo alebo telekomunikačné tajomstvo. Ak by v súvislosti s nazretím do spisov hrozila obava z priet'ahov konania, je v prípravnom konaní orgán činný v trestnom konaní a v konaní pred súdom predseda senátu oprávnený ustanoviť primeranú lehotu.

(6) Rovnaké práva ako orgán činný v trestnom konaní má aj sudca pre prípravné konanie, ak v čase konania v rámci svojej právomoci nakladá so spisom. Ak však sudca pre prípravné konanie v konaní o väzbe pred rozhodnutím o nej odmietne obvinenému alebo obhajcovi právo nazrieť do celého spisu, zároveň s odmietnutím tohto práva označí a umožní sprístupniť na nazretie obvinenému alebo jeho obhajcovi tie časti spisu, ktoré obsahujú skutočnosti alebo dôkazy, na ktoré sa podľa s. 71 až 87 a s. 339 pri rozhodovaní o väzbe prihliada.

with the consent of the chairman of the senate and in preliminary proceedings with the consent of the law enforcement agency, only if it is necessary to exercise their rights.

(2) In preliminary proceedings, the law enforcement authority may refuse the right to view the file and the associated rights under paragraph 1 for serious reasons, especially if such measures cannot be taken in the file that would prevent the achievement of the purpose of criminal prosecution from being thwarted or significantly hindered. At the request of the person affected by the refusal, the prosecutor is obliged to quickly examine the seriousness of the reasons for which the law enforcement authority refused this right. If the right to inspect the file and related other rights mentioned in paragraph 1 was refused by the prosecutor for serious reasons, at the request of the person to whom the refusal concerns, the superior prosecutor is obliged to promptly examine the justification of the refusal. These rights cannot be denied to the accused and the defence counsel and the injured party after they have been informed of the possibility to study the files.

(3) Anyone who has the right to be present at the act cannot be denied access to the minutes of this act. The accused and his defence counsel cannot be denied access to the decision on the indictment. In proceedings before the court, the prosecutor, the accused and his defence attorney, the injured party, the participating person and their representatives cannot be denied access to the files.

(4) The rights of state authorities to inspect files according to a special law are not affected by the provisions of the previous paragraphs.

(5) When allowing access to the files, it is necessary to take measures to preserve classified information, trade secrets, banking secrets, tax secrets, postal secrets or telecommunications secrets. If, in connection with inspection of the files, there is a threat of delays in the proceedings, the authority active in criminal proceedings in the preliminary proceedings and the president of the senate in the proceedings before the court are entitled to set a reasonable time limit.

(6) The pre-trial judge also has the same rights as the law enforcement agency, if he disposes of the file within the framework of his authority at the time of the proceedings. However, if the pre-trial judge in custody proceedings refuses the accused or defence counsel the right to view the entire file before making a decision on it, at the same time as denying this right, he shall mark and make available for inspection to the accused or his defence counsel those parts of the file that contain facts or evidence, on which, according to Sections 71 to 87 and s. 339, is taken into account when deciding on custody.

bb. Summary

- 5 The access to the case file is a crucial aspect of the investigation. A defence lawyer and the **suspect cannot be left uninformed**. The whole investigation could be challenged if the Slovakian EDPs do not obey the rules of national law in this regard. The EPPO Regulation itself does not prescribe special rules on the access to the case file. Mainly the Slovakian Layers can rely on the existing procedures as known from national law.

cc. Defence While the Investigation Is Under Way, Articles 28–33 EPPO Regulation

- 6 This special phase is mostly an area for complaints pre trial.

(1) In Cases Involving Investigative Measures under Article 30 EPPO Regulation

- 7 In the context of ongoing investigations under Articles 28–33 EPPO Regulation, particular attention must be paid to investigative measures listed in Article 30 EPPO Regulation, as these directly interfere with fundamental rights and therefore trigger specific defence guarantees.

(a) Article 30 Para 1 (a)

- 8 With regard to investigative measures under Article 30 para 1 (a) EPPO Regulation, which typically concern searches and seizures, the protection of the inviolability of the home constitutes a central safeguard under national constitutional law.

9 **Article 21**²⁴²

(1) The dwelling is untouchable. It is not allowed to enter it without the consent of the one who lives in it.

(2) A house search is admissible only in connection with criminal proceedings, and upon a written and reasoned order of a judge. The method of conducting a home inspection shall be established by law.

(3) Other interventions in the inviolability of the dwelling may be permitted by law only when it is necessary in a democratic society to protect the life, health or property of persons, to protect the rights and freedoms of others or to avert a serious threat to public order. If the dwelling is also used for business or performing other economic activities, such interventions may be permitted by law even when it is necessary for the performance of public administration tasks.

²⁴² Čl. 21

(1) Obydlie je nedotknuteľné. Nie je dovolené doň vstúpiť bez súhlasu toho, kto v ňom býva.

(2) Domová prehliadka je prípustná len v súvislosti s trestným konaním, a to na písomný a odôvodnený príkaz sudcu. Spôsob vykonania domovej prehliadky ustanoví zákon.

(3) Iné zásahy do nedotknuteľnosti obydlia možno zákonom dovoliť iba vtedy, keď je to v demokratickej spoločnosti nevyhnutné na ochranu života, zdravia alebo majetku osôb, na ochranu práv a slobôd iných alebo na odvrátenie závažného ohrozenia verejného poriadku. Ak sa obydlie používa aj na podnikanie alebo vykonávanie inej hospodárskej činnosti, takéto zásahy môžu byť zákonom dovolené aj vtedy, keď je to nevyhnutné na plnenie úloh verejnej správy.

Article 22²⁴³

(1) The secrecy of letters, the secrecy of messages and other documents and the protection of personal data are guaranteed.

(2) No one shall violate the secrecy of letters or the secrecy of other writings and records, whether kept in private, or sent by post, or by any other means; exceptions are cases established by law. The secrecy of messages sent by telephone, telegraph or other similar device is also guaranteed.

(b) Article 30 Para 1 (c)–(d)

The Constitution protects against seizure measures, which are unfounded:

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Article 20²⁴⁴

(1) Everyone has the right to own property. The property right of all owners has the same legal content and protection. Property acquired in violation of the legal order does not enjoy protection. Inheritance is guaranteed.

(2) The law establishes which other property, in addition to the property listed in Art. 4 of this Constitution, necessary for ensuring the needs of society, the food security of the state, the development of the national economy and the public interest, may only be owned by the state, municipality, specified legal entities or specified natural persons. The law can also stipulate that certain things can only be owned by citizens or legal entities with their seat in the Slovak Republic.

(3) Ownership binds. It cannot be misused to the detriment of the rights of others or in conflict with general interests protected by law. The exercise of property rights must not

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²⁴³ **Čl. 22**

(1) Listové tajomstvo, tajomstvo dopravovaných správ a iných písomností a ochrana osobných údajov sa zaručujú.
 (2) Nikto nesmie porušiť listové tajomstvo ani tajomstvo iných písomností a záznamov, či už uchovávaných v súkromí, alebo zasielaných poštou, alebo iným spôsobom; výnimkou sú prípady, ktoré ustanoví zákon. Rovnako sa zaručuje tajomstvo správ podávaných telefónom, telegrafom alebo iným podobným zariadením.

²⁴⁴ **Čl. 20**

(1) Každý má právo vlastníť majetok. Vlastnícke právo všetkých vlastníkov má rovnaký zákonný obsah a ochranu. Majetok nadobudnutý v rozpore s právnym poriadkom ochranu nepožíva. Dedenie sa zaručuje.

(2) Zákon ustanoví, ktorý ďalší majetok okrem majetku uvedeného v čl. 4 tejto ústavy, nevyhnutný na zabezpečovanie potrieb spoločnosti, potravinovej bezpečnosti štátu, rozvoja národného hospodárstva a verejného záujmu, môže byť iba vo vlastníctve štátu, obce, určených právnických osôb alebo určených fyzických osôb. Zákon tiež môže ustanoviť, že určité veci môžu byť iba vo vlastníctve občanov alebo právnických osôb so sídlom v Slovenskej republike.

(3) Vlastníctvo zaväzuje. Nemožno ho zneužiť na ujmu práv iných alebo v rozpore so všeobecnými záujmami chránenými zákonom. Výkon vlastníckeho práva nesmie poškodzovať ľudské zdravie, prírodu, kultúrne pamiatky a životné prostredie nad mieru ustanovenú zákonom.

(4) Vyvlastnenie alebo nútené obmedzenie vlastníckeho práva je možné iba v nevyhnutnej miere a vo verejnom záujme, a to na základe zákona a za primeranú náhradu.

(5) Iné zásahy do vlastníckeho práva možno dovoliť iba vtedy, ak ide o majetok nadobudnutý nezákonným spôsobom alebo z nelegálnych príjmov a ide o opatrenie nevyhnutné v demokratickej spoločnosti pre bezpečnosť štátu, ochranu verejného poriadku, mravnosti alebo práv a slobôd iných. Podmienky ustanoví zákon.

harm human health, nature, cultural monuments and the environment beyond the extent established by law.

(4) Expropriation or forced restriction of property rights is possible only to the extent necessary and in the public interest, based on the law and for adequate compensation.

(5) Other interference with property rights can only be allowed if it concerns property acquired illegally or from illegal income and it is a necessary measure in a democratic society for the security of the state, the protection of public order, morals or the rights and freedoms of others. The conditions shall be established by law.

(2) Defence in Cross-Border Cases

- 12 The defence in cross-border cases e.g. in VAT fraud cases is complicated for lawyers as they cannot as easily operate and connect like EDPs, which can contact each other via the mechanism in Art. 31 EPPO Regulation. The EPPO Regulation is *de facto* a **prosecutor-orientated Union law**. Its references to the defence and the rights of the suspect are therefore too limited for a European Regulation. The standard of a good equivalent protection is not ensured because the Articles, which refer to the individual under investigation mention Directives. Directives are a specialty of Union law, but they do only ensure **harmonization with the “lowest common denominator”**. If the EPPO Regulation should be revised in the near future, the legislator should take steps to really anchor fundamental principles of the Charta of Fundamental Rights, which is a condensed version of the protection of the rights of the individual in the Constitutions of the Member States, within the prosecutor-orientated Union law – but without just repeating the case law of the ECJ or the Charter itself. Instead the legislators should communicate political options for a **straight-forward digital EU defender mechanism**, which enables defence lawyers to connect as easily as the EDPs of the EPPO can.

(3) Defence in Cases of Arrest and Pre-Trial Detention, Article 33 EPPO Regulation

- 13 The Slovakian Constitution and the CFR provide for certain rights of the suspect with regard to arrest and pre-trial detention:

14 **Article 17**²⁴⁵

(1) Personal freedom is guaranteed.

²⁴⁵ Čl. 17

(1) Osobná sloboda sa zaručuje.

(2) Nikoho nemožno sťahť alebo pozbaviť slobody inak, ako z dôvodov a spôsobom, ktorý ustanoví zákon. Nikoho nemožno pozbaviť slobody len pre neschopnosť dodržať zmluvný záväzok.

(3) Obvineného alebo podozrivého z trestného činu možno zadržať len v prípadoch ustanovených zákonom. Zadržaná osoba musí byť ihneď oboznámená s dôvodmi zadržania, vypočutá a najneskôr do 48 hodín a pri trestných činoch terorizmu do 96 hodín prapustená na slobodu alebo odovzdaná súdu. Sudca musí zadržanú osobu do 48

(2) No one can be prosecuted or deprived of liberty except for reasons and in a manner established by law. No one can be deprived of liberty simply because of the inability to fulfil a contractual obligation.

(3) An accused or suspect of a criminal offence may be detained only in cases established by law. The detained person must be immediately informed of the reasons for the detention, heard and released or handed over to the court within 48 hours at the latest, and within 96 hours in the case of criminal acts of terrorism. The judge must interrogate the detained person within 48 hours and, in the case of particularly serious crimes, within 72 hours of taking over, and decide on custody or release.

(4) The accused may be arrested only on a justified written order of the judge. The arrested person must be handed over to the court within 24 hours. The judge must interrogate the arrested person within 48 hours and, in the case of particularly serious crimes, within 72 hours of taking over, and decide on custody or release.

(5) Detention may be taken only for the reasons and for the period established by law and on the basis of a court decision.

(6) The law will establish in which cases a person can be admitted to institutional health care or kept in it without their consent. Such a measure must be notified within 24 hours to the court, which will decide on this placement within five days. (7) [...]

Article 19²⁴⁶

(1) Everyone has the right to preserve human dignity, personal honour, good reputation and to protect their name.

(2) Everyone has the right to protection from unauthorized interference in private and family life.

(3) Everyone has the right to protection against unauthorized collection, disclosure or other misuse of data about their person.

hodín a pri obzvlášť závažných trestných činoch do 72 hodín od prevzatia vypočuť a rozhodnúť o väzbe alebo o jej prepustení na slobodu.

(4) Obvineného možno zatknúť iba na odôvodnený písomný príkaz sudcu. Zatknutá osoba musí byť do 24 hodín odovzdaná súdu. Sudca musí zatknutú osobu do 48 hodín a pri obzvlášť závažných trestných činoch do 72 hodín od prevzatia vypočuť a rozhodnúť o väzbe alebo o jej prepustení na slobodu.

(5) Do väzby možno vziať iba z dôvodov a na čas ustanovený zákonom a na základe rozhodnutia súdu.

(6) Zákon ustanoví, v ktorých prípadoch možno prevziať osobu do ústavnej zdravotníckej starostlivosti alebo ju v nej držať bez jej súhlasu. Takéto opatrenie sa musí do 24 hodín oznámiť súdu, ktorý o tomto umiestnení rozhodne do piatich dní.

(7) Skúmanie duševného stavu osoby obvinenej z trestného činu je možné iba na písomný príkaz súdu.

²⁴⁶ Čl. 19

(1) Každý má právo na zachovanie ľudskej dôstojnosti, osobnej cti, dobrej povesti a na ochranu mena.

(2) Každý má právo na ochranu pred neoprávneným zasahovaním do súkromného a rodinného života.

(3) Každý má právo na ochranu pred neoprávneným zhromažďovaním, zverejňovaním alebo iným zneužívaním údajov o svojej osobe.

Last but not least according to § 355 of the Code of Criminal Procedure, the accused and persons **entitled to file an appeal** on his behalf, as well as the prosecutor, may **file an objection against a penal order** requested by the EPPO or a national prosecutor.

Annex Fictitious EPPO Defence Training Case File

Office: EPPO Bratislava **EP V 3/24/1010 Suspect:** T. H. | **Status:** Investigation Phase

[Doc 1] Excerpt Civil Court Ruling (OS Nové Mesto n/V, 8Ps/3/2016-108)

Judgment Date: 13.03.2018 | *Effective:* 11.05.2018: “[...] The subject’s legal capacity is restricted. He is prohibited from independent legal acts (except power of attorney for lawyers), may not conduct unilateral transactions with authorities, and cannot manage funds exceeding €50/month without his guardian.”

[Doc 2-4] PPA Application Extracts (Digital Portal Logs)

11.05.2018: Application No. 3030019877 (SAPS/GRE) – €12,313.93 requested.

17.04.2019: Application No. 3030021150 – €12,627.24 requested.

06.05.2021: Application No. 3030024748 – €14,094.26 requested (Attempt).

[Doc 5] EPPO

From: office.edp.sk@epo.europa.eu | *To:* NAKA Financial Unit

Subject: Seizure Directive – Case T.H.

Execute seizure of PPA server logs for IP verification. Request certified copy of 8Ps/3/2016-108 from District Court to prove *mens rea* regarding the restriction date vs. application date.

[Doc 6] Financial Damage Report

Total Payout: €35,774.91 | Total Attempted: €14,094.26 | **Total Risk: €49,869.17**

Date: January 15, 2026

Office of the EDP, Štúrova 2, Bratislava

Pursuant to § 206 para. 1 of the Criminal Procedure Code, I hereby commence criminal prosecution against: T. H., born XX.XX.XXXX, for the felony of Damaging the Financial Interests of the EU under § 261 para. 1, para. 4 letter a) of the Criminal Code.

The accused, despite having his legal capacity restricted by court order 8Ps/3/2016-108 effective May 11, 2018, intentionally bypassed his court-appointed guardian. He signed and submitted four annual applications to the PPA (2018–2021), falsely declaring full legal eligibility. By doing so, he caused actual damage of 35,774.91 EUR and attempted damage of 14,094.26 EUR.

TASK: DESIGN THE DEFENSE LETTER: As the defense lawyer, draft a proposal to the EPPO Bratislava. Your letter must reference: Arguments for § 39 (1), (3)(e) CC (Below 2-year minimum); Possible Probation?; Request suspension under § 49 (1) & §

50 (1) CC; Confirm the client is ready to answer the 10-point inquiry (§ 333 CPC) and address the felony under § 261 (4) CC.

17 Remarks: The case was **designed from a real case**. The best possible **outcome is a plea bargain request**:

18 **Court:** Specialized Criminal Court File Reference: 17T/1/2026 Case ID: 9526100023 Date of Decision: March 4, 2026 Presiding Judge: JUDr. R. G. Radovčičová ECLI: E-CLI:SK:SSPK:2026:9526100023.1

JUDGMENT IN THE NAME OF THE SLOVAK REPUBLIC

The Specialized Criminal Court, [...] **r e s o l v e d** : Pursuant to Section 334, Para 4 of the Code of Criminal Procedure, the Court hereby approves the plea bargain EPPO and the accused T. H. [...] as follows: The accused T. H., born [...] **i s f o u n d g u i l t y**, that as an applicant registered under PPA registration number 6060001377, between May 11, 2018, and 2021, he repeatedly submitted applications for payments and subsidies to the Agricultural Paying Agency [...] all of which were financed by the European Agricultural Guarantee Fund (EAGF). The applications were submitted as follows:

2018: Submitted on 11.05.2018; PPA paid out €12,313.93; 2019: Submitted on 17.04.2019; PPA paid out €12,627.24; 2021: Submitted on 06.05.2021; PPA approved €14,094.26, which was not paid out.

However, he submitted all above applications despite having knowledge that by the judgment of the District Court in Nové Mesto nad Váhom (Ref: 8Ps/3/2016-108) dated March 13, 2018, which became final on May 11, 2018, his legal capacity was restricted. [...] **t h e r e f o r e** through continuing conduct, he submitted an incorrect document and failed to provide mandatory data, thereby enabling the unlawful retention of funds from the budget of the European Union and causing significant damage; and in count 4), he committed an act directly aimed at submitting an incorrect document and failing to provide mandatory data with the same intent, though the crime was not completed; **t h e r e b y c o m m i t t i n g** the continuing felony of damaging the financial interests of the European Union under Section 261, Para 1 and Para 4(a) of the Criminal Code (effective as of August 6, 2024), and in count 4), at the stage of attempt under Section 14, Para 1 of the Criminal Code. **F o r t h i s, t h e C o u r t i m p o s e s** : Pursuant to **Section 261, Para 4 of the Criminal Code**, with the application of Section 39, Para 1 and Para 3(e) of the Criminal Code, a sentence of imprisonment for a term of 1 (one) year. Pursuant to Section 49, Para 1 of the Criminal Code, the execution of the prison sentence is suspended on probation. Pursuant to Section 50, Para 1 of the Criminal Code, the Court sets a probationary period of 1 (one) year and 6 (six) months. **REASONING (Summary):** The Prosecutor submitted the plea bargain proposal on [...] **LEGAL NOTICE:** No appeal or cassation is permissible [...]. *Source:* <https://bit.ly/4mEBLX2>.

C. OLAF-Regulation (EU, EURATOM) No 883/2013

I. General Introduction: Investigation Powers and National Law Related to OLAF in Slovakia (Article 3–8 OLAF Regulation)

OLAF's task and role as well as its actions are determined primarily by Union law. The history of OLAF can be **traced back to the early 2000s** and its **predecessor UCLAF**.²⁴⁷ OLAF has a renewed role within the changed **anti-fraud architecture** of the Union in the 2020s and is (still) an **important actor against fraud** within the Multi-annual framework legislation and the Union's policies, which depend on the action of the Member States and the agreements concluded on the political levels. 1

In addition to that OLAF and its **investigators shall follow internal guidelines**²⁴⁸, manuals on procedures²⁴⁹ reports and **working arrangements** with union partners²⁵⁰ as well as Administrative Cooperation Agreements (ACAs) with national partners, EU external actors²⁵¹. OLAF issues compendia, researches itself, organizes meetings and conferences and workshops for its national partners. All of these non-binding guides and **hand-books might be useful in the course of investigations**.²⁵² The **statistics** on latest actions and the past year can be deduced from the **OLAF Reports**, equal to the new **EPPO's annual reports** and the **PIF Reports**, which is issued by the EU Commission 2

²⁴⁷ In-depth, see Hauck 2025a, Parts 3–4, pp. 74–134, 241, 242 for UCLAF and OLAF pp. 133–4, 215, 224, 255–6 as well as Hauck 2026a, Commentary on Art. 1 OLAF Regulation. See Chrenšť and Nesvadba 2020, pp. 308 et seq. See National Office for OLAF/Working Group for Communication at the Steering Committee for the Protection of the Financial Interests of the European Union in the Slovak Republic 2021.

²⁴⁸ See EU Commission (OLAF), Guidelines on Investigation Procedures for OLAF Staff, 6 October 2021, online: https://anti-fraud.ec.europa.eu/system/files/2021-10/gip_2021_en.pdf. Accessed 30 June 2025; OLAF Guidelines on Data Protection for Investigative Activities, Ref(Ares) 2021, 7266396 – 25/11/2021; EU Commission (OLAF), Guidelines on Digital Forensic Procedures for OLAF Staff 15 February 2016, online: https://anti-fraud.ec.europa.eu/system/files/2021-07/guidelines_en_bb84583638.pdf. Accessed 30 June 2025. See all Translations: https://anti-fraud.ec.europa.eu/guidelines-investigations-olaf-staff_en. Accessed 30 June 2025.

²⁴⁹ Brünner et al. 2009, whereby it is unclear if certain Manuals are really still used by investigators and the Office staff.

²⁵⁰ OLAF, Working Arrangement between EPPO & OLAF, Point 4: “Exchange of information”, 4.5 and 4.6 (cross double check between the databases for a PIF offence action), 5 (“Mutual Reporting and transmission of potential cases”), 5.1, 5.1.1. European Commission – “Agreement establishing the modalities of cooperation between the European Commission and the European Public Prosecutor’s Office“ 18 June 2021, Art 5 para 1, 4, 5 („Reporting by the Commission“) in combination with Annex I Contact points: “information will be transmitted via the head of OLAF to the head of operation at EPPO/central office”, Annex III.A (“Information on the Initiation of an Investigation – template”).

²⁵¹ Prosecution Office of Hungary and OLAF. See State of Play – July 2022 Administrative Cooperation Arrangements (ACAs) with partner authorities in non-EU countries and territories and counterpart administrative investigative services of International Organisations, online: https://anti-fraud.ec.europa.eu/system/files/2022-07/list_signed_acas_en.pdf.

²⁵² See European Commission (OLAF) 2011; EU Commission (OLAF) 2017; EU Commission (OLAF) 2013; EU Commission (DG regional Policy) 2009; EU Commission (DG Policy, U 2) 2017.

in close cooperation with OLAF, IBOAs and the EPPO as well as the input from ECA and national AFCOS²⁵³, governments and researchers.

- 3 Thus, OLAF is well accommodated in the Union anti-fraud architecture these days (see EU Fraud Commentary, Art. 1 PIF Directive) and the academic research is extensive and long lasting since the 2000s.²⁵⁴ Last decade's **landmark judgement** "*Sigma Orionis SA vs European Commission*", decided by the European General Court²⁵⁵ clarified the application of national law and Union law²⁵⁶ in relation to external investigations of OLAF.²⁵⁷ In the light of this jurisprudence the **resistance to the actions of OLAF**, in order to **awaken national law**, might be a defence strategy that Economic operators use. If this is the case, OLAF has to rely on **national homologue investigators** and thus as well limitations, thresholds and conditions of national law i.e., investigative powers in various areas of budget spending and structural funds (direct management) and revenue-related obligations (indirect management).

- 4 Current debates evolve around the **effectiveness of investigations** regarding digital evidence by virtue of the **Regulation 2185/96**, which stems in parts from a more analogue society.²⁵⁸ More and more it becomes clear the analogue society, which is still present in law enforcement and the area of criminal justice in many countries in the mid of the 2020s is a major concern and a real problem if the **digital age** comes to the forefront and the analogue structures are obstacles to effective investigations. The access to bank accounts and registers is incredibly important for OLAF investigators as well as their national homologues. The **relationship to the EPPO**, especially the regional centres of the EDPs in the present country should be close. In addition to that the external investigations require a good coordination, which shall be governed by the **relevant AFCOS** (see below Art. 12a OLAF Regulation is important).

- 5 Another question and debate have ever since existed concerning the **reports of OLAF** (cf. Art. 11), which can and shall **constitute evidence** – even – in national criminal trials. They concern EPPO cases (see Art. 23–28 EPPO Regulation) or cases below the thresholds for which the EDPs could exercise their competence and jurisdiction on behalf of

²⁵³ For more information on the Slovakian one see below Art. 12a OLAF RG or National Office for OLAF in cooperation with the Working Group for Communication at the Steering Committee for the Protection of the Financial Interests of the European Union in the Slovak Republic, https://www.olaf.vlada.gov.sk/share/olaf/slovak_afcos_annual_report_2021_eng.pdf?csrt=14459290773601975161. Accessed 30 June 2025.

²⁵⁴ Brüner 2001, pp. 17–26; Brüner 2009; Brüner 2008, pp. 859–872; Gellert 2009, pp. 85–88.

²⁵⁵ GC (aka CFI), Case T-48/16, 3 May 2018, *Sigma Orionis SA v Commission*, paras. 70 et seq., 80–81 published in the electronic Reports of Cases (Court Reports – general) and in the OJ, 01/06/2018.

²⁵⁶ See De Bellis, 2021, pp. 431 et seq.; Herrnfeld 2020, pp. 426 et seq.; recently Wouters 2020, pp. 132 et seq.

²⁵⁷ De Bellis 2021, pp. 431 et seq.; see OLAF Website, List of rulings of the Court of Justice of the EU concerning OLAF, https://anti-fraud.ec.europa.eu/about-us/legal-background/list-rulings-court-justice-eu-concerning-olaf_en. Accessed 30 June 2025.

²⁵⁸ See Carrera et al. 2021.

the EPPO. This area has been professionally researched by *Luchtman/Vervaele/Ligeti* and others in OLAF studies from the last decade, which we can refer to.²⁵⁹

Part C of the **Slovak compendium volume**, mirroring Part A and B on the EPPO and its investigative powers, presents a bilingual **compilation of the relevant national legal frameworks** including, in particular, the recently adopted provisions on on-the-spot checks (implementing **Regulation (EC) No 2185/96**) in several Member States. It covers legislation governing investigations and investigative powers, supplemented by selected jurisprudence in which courts relied on evidence obtained by OLAF. In addition to the analytical discussions outlined above, this chapter also sets out the **competent national authorities** and the organizational role of the specialized units, bodies or agencies responsible for protecting the Union's financial interests. For example, in Germany the **AFCOS** is located within the Federal Ministry of Finance (Directorate E6a, cf. the **CNP GER**), too; for the Slovak **AFCOS** see below → Art 12a OLAF Regulation.

6

1. Article 1 Objectives and Tasks

1. In order to **step up the fight against fraud**, corruption and any other illegal activity affecting the financial interests of the European Union and of the European Atomic Energy Community (hereinafter referred to collectively, when the context so requires, as 'the Union'), the European Anti-Fraud Office established by Decision 1999/352/EC, ECSC, Euratom ('the Office') shall exercise the powers of investigation conferred on the Commission by:

(a) the relevant Union acts; and

(b) the **relevant cooperation and mutual assistance agreements** concluded by the Union with third countries and international organisations.

2. The Office shall provide the Member States with assistance from the Commission in organising close and regular cooperation between their **competent authorities in order to coordinate their action** aimed at protecting the financial interests of the Union against fraud. The Office shall contribute to the design and development of methods of preventing and combating fraud, corruption and any other illegal activity affecting the financial interests of the Union. The Office shall promote and coordinate, with and among the Member States, the sharing of operational experience and best procedural practices in the field of the protection of the financial interests of the Union, and shall support joint anti-fraud actions undertaken by Member States on a voluntary basis.

3. This Regulation shall apply without prejudice to:

(a) **Protocol No. 7 on the privileges and immunities** of the European Union attached to the Treaty on European Union and to the Treaty on the Functioning of the European Union;

(b) the **Statute for Members of the European Parliament**;

²⁵⁹ See Luchtman and Vervaele 2017 comparing OLAF's structure to other EU IBOAs.

(c) the **Staff Regulations**;

(d) Regulation (EU) 2016/679 of the European Parliament and of the Council;

(e) Regulation (EU) 2018/1725 of the European Parliament and of the Council.

4. Within the institutions, bodies, offices and agencies established by, or on the basis of, the Treaties ('institutions, bodies, offices and agencies'), the Office shall conduct administrative investigations for the purpose of fighting fraud, corruption and any other illegal activity affecting the financial interests of the Union. To that end, it shall investigate serious matters relating to the discharge of professional duties constituting a dereliction of the obligations of officials and other servants of the Union liable to result in disciplinary or, as the case may be, criminal proceedings, or an equivalent failure to discharge obligations on the part of members of institutions and bodies, heads of offices and agencies or staff members of institutions, bodies, offices or agencies not subject to the Staff Regulations (hereinafter collectively referred to as 'officials, other servants, members of institutions or bodies, heads of offices or agencies, or staff members').

4a. The Office shall establish and **maintain a close relationship with the European Public Prosecutor's Office (EPPO)** established in enhanced cooperation by Council Regulation (EU) 2017/1939 (3). That relationship shall be based on mutual cooperation, information exchange, complementarity and the avoidance of duplication. It shall aim in particular to ensure that all available means are used to protect the financial interests of the Union through the complementarity of their respective mandates and the support provided by the Office to the EPPO.

5. For the application of this Regulation, competent authorities of the Member States and institutions, bodies, offices and agencies may establish administrative arrangements with the Office. Those administrative arrangements may concern, in particular, the transmission of information, the conduct of investigations and any follow-up action.

2. Article 2 Definitions

The (legal) definitions²⁶⁰ are regulated by Art. 2 OLAF Regulation:

For the purposes of this Regulation:

(1) '**financial interests of the Union**' shall include revenues, expenditures and assets covered by the budget of the European Union and those covered by the budgets of the institutions, bodies, offices and agencies and the budgets managed and monitored by them;

(2) '**irregularity**' shall mean 'irregularity' as defined in Article 1 para. 2 of Regulation (EC, Euratom) No 2988/95;

²⁶⁰ For the important role of "legal definitions" in EU legal frameworks see only Robertson and Aodha 2023 Handbook of Terminology Online, pp. 244–270. online: <https://benjamins.com/online/hot/articles/leg2#c11-s3>. Accessed 30 June 2025.

(3) **‘fraud, corruption and any other illegal activity affecting the financial interests of the Union’** shall have the meaning applied to those words in the relevant Union acts and the notion of ‘any other illegal activity’ shall include irregularity as defined in Article 1 para. 2 of Regulation (EC, Euratom) No 2988/95;

(4) **‘administrative investigations’** (‘investigations’) shall mean any inspection, check or other measure undertaken by the Office in accordance with Articles 3 and 4, with a view to achieving the objectives set out in Article 1 and to establishing, where necessary, the irregular nature of the activities under investigation; those investigations shall not affect the powers of the EPPO or of the competent authorities of Member States to initiate and conduct criminal proceedings;

(5) **‘person concerned’** shall mean any person or economic operator suspected of having committed fraud, corruption or any other illegal activity affecting the financial interests of the Union and who is therefore subject to investigation by the Office;

(6) **‘economic operator’** shall have the meaning applied to that term by Regulation (EC, Euratom) No 2988/95 and Regulation (Euratom, EC) No 2185/96;

(7) **‘administrative arrangements’** shall mean arrangements of a technical and/or operational nature concluded by the Office, which may in particular aim at facilitating the cooperation and the exchange of information between the parties thereto, and which do not create additional legal obligations;

(8) **‘member of an institution’** means a member of the European Parliament, a member of the European Council, a representative of a Member State at ministerial level in the Council, a member of the Commission, a member of the Court of Justice of the European Union (CJEU), a member of the Governing Council of the European Central Bank or a member of the Court of Auditors, with respect to the obligations imposed by Union law in the context of the duties they perform in that capacity.

Nota bene: Further definitions are applied by the CJEU. The court has adopted a huge judicature on OLAF matters and administrative irregularities.



- 7 In the next part, Art. 3–8 of the OLAF Regulation is explored, while the main research concentrates on Art. 3 OLAF Regulation, which prescribes the scope of OLAF investigations – especially if **OLAF needs to rely on national law during on-the-spot checks**.

3. Article 3 External Investigations

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[...] 2. The Office shall **carry out on-the-spot checks and inspections in accordance with this Regulation and, to the extent not covered by this Regulation, in accordance with Regulation (Euratom, EC) No 2185/96.**

4. Where, in accordance with paragraph 3 of this Article, the **economic operator concerned submits** to an on-the-spot check and inspection authorized pursuant to this Regulation, Article 2(4) of Regulation (EC, Euratom) No 2988/95, the third subparagraph of Article 6(1) of Regulation (Euratom, EC) No 2185/96 and Article 7(1) of Regulation (Euratom, EC) No 2185/96 **shall not apply insofar as those provisions require compliance with national law** and are capable of restricting access to information and documentation by the Office to the same conditions as those that apply to national administrative inspectors.

5. At the request of the Office, the **competent authority of the Member State** concerned shall, without undue delay, provide the staff of the Office with the assistance needed in order to carry out their tasks effectively, as specified in the written authorization referred to in Article 7(2).

The **Member State concerned shall ensure**, in accordance with Regulation (Euratom, EC) No 2185/96, that the **staff of the Office are allowed access to all information, documents and data relating to the matter under investigation which prove necessary in order for the on-the-spot checks and inspections to be carried out effectively and efficiently, and that the staff are able to assume custody of documents or data to ensure that there is no danger of their disappearance.** Where privately owned devices are used for work purposes, those devices may be subject to inspection by the Office. The Office shall subject such devices to inspection only under the same conditions and to the same extent that national control authorities are allowed to investigate privately owned devices and where the Office has reasonable grounds for suspecting that their content may be relevant for the investigation.

6. Where the staff of the Office find that an **economic operator resists** an on-the-spot check and inspection authorized pursuant to this Regulation, namely where the economic operator refuses to grant the Office the necessary access to its premises or any other areas used for business purposes, conceals information or prevents the conduct of any of the activities that the Office needs to perform in the course of an on-the-spot check and inspection, the **competent authorities, including, where appropriate, law enforcement authorities of the Member State concerned shall afford the staff of the Office the necessary assistance so as to enable the Office to conduct its on-the-spot check and inspection effectively and without undue delay.**

Article 2(4) of Regulation (EC, Euratom) No 2988/95

Subject to the Community law applicable, the procedures for the application of Community checks, measures and penalties shall be governed by the laws of the Member States.

the third subparagraph of Article 6(1) of Regulation (Euratom, EC) No 2185/96

~~On-the-spot checks and inspections shall be carried out on the Commission's authority and responsibility by its officials or other servants, duly empowered, hereinafter called 'Commission inspectors'. Persons placed at the disposal of the Commission by the Member States as national experts on secondment may assist in such checks and inspections.~~

~~Commission inspectors shall exercise their powers on production of a written authorization showing their identity and position, together with a document indicating the subject matter and purpose of the on-the-spot check or inspection.~~

Subject to the Community law applicable, they shall be required to comply, with the rules of procedure laid down by the law of the Member State concerned.

Article 7(1) of Regulation (Euratom, EC) No 2185/96

Commission inspectors shall have access, under the same conditions as national administrative inspectors and in compliance with national legislation, to all the information and documentation on the operations concerned which are required for the proper conduct of the on-the-spot checks and inspections. They may avail themselves of the same inspection facilities as national administrative inspectors and in particular copy relevant documents.

On-the-spot checks and inspections may concern, in particular:

- professional books and documents such as invoices, lists of terms and conditions, pay slips, statements of materials used and work done, and bank statements held by economic operators,
- computer data,
- production, packaging and dispatching systems and methods,
- physical checks as to the nature and quantity of goods or completed operations,
- the taking and checking of samples,
- the progress of works and investments for which financing has been provided, and the use made of completed investments,
- budgetary and accounting documents,
- the financial and technical implementation of subsidized projects.]

When providing assistance in accordance with this paragraph or with paragraph 5, the competent authorities of Member States **shall act in accordance with national procedural rules applicable to the competent authority concerned. If such assistance requires authorisation from a judicial authority in accordance with national law**, such authorisation shall be applied for.

10. As part of its investigative function, the Office shall carry out the checks and inspections provided for in Article 9(1) of Regulation (EC, Euratom) No 2988/95 and in the sectoral rules referred to in Article 9(2) of that Regulation in Member States and, **in accordance with cooperation and mutual assistance agreements and any other legal instrument in force**, in third countries and on the premises of international organisations.

12. Without prejudice to Article 12c(1), where, before a decision has been taken whether or not to open an external investigation, the Office handles information which suggests that there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union, it may inform the competent authorities of the Member States concerned and, where necessary, the institutions, bodies, offices and agencies concerned.

Without prejudice to the sectoral rules referred to in Article 9(2) of Regulation (EC, Euratom) No 2988/95, the competent authorities of the Member States concerned shall ensure that appropriate action is taken, in which the Office may take part, **in accordance with national law**. Upon request, the competent authorities of the Member States concerned shall inform the Office of the action taken and of their findings on the basis of information referred to in the first subparagraph of this paragraph.

- 1 On-the-spot checks have been discussed in the last decade quite thoroughly²⁶¹, but not enough for all countries. For Slovakia, it is worth taking a closer look at the applicable provisions in order to enable quick access to relevant national law in the initial and enforcement phase.

a) On-the-Spot Checks and Inspections – Renouncing the Applicable National Law – Paras 2 and 4

- 2 The **national law is renounced** if the economic operator, the beneficiary, the grant recipient etc. **submits to the investigation** of the Office. In this case Union law applies. The legal architecture thus draws a clear distinction between **voluntary submission** and **active resistance**. Submission triggers the primacy of Union law and limits the relevance of national procedural constraints. **Resistance**, by contrast, **reactivates national enforcement mechanisms**, including judicial oversight where required, but always in service of enabling the Union inspection to proceed.
- 3 If the economic operator resists the inspection by refusing access, concealing information, or obstructing investigative activities the legal situation changes. In such cases, the Office **may rely on the coercive powers of the Member State**. National authorities, including law enforcement bodies, are required to afford the Office the necessary assistance to overcome resistance and enable the inspection to proceed effectively and without undue delay. Where national law requires judicial authorization for such assistance, the Member State must apply for it in accordance with its procedural rules. This preserves **national constitutional safeguards** while ensuring that resistance does not render Union investigations ineffective.

²⁶¹ See Bovend'eerd 2018.

b) Assistance Needed, Competent Authorities and Access to Information in the Member States, Para 5

Even in the case that Union law applies, OLAF may need the help and information from national authorities in the Member states (managing authorities, control bodies, customs, and tax offices, etc.).

4

c) Resistance by the Economic Operator vs. Law Enforcement and Effective Investigations, Para 6, or the New Model and the Relevance of Resistance or Compliance of the Economic Operator

If the economic operator, the beneficiary, the grant recipient etc. resists this conduct influences the applicability of law. The ECJ rules in *Sigma Orionis* that national law applies in the case of resistance, which means that the investigations need to be in conformity with the national law applicable in similar national investigations.

5

d) Basic Principle of Compliance with Regulations 2185/96 and 883/2013

aa. Submission: Compliance with Union Law

In the case of compliance of an Estonian Economic Operator Union law applies; thus the Regulation allows OLAF officials to conduct on-the-spot checks without prior information of national authorities.

6

The **legal concept** in this context is the submission of the economic operator to the inspection. Submission means that the beneficiary, grant recipient, or other economic operator **voluntarily accepts the conduct of the on-the-spot check** and cooperates with the Office's staff. Once such submission occurs, Union law deliberately displaces the application of certain national procedural safeguards that would otherwise govern administrative inspections at national level.

7

This effect is **explicitly articulated** in the Regulation. Where the economic operator submits to an on-the-spot check and inspection authorized under Union law, specific provisions of **Regulation No 2988/95** and **Regulation No 2185/96** do not apply insofar as they require **compliance with national law** and would restrict the Office's access to information and documentation to the same conditions applicable to national administrative inspectors. In practical terms, this means that the Office is **no longer bound by national procedural limitations** that could weaken or fragment its investigative powers. The legal rationale for this renunciation of national law is functional and systemic. The Union legislature has recognized that reliance on national procedural frameworks alone could undermine the uniform and effective protection of the EU's financial interests. National administrative inspection regimes vary considerably between Member States, both in scope and intensity. If the Office were bound in every case by the lowest

8

common denominator of national law, cross-border investigations would be exposed to legal uncertainty, delays, and enforcement gaps. The submission mechanism therefore serves as a **gateway to the direct application of Union** investigative standards.

bb. Resistance: Assistance in Compliance with National Procedural Rules

- 9 Does the participant, the personal or Economic operator concerned resist, the Regulation indicates that OLAF must follow national law and inform national authorities that can aid in conformity with national procedural rules applicable.²⁶²

e) Competent Authorities

- 10 The table shows non-extensively the most important competent authorities, which need to be contacted if the Economic operator resists and thus national law applies if OLAF wants to conduct investigations into irregularities:
- 11 Who is responsible depends on which area is affected (direct or shared management) and which type of irregularity or fraud is suspected, as well as in which payment (expenditure) or payment (revenue) area:

²⁶² ECJ, Case T-48/16 *Sigma Orionis v the Commission*, Margin Number 112: “Finally, it should be noted that, according to the rules applicable to the actions carried out by OLAF, the requirement to obtain a judicial authorisation, if provided for by national law, only applies in the case of an objection raised by the economic operator and that OLAF must then have recourse to national police forces which, according to the rules applicable to them, must comply with national law.”

Table 7: National Authorities Competent to Investigate Within OLAF Investigations in Slovakia

Translated Term	Original Term	Area of Budget
Slovak Government Office (ONÚ OLAF)²⁶³	Úrad vlády SR (ONÚ OLAF);	
Ministry of Investments, Regional Development and Informatization of the Slovak Republic (MIRRI as CKO);	Ministerstvo investícií, regionálneho rozvoja a informatizácie Slovenskej republiky (MIRRI ako CKO);	Expenditure
Ministry of Finance of the Slovak Republic (OA, CO);	Ministerstvo financií SR (OA, CO);	Expenditure
Ministry of Transport and Construction of the Slovak Republic;	Ministerstvo dopravy a výstavby SR;	Expenditure
Ministry of Economy of the Slovak Republic;	Ministerstvo hospodárstva SR;	
Ministry of Agriculture and Rural Development of the Slovak Republic;	Ministerstvo pôdohospodárstva a rozvoja vidieka SR;	Expenditure
Ministry of the Interior of the Slovak Republic;	Ministerstvo vnútra SR;	Expenditure
Ministry of Justice of the Slovak Republic;	Ministerstvo spravodlivosti SR;	Expenditure
Ministry of the Environment of the Slovak Republic;	Ministerstvo životného prostredia SR;	
Ministry of Culture of the Slovak Republic;	Ministerstvo kultúry SR;	Expenditure
Ministry of Labour, Social Affairs and Family of the Slovak Republic;	Ministerstvo práce, sociálnych vecí a rodiny SR;	Expenditure
Ministry of Education, Science, Research and Sports of the Slovak Republic;	Ministerstvo školstva, vedy, výskumu a športu SR;	Expenditure

²⁶³ National Office for OLAF in cooperation with the Working Group for Communication at the Steering Committee for the Protection of the Financial Interests of the European Union in the Slovak Republic, https://www.olaf.vlada.gov.sk/share/olaf/slovak_afcos_annual_report_2021_eng.pdf?csrt=14459290773601975161. Accessed 30 June 2025.

Ministry of Health of the Slovak Republic;	Ministerstvo zdravotníctva SR;	Expenditure
Financial Directorate of the Slovak Republic;	Finančná riaditeľstvo SR;	Revenue and Expenditure
Tax Offices		Revenue
Customs Offices		Revenue
Public Procurement Office;	Úrad pre verejné obstarávanie;	Revenue and Expenditure
The Supreme Audit Office of the Slovak Republic;	Najvyšší kontrolný úrad SR;	Revenue and Expenditure, Contact Point
General Prosecutor's Office of the Slovak Republic;	Generálna prokuratúra SR;	Revenue and Expenditure, Contact Point
National Bank of Slovakia;	Národná banka Slovenska;	Contact Point
Slovak Information Service;	Slovenská informačná služba;	Contact Point
Antimonopoly Office of the Slovak Republic;	Protimonopolný úrad SR;	Contact Point
Bratislava self-governing region.	Bratislavský samosprávny kraj.	Revenue and Expenditure, Contact Point

Source: The authorities are taken from the Website of the Slovakian AFCOS

<https://www.olaf.vlada.gov.sk/siet-afcos/>. Be aware that the Slovakian AFCOS has a Manual for the Contact to the AFCOS Partners see “Príloha 3 k Národnej stratégii ochrany finančných záujmov EÚ v SR Manuál spolupráce partnerov siete AFCOS”, https://www.olaf.vlada.gov.sk/data/files/7542_ns_ofz_eu_pril_3_manual-afcos.pdf?csr_t=14459290773601975161.

The Slovakian Republic has designed the following picture to easily create an overview.

Table 8: Institutions Shown in the AFCOS Network

Slovak Term	English Translation
Sieť AFCOS – sieť pre koordináciu boja proti podvodom	AFCOS Network – Network for the Coordination of the Fight Against Fraud
Úrad vlády Slovenskej republiky	Government Office of the Slovak Republic
Ministerstvo životného prostredia Slovenskej republiky	Ministry of the Environment of the Slovak Republic
Ministerstvo kultúry Slovenskej republiky	Ministry of Culture of the Slovak Republic
Ministerstvo financií Slovenskej republiky	Ministry of Finance of the Slovak Republic
Ministerstvo práce, sociálnych vecí a rodiny Slovenskej republiky	Ministry of Labour, Social Affairs and Family of the Slovak Republic
Úrad pre verejné obstarávanie (ÚVO)	Public Procurement Office
Ministerstvo hospodárstva Slovenskej republiky	Ministry of Economy of the Slovak Republic
Ministerstvo regionálneho rozvoja a informatizácie Slovenskej republiky	Ministry of Regional Development and Informatization of the Slovak Republic
Ministerstvo školstva, vedy, výskumu a športu Slovenskej republiky	Ministry of Education, Science, Research and Sport of the Slovak Republic
Ministerstvo dopravy Slovenskej republiky	Ministry of Transport of the Slovak Republic
Ministerstvo pôdohospodárstva a rozvoja vidieka Slovenskej republiky	Ministry of Agriculture and Rural Development of the Slovak Republic
Protimonopolný úrad Slovenskej republiky	Antimonopoly Office of the Slovak Republic
Finančná správa Slovenskej republiky	Financial Administration of the Slovak Republic (Tax and Customs Authority)
Prokuratúra Slovenskej republiky	Prosecutor's Office of the Slovak Republic
Národná banka Slovenska	National Bank of Slovakia
Ministerstvo spravodlivosti Slovenskej republiky	Ministry of Justice of the Slovak Republic
Ministerstvo vnútra Slovenskej republiky	Ministry of the Interior of the Slovak Republic

Slovak Term	English Translation
Bratislavský samosprávny kraj	Bratislava Self-Governing Region
Najvyšší kontrolný úrad Slovenskej republiky	Supreme Audit Office of the Slovak Republic

Source: See Footnotes.

All these national bodies issue **annual reports**, which list OLAF as a partner and contain information on past inspections conducted together with OLAF.²⁶⁴

f) National Law and “Checks and Inspections” of OLAF

- 14** In order to determine the national law for “checks and inspections” of OLAF in Slovakia, the reader, inspector and general user of the Slovakian law and **legislation cannot simply refer to an OLAF Adoption Law**, like in the Netherlands, Bulgaria or soon in the Czech Republic, but as a reader one needs to determine the applicable provisions on our own. The following analysis does not contain a complete but conditional and not fully presented set of rules²⁶⁵ relevant to OLAF investigations, which could apply in the case of *Sigma Orionis* jurisdiction and case law. They define the scope of investigations, coordination, authorities and are interspersed with case studies giving examples. The **Slovakian AFCOS Bureau**, which is called the Central Department for OLAF problems and Investigations can act as a supervisor, **information Chanel and expert database** (for more information on the Slovakian AFCOS see → below **Art. 12a OLAF**).
- 15** The **list from AFCOS** contains following laws:

- The Constitution of the Slovak Republic, as amended, published in the Collection of Laws under no. 460/1992 Coll.;
- Law no. 575/2001 Coll. on the organization of government activities and the organization of the central state administration, as amended
- Law no. 528/2008 Coll. on aid and support provided from European Community funds, as amended (for the 2007–2013 program period)
- Law no. 292/2014 on the contribution provided from the European structural and investment funds and on the amendment of certain laws (for the program period 2014-2020)

²⁶⁴ See e.g. Výročná Správa 2020, Nr. 18, Odbor Národný úrad pre OLAF, sekcia kontroly ÚV SR, pp. 45 et seq. Another source of information, which can be used is the Annual Report on Activities of Network Partners in the Protection of the EU’s Financial Interests in the Slovak Republic for 2021, https://www.olaf.vlada.gov.sk/share/olaf/slovak_afcos_annual_rport_2021_eng.pdf?csrt=14459290773601975161. Accessed 30 June 2025.

²⁶⁵ A short presentation of relevant laws is contained on the Website of the national AFCOS, <https://bit.ly/3QORpDn>. Accessed 30 June 2025.

- Law no. 121/2022 Coll. on contributions from European Union funds and on the amendment of certain laws (for the program period 2021-2027)
- Law no. 54/2019 Coll. on the protection of whistleblowers of anti-social activity and on the amendment of certain laws
- Law 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 from the European structural and investment funds and on the amendment of certain laws as amended
- Law no. 368/2021 Coll. on the mechanism to support recovery and resilience and on the amendment of some laws

Control and audit

- Law no. 10/1996 Coll. on control in the state administration, as amended
- Law no. 39/1993 Coll. on the Supreme Audit Office of the Slovak Republic, as amended
- Law no. 357/2015 Coll. on financial control and audit and on the amendment of certain laws, effective from January 1, 2016

Budget rules

- Law no. 523/2004 Coll. on the budgetary rules of public administration and on the amendment of certain laws as amended
- Law no. 583/2004 Coll. on the budgetary rules of the territorial self-government and on the amendment of certain laws as amended
- State aid
- Act 358/2015 Coll. on the adjustment of certain relations in the field of state aid and mini-mum aid and on the amendment and supplementation of certain laws (the State Aid Act);

Procurement

- Law no. 343/2015 Coll. on public procurement and on the amendment of some laws

Privacy

- Law no. 18/2018 on the protection of personal data and on the amendment of certain laws

Support for regional development

- Law no. 539/2008 on the support of regional development and on the amendment and supplementation of certain laws, as amended

Criminal law regulation

- Law no. 171/1993 Coll. on the Police Force, as amended
- Law no. 300/2005 Coll. Criminal Code, as amended
- Law no. 301/2005 Coll. Criminal Code as amended
- Law no. 153/2001 Coll. on the prosecutor's office, as amended

- Law no. 91/2016 Coll. on the criminal liability of legal entities and on the amendment of certain laws

Financial report

- Act no. 35/2019 Coll. on financial administration and on the amendment of certain laws;
- Law no. 199/2004 Coll. Customs Act and amendments to certain laws, as amended
- Law no. 652/2004 Coll. On state administration bodies in customs and on the amendment of certain laws as amended
- Law no. 563/2009 Coll. on tax administration (tax code) and on the amendment of certain laws
- Law no. 479/2009 Coll. on state administration bodies in the field of taxes and fees and on the amendment and supplementation of certain laws as amended by later legal regulations;
- Act No. 222/2004 Coll. on value added tax as amended by later legislation;
- Act No. 442/2012 Coll. on international assistance and cooperation in tax administration as amended by later legislation;

Agricultural policy

- Law no. 543/2007 Coll. on the competence of state administration bodies in providing support in agriculture and rural development, as amended
- Law 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 from the European structural and investment funds and on the amendment of certain laws as amended

Other

- Law no. 323/2015 Coll. on financial instruments financed from the European structural and investment funds and on the amendment and supplementation of certain laws;
- Law no. 187/2021 Coll. on the protection of economic competition and the amendment of some laws
- Law no. 307/2014 Coll. on some measures related to the reporting of anti-social activity and on the amendment of some laws;
- Law no. 71/1967 Coll. on administrative procedure on administrative procedure (administrative procedure) as amended by later legal regulations;
- Act No. 55/2017 Coll. on the civil service and on the amendment of certain laws, as amended;
- Law no. 211/2000 Coll. on free access to information and on amendments to certain laws as amended; [...].

aa. Administrative Procedure in General

The **administrative procedure** in general means all Slovak rules on the procedure in a certain administrative are determined by the statutory frameworks containing rules on the typical steps of this procedure. **16**

bb. Special Administrative Powers and Provisions in Certain Areas of Revenue and Expenditure

The **Financial Administration** in Slovakia is competent to collect duties and control and inspect the right actions of the Economic Operators. In its self-presentation it states quite clearly that: **17**

“[its] main mission [... is it] to **fill the revenue part** of the state budget of the Slovak Republic and the **budget of the European Union** (hereinafter referred to as “EU”) through the **effective collection and administration of customs duties and taxes**, to protect the economic interests of the state and to protect the expenditure part of the state budget of the SR.”²⁶⁶

(1) Administrative Provisions

The administrative provisions, which relate to the spending of EU money (expenditure) and the revenue, which flows into the budget of the EU is governed by several legal Acts of the Slovak Republic. One of the most important Acts is the Act. No. 35/2019 governing the Financial Administration in general. **18**

(a) Administrative Provisions in the Area of Customs Duties and Value Added Tax (VAT) = Revenue**(aa) VAT Area**

Any economic operators can find any information on the **Slovakian VAT system**, the collection and the administration on the following Portal: *Finančná správa*.²⁶⁷ It contains information for Entrepreneurs and organizations, online and electronic services, quick links and contacts. Even a **Chatbot called “Taxana”** can be contacted for help. The **official symbol** of the Financial Administration in General is the following blason i.e. **Slovak coat of arms** (cf. the Slovak Government lists every official one online): **19**



Finančná správa
Slovenská republika

Source: See footnote.²⁶⁸

²⁶⁶ See Financial Directorate of the Slovak Republic, <https://www.financnasprava.sk/sk/financna-sprava>. Accessed 30 June 2025.

²⁶⁷ See <https://www.financnasprava.sk/sk/titulna-stranka>. Accessed 30 June 2025.

²⁶⁸ See <https://www.financnasprava.sk/sk/titulna-stranka>. Accessed 30 June 2025.

20 In the area of VAT duties, the VAT Act as amended to 31.3.2023 explains the concept of tax liability in relation to the importations and transfer of goods:

21 **Tax liability**

Section 19 Tax liability for the supply of goods and services

(1)²⁶⁹ The tax liability arises on the day of delivery of the goods. The day of delivery of the goods is the day when the buyer acquires the right to dispose of the goods as the

²⁶⁹ Daňová povinnosť

s. 19 Daňová povinnosť pri dodaní tovaru a služby

(1) Daňová povinnosť vzniká dňom dodania tovaru. Dňom dodania tovaru je deň, keď kupujúci nadobudne právo nakladať s tovarom ako vlastník. Pri prevode alebo prechode nehnuteľnosti je dňom dodania deň odovzdania nehnuteľnosti do užívania, ak je tento deň skorší ako deň zápisu vlastníckeho práva k nehnuteľnosti do katastra nehnuteľností. Pri dodaní stavby na základe zmluvy o dielo alebo inej obdobnej zmluvy je dňom dodania deň odovzdania stavby. Pri dodaní tovaru podľa s. 8 ods. 1 písm. c) je dňom dodania tovaru deň odovzdania tovaru nájomcovi.

(2) Daňová povinnosť vzniká dňom dodania služby.

(3) Ak sa dodanie tovaru alebo služby uskutočňuje čiastkovo alebo opakovane, považuje sa tovar alebo služba za dodanú najneskôr posledným dňom obdobia, na ktoré sa platba za opakovane alebo čiastkovo dodávaný tovar alebo službu vzťahuje s výnimkou podľa písmen a) až e). Za čiastkové dodanie tovaru alebo služby sa považuje také dodanie tovaru alebo služby, ktoré predstavuje časť celkového plnenia, na ktoré je uzavretá zmluva. Za opakované dodanie tovaru alebo služby sa považuje dodanie rovnakého druhu tovaru alebo služby v opakovaných dohodnutých lehotách. Ak

(a) je dohodnutá platba za čiastkovo alebo opakovane dodávaný tovar alebo službu inú ako v písmene b) za obdobie dlhšie ako 12 kalendárnych mesiacov, považuje sa tovar alebo služba za dodanú posledným dňom každého 12. kalendárneho mesiaca, až kým sa dodanie tovaru alebo služby neskončí,

(b) sa služba s miestom dodania podľa s. 15 ods. 1, pri ktorej je povinný platiť daň príjemca služby, uskutočňuje čiastkovo alebo opakovane počas obdobia dlhšieho ako 12 kalendárnych mesiacov a platba je dohodnutá za obdobie dlhšie ako 12 kalendárnych mesiacov, považuje sa služba za dodanú posledným dňom každého kalendárneho roka, až kým sa dodanie služby neskončí,

(c) platiteľ požaduje za každé obdobie opakovane poskytovaného nájmu nehnuteľnosti popri nájomnom osobitne úhradu za presne dodané množstvo elektriny, plynu, vody a tepla, považujú sa tieto tovary za dodané dňom vyhotovenia faktúry, ktorou platiteľ požaduje platbu za tieto tovary,

(d) sa opakovane poskytujú elektronické komunikačné siete a elektronické komunikačné služby a spolu s nimi elektronické služby osobami, ktoré majú na poskytovanie uvedených sietí a služieb povolenie podľa osobitného predpisu, (6a) za deň dodania služby sa považuje najneskôr deň vyhotovenia faktúry a ak faktúra nie je vyhotovená do konca tretieho kalendárneho mesiaca nasledujúceho po kalendárnom mesiaci, v ktorom bola služba dodaná, daňová povinnosť vzniká posledným dňom tretieho kalendárneho mesiaca nasledujúceho po kalendárnom mesiaci, v ktorom bola služba dodaná; táto výnimka sa nevzťahuje na opakovane poskytované elektronické komunikačné siete a elektronické komunikačné služby a spolu s nimi poskytované elektronické služby, ak daň z týchto služieb je povinný platiť príjemca služby,

(e) sa opakovane dodáva tovar s oslobodením od dane podľa s. 43 počas obdobia dlhšieho ako kalendárny mesiac, považuje sa tovar za dodaný posledným dňom každého kalendárneho mesiaca, až kým sa dodanie tovaru neskončí.

(4) Ak je platba prijatá pred dodaním tovaru alebo služby, vzniká daňová povinnosť z prijatej platby dňom prijatia platby.

(5) Pri dodaní tovaru na základe komisionárskej zmluvy vzniká komitentovi daňová povinnosť v ten istý deň, keď vzniká daňová povinnosť komisionárovi.

(6) Pri obstaraní služby podľa s. 9 ods. 4 vrátane obstarania opakovane alebo čiastkovo dodávaných služieb sa služba obstaraná osobou, ktorá koná vo svojom mene, považuje za dodanú dňom vyhotovenia faktúry, ktorou obstarávateľ požaduje úhradu za službu, a ak faktúra nie je vyhotovená do konca tretieho kalendárneho mesiaca nasledujúceho po kalendárnom mesiaci, v ktorom bola služba dodaná, daňová povinnosť vzniká posledným dňom tretieho kalendárneho mesiaca nasledujúceho po kalendárnom mesiaci, v ktorom bola služba dodaná; deň dodania služby podľa tohto odseku sa neurčí, ak sa obstará služba s miestom dodania podľa s. 15 ods. 1, pri ktorej je povinný platiť daň príjemca služby. Daňová povinnosť vzniká nositeľovi autorských práv dňom prijatia platby od

owner. In the case of a transfer or transfer of real estate, the day of delivery is the day the real estate is handed over for use, if this day is earlier than the date of registration of the ownership right to the real estate in the real estate cadaster. When the construction is delivered on the basis of a contract for works or another similar contract, the day of delivery is the day of handover of the construction. When delivering goods according to s. 8 para. 1 letter c) the day of delivery of the goods is the day of handing over the goods to the lessee.

(2) The tax liability arises on the day of delivery of the service.

(3) If the delivery of goods or services is carried out partially or repeatedly, the goods or services are considered to have been delivered no later than the last day of the period to which the payment for repeatedly or partially delivered goods or services applies, with the exception of letters a) to e). Partial delivery of goods or services is considered to be the delivery of goods or services that represents a part of the total performance for which the contract is concluded. The repeated delivery of goods or services is considered to be the delivery of the same type of goods or services in repeated agreed periods. if

(a) if payment is agreed for partially or repeatedly delivered goods or services other than in letter b) for a period longer than 12 calendar months, the goods or services are considered delivered on the last day of each 12th calendar month, until the delivery of the goods or services ends,

(b) the service with the place of delivery according to s. 15 para. 1, in which the recipient of the service is obliged to pay tax, is carried out partially or repeatedly during a period longer than 12 calendar months and the payment is agreed for a period longer than 12

organizácie kolektívnej správy autorských práv, ak táto organizácia vyberá vo svojom mene pre nositeľa autorských práv odmenu a náhrady odmien za poskytnutie práva na použitie diela.

(7) Pri dodaní tovaru prostredníctvom predajných automatov, prípadne iných obdobných prístrojov uvádzaných do chodu mincami, bankovkami, známkami alebo inými platobnými prostriedkami nahrádzajúcimi peniaze vzniká daňová povinnosť dňom, keď sa vyberú peniaze alebo známky z prístroja alebo iným spôsobom sa zistí výška obratu.

(8) Ak je tovar odoslaný alebo prepravený z tuzemska do iného členského štátu a jeho dodanie spĺňa podmienky na oslobodenie od dane podľa s. 43 ods. 1 až 4, dňom vzniku daňovej povinnosti je

(a) 15. deň kalendárneho mesiaca nasledujúceho po kalendárnom mesiaci, keď bol tovar dodaný, alebo

(b) deň vyhotovenia faktúry, ak bola faktúra vyhotovená pred 15. dňom podľa písmena a).

(9) Ak je tovar odoslaný alebo prepravený z tuzemska do miesta určenia na území tretieho štátu (s. 47 ods. 1 a 2), za deň dodania tovaru sa považuje deň výstupu tovaru z územia Európskej únie, ktorý je potvrdený colným orgánom v colnom vyhlásení alebo v zjednodušenom colnom vyhlásení.

(10) Daňová povinnosť zo zálohovaných obalov^{6aa)} dodaných na trh spolu s tovarom vzniká platiteľovi, ktorý ako prvý uvádza na trh v tuzemsku zálohované obaly spolu s tovarom, a to posledným dňom príslušného kalendárneho roka z rozdielu medzi celkovým počtom zálohovaných obalov, ktoré spolu s tovarom ako prvý uviedol na trh v tuzemsku v príslušnom kalendárnom roku, a celkovým počtom týchto zálohovaných obalov, ktoré sa mu vrátili z trhu v tuzemsku v príslušnom kalendárnom roku; ak je rozdiel v príslušnom kalendárnom roku záporný, uvedie sa základ dane a výška dane v záznamoch podľa s. 70 a v daňovom priznaní so záporným znamienkom. Platiteľ, ktorý v kalendárnom roku dodáva zálohované obaly spolu s tovarom, ktoré uvádza na trh v tuzemsku ako prvý, a ktorý dodáva aj zálohované obaly spolu s tovarom, ktoré neuvádza na trh v tuzemsku ako prvý, nemôže uplatniť záporný rozdiel v daňovom priznaní. Základom dane je súčin zisteného rozdielu podľa prvej vety a výšky zálohy za zálohovaný obal určenej osobitným predpisom,^{6ab)} ktorá je platná posledný deň príslušného kalendárneho roka, znížený o daň.

calendar months, the service is considered to have been delivered on the last day of each calendar year, until the delivery of the service won't end

(c) for each period of repeatedly provided rental of the property, in addition to the rent, the payer demands payment for the precisely delivered amount of electricity, gas, water and heat, these goods are considered delivered on the date of the invoice by which the payer requests payment for these goods,

(d) electronic communication networks and electronic communication services and together with them electronic services are repeatedly provided by persons who have a permit for the provision of said networks and services according to a special regulation,

6a) the date of delivery of the service is considered to be the date of the invoice at the latest, and if the invoice is not by the end of the third calendar month following the calendar month in which the service was delivered, the tax liability arises on the last day of the third calendar month following the calendar month in which the service was delivered; this exception does not apply to repeatedly provided electronic communication networks and electronic communication services and electronic services provided together with them, if the recipient of the service is obliged to pay tax on these services, It is) goods are repeatedly delivered with exemption from tax according to s. 43 during a period longer than a calendar month, the goods are considered delivered on the last day of each calendar month until the delivery of the goods is finished.

(4) If the payment is received before the delivery of the goods or service, the tax liability on the received payment arises on the day of receipt of the payment.

(5) In the case of delivery of goods based on a commission contract, the client becomes liable for tax on the same day that the commission agent becomes liable for tax.

(6) When procuring the service according to s. 9 para. 4, including the procurement of repeatedly or partially supplied services, the service procured by a person acting on his own behalf is deemed to have been supplied on the date of the invoice by which the contracting authority requests payment for the service, and if the invoice is not drawn up by the end of the third calendar month following the calendar month, in to which the service was delivered, the tax liability arises on the last day of the third calendar month following the calendar month in which the service was delivered; the day of delivery of the service according to this paragraph is not determined if the service is procured with the place of delivery according to s. 15 para. 1, in which the recipient of the service is obliged to pay tax. Tax liability arises for the copyright holder on the day of receipt of payment from the collective management organization of copyrights, if this organization collects on its behalf for the copyright holder remunerations and reimbursements for providing the right to use the work.

(7) In the case of delivery of goods through vending machines, or other similar devices activated by coins, banknotes, stamps or other means of payment replacing money, the tax liability arises on the day when the money or stamps are withdrawn from the device or the amount of turnover is determined in another way.

(8) If the goods are sent or transported from the country to another member state and their delivery meets the conditions for tax exemption according to s. 43 para. 1 to 4, the date of tax liability is

(a) 15th day of the calendar month following the calendar month when the goods were delivered, or

(b) the day the invoice was drawn up, if the invoice was drawn up before the 15th day according to letter a).

(9) If the goods are sent or transported from the country to their destination on the territory of a third country (s. 47 para. 1 and 2), the date of delivery of the goods is considered the day of departure of the goods from the territory of the European Union, which is confirmed by the customs authority in the customs declaration or in a simplified customs declaration.

(10) The tax liability for prepaid packaging supplied to the market together with the goods is incurred by the payer who is the first to market the prepaid packaging together with the goods on the domestic market, namely on the last day of the relevant calendar year from the difference between the total number of prepaid packaging, which together with the goods as first introduced to the market in the country in the relevant calendar year, and by the total number of these prepaid packages that were returned to him from the market in the country in the relevant calendar year; if the difference in the relevant calendar year is negative, the tax base and tax amount are indicated in the records according to s. 70 and in the tax return with a negative sign. A payer who, in a calendar year, supplies pre-paid packaging together with goods that he puts on the domestic market first, and who also supplies pre-paid packaging together with goods that he does not put on the domestic market first, cannot claim a negative difference in the tax return. The basis of the tax is the product of the determined difference according to the first sentence and the amount of the deposit for the prepaid package determined by special regulation, which is valid on the last day of the relevant calendar year, reduced by the tax.

(11) When delivering goods by a taxable person who facilitates the delivery of goods on the territory of the European Union and the sale of goods at a distance according to s. 8 para. 7, and upon delivery of these goods to this taxable person, the date of receipt of payment is considered to be the day of delivery of the goods and the date of tax liability.²⁷⁰⁾

²⁷⁰ See <https://www.slov-lex.sk/ezbierky/pravne-predpisy/SK/ZZ/2004/222/20230101#poznamky.poznamka-6abc>. Accessed 30 June 2025.

Section 20 Tax liability when acquiring goods in the country from another member state²⁷¹

(1) Tax liability arises when goods are acquired in the country from another member state

(a) 15th day of the calendar month following the calendar month when the goods were acquired, or

(b) the date of the invoice, if the invoice was drawn up for the purchaser of the goods before the 15th day according to letter a).

(2) The acquisition of goods in the country from another member state is considered to have taken place if such goods would be considered delivered in the country.

(3) The tax liability for the acquisition of a new means of transport in the country from another member state by a person who is not registered for tax arises on the day of acquisition of the new means of transport.

Section 21 Tax liability when importing goods

(1)²⁷² Tax liability arises when importing goods

(a) by releasing the goods into free circulation, including final use

(b) by releasing the goods into the customs regime, temporary use with partial exemption from import duty,

(c) in other cases, when a customs debt arises during the importation of goods.

²⁷¹ **s. 20 Daňová povinnosť pri nadobudnutí tovaru v tuzemsku z iného členského štátu**

(1) Daňová povinnosť pri nadobudnutí tovaru v tuzemsku z iného členského štátu vzniká

(a) 15. deň kalendárneho mesiaca nasledujúceho po kalendárnom mesiaci, keď sa uskutočnilo nadobudnutie tovaru, alebo

(b) dňom vyhotovenia faktúry, ak bola faktúra vyhotovená pre nadobúdateľa tovaru pred 15. dňom podľa písmena a).

(2) Nadobudnutie tovaru v tuzemsku z iného členského štátu sa považuje za uskutočnené, ak by takýto tovar bol považovaný za dodaný v tuzemsku.

(3) Daňová povinnosť pri nadobudnutí nového dopravného prostriedku v tuzemsku z iného členského štátu osobou, ktorá nie je registrovaná pre daň, vzniká dňom nadobudnutia nového dopravného prostriedku.

²⁷² **s. 21 Daňová povinnosť pri dovoze tovaru**

(1) Daňová povinnosť pri dovoze tovaru vzniká

(a) prepustením tovaru do voľného obehu vrátane konečného použitia, 6aba)

(b) prepustením tovaru do colného režimu dočasné použitie s čiastočným oslobodením od dovozného cla,

(c) v ostatných prípadoch, keď vznikne colný dlh pri dovoze tovaru. 6abb)

(2) Daňová povinnosť pri tovare podľa odseku 1 vzniká dňom prijatia colného vyhlásenia na prepustenie tovaru do príslušného colného režimu alebo dňom, v ktorom colný dlh vznikol iným spôsobom ako prijatím colného vyhlásenia. Daň je splatná v lehote pre splatnosť cla podľa colných predpisov.

(3) Pri tovare prepustenom do colného režimu dočasné použitie s čiastočným oslobodením od cla sa daň vypočíta vo výške, v akej by sa vypočítala pri tomto tovare, ak by tovar v okamihu prepustenia do colného režimu dočasné použitie s čiastočným oslobodením od cla bol prepustený do colného režimu voľný obeh. Colný úrad bezodkladne po prepustení tovaru do colného režimu dočasné použitie s čiastočným oslobodením od cla oznámi osobe povinnej platiť daň sumu dane podľa prvej vety a daň je splatná do desiatich dní odo dňa oznámenia sumy dane.

(4) Ak daňová povinnosť pri dovoze tovaru vznikne podľa odseku 1 písm. c), daň sa zníži o sumu dane zaplatenej pri prepustení tovaru do voľného obehu vrátane konečného použitia alebo pri prepustení do colného režimu dočasné použitie s čiastočným oslobodením od dovozného cla.

(5) Na vymeranie úroku z omeškania za oneskorene zaplatenú daň pri dovoze tovaru sa použijú colné predpisy.

(2) Tax liability for goods according to paragraph 1 arises on the day of acceptance of the customs declaration for the release of the goods into the relevant customs regime or on the day on which the customs debt was incurred in a way other than acceptance of the customs declaration. The tax is payable within the due date for customs duties according to customs regulations.

(3) in the case of goods placed under the temporary use customs procedure with partial duty exemption, the tax is calculated in the amount that would have been calculated for these goods if the goods had been placed under the free customs procedure at the time of the temporary use customs procedure with partial duty exemption circulation. Immediately after the release of the goods into the customs regime of temporary use with partial duty exemption, the customs office shall notify the person liable to pay the tax of the amount of the tax according to the first sentence, and the tax shall be payable within ten days from the date of notification of the amount of the tax.

(4) If the tax liability for the importation of goods arises according to paragraph 1 letter c), the tax is reduced by the amount of tax paid when the goods are released into free circulation, including final use, or when released into the customs regime of temporary use with partial exemption from import duties.

(5) Interest on late payment shall be assessed if

(a) the tax liability arose according to paragraph 1 letter c),

(b) tax on the importation of the goods was paid late or

(c) as a result of the control after the release of the goods into free circulation, including final use, or into the customs regime of temporary use with partial exemption from import duty, a higher tax was additionally assessed when importing the goods.

(6) The customs regulations shall apply to the interest due to the delay according to paragraph 5.

The Financial Administration Act explains:

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Section 5 Tax Office

(1)²⁷³ The tax office exercises its jurisdiction in the territorial district of the region,²⁸) if s. 6 para. 1 or special regulation¹¹) does not provide otherwise.

²⁷³ s. 5 Daňový úrad

(1) Daňový úrad vykonáva svoju pôsobnosť v územnom obvode kraja,²⁸) ak s. 6 ods. 1 alebo osobitný predpis¹¹) neustanovuje inak.

(2) Daňový úrad plní tieto úlohy:

(a) vykonáva správu daní podľa osobitného predpisu,¹¹)

(b) kontroluje platenie správnych poplatkov,²⁹) ktoré sú príjmom štátneho rozpočtu, vracia správne poplatky zaplatené cudzozemcom na hraničnom priechode Slovenskej republiky v cudzej mene, ukladá pokuty,³⁰) vymáha správne poplatky, ktoré sa platia orgánom finančnej správy, a odvádza do štátneho rozpočtu celkovú sumu správnych poplatkov poukázanú inými správnymi orgánmi, ktoré nie sú zapojené do centrálného systému evidencie poplatkov,

- (2) The tax office performs the following tasks:
- (a) administers taxes according to a special regulation,¹¹⁾
 - (b) controls the payment of administrative fees,²⁹⁾ which are revenue of the state budget, returns administrative fees paid by foreigners at the border crossing of the Slovak Republic in foreign currency, imposes fines,³⁰⁾ recovers administrative fees paid to financial administration bodies, and remits the total amount to the state budget of administrative fees remitted by other administrative authorities that are not involved in the central fee registration system,
 - (c) returns court fees³¹⁾ based on the decision of courts, state court administration bodies or prosecution authorities, transfers the total amount of court fees remitted by them to the state budget from acts and proceedings before their inclusion in the central fee registration system,
 - (d) informs tax subjects about their rights and obligations in matters of taxes and about a special regulation,³²⁾
 - (e) carries out mutual international assistance and cooperation in the administration of taxes and in the recovery of certain financial claims in accordance with international agreements and special regulations,³³⁾
 - (f) provides information according to a special regulation,¹¹⁾
 - (g) ensures the processing of individual and consolidated financial statements and other financial statements submitted by municipalities, financial statements and financial statements submitted by budgetary organizations, contributory organizations and other

(c) vracia súdne poplatky³¹⁾ na základe rozhodnutia súdov, orgánov štátnej správy súdov alebo orgánov prokuratúry, odvádza celkovú sumu súdnych poplatkov nimi poukázanú do štátneho rozpočtu z úkonov a konaní pred ich zapojením do centrálného systému evidencie poplatkov,

(d) informuje daňové subjekty o ich právach a povinnostiach vo veciach daní a o osobitnom predpise,³²⁾

(e) vykonáva vzájomnú medzinárodnú pomoc a spoluprácu pri správe daní a pri vymáhaní niektorých finančných pohľadávok podľa medzinárodných zmlúv a osobitných predpisov,³³⁾

(f) poskytuje informácie podľa osobitného predpisu,¹¹⁾

(g) zabezpečuje spracovanie individuálnych a konsolidovaných účtovných závierok a ostatných finančných výkazov predkladaných obcami, účtovných závierok a finančných výkazov predkladaných rozpočtovými organizáciami, príspevkovými organizáciami a ostatnými subjektmi verejnej správy zriadenými alebo založenými obcami a spracovanie ostatných dokumentov, ktoré tieto subjekty ukladajú do registra účtovných závierok,³²⁾

(h) prijíma úhrady pohľadávok štátu vzniknutých podľa osobitného predpisu,³⁴⁾

(i) vykonáva správu osobitného odvodu z podnikania v regulovaných odvetviach podľa osobitného predpisu,³⁵⁾

(j) dáva finančnému riaditeľstvu podnety na zabezpečenie jednotného uplatňovania osobitných predpisov a medzinárodných zmlúv podľa s. 4 ods. 3 písm. c),

(k) plní ďalšie úlohy ustanovené osobitnými predpismi.³⁶⁾

(3) Daňový úrad riadi riaditeľ daňového úradu.

(4) Vnútornú organizačnú štruktúru daňového úradu na návrh riaditeľa daňového úradu určuje prezident.

(5) Daňový úrad má procesnú subjektivitu v konaní podľa Trestného poriadku, Civilného sporového poriadku a Správneho súdneho poriadku a koná pred orgánmi činnými v trestnom konaní a pred súdom samostatne v rozsahu svojej pôsobnosti podľa tohto zákona. Za daňový úrad koná pred súdom riaditeľ daňového úradu alebo príslušník finančnej správy poverený riaditeľom daňového úradu alebo prezidentom.

(6) Na zabezpečenie výkonu činnosti daňových úradov možno zriadiť pobočky daňového úradu a kontaktné miesta; pobočky daňového úradu a kontaktné miesta na návrh riaditeľa daňového úradu zriaďuje a zrušuje prezident.

public administration entities established or founded by municipalities and the processing of other documents that these entities store in the register of financial statements,³²⁾

(h) accepts payments of claims of the state arising according to a special regulation,³⁴⁾

(i) administers a special levy from business in regulated industries according to a special regulation,³⁵⁾

(j) gives the financial directorate incentives to ensure the uniform application of special regulations and international agreements according to s. 4 para. 3 letters c),

(k) performs other tasks established by special regulations.³⁶⁾

(3) The tax office is managed by the director of the tax office.

(4) The internal organizational structure of the tax office is determined by the president on the proposal of the director of the tax office.

(5) The Tax Office has procedural subjectivity in proceedings under the Criminal Code, the Civil Procedure Code and the Administrative Court Code, and it acts before law enforcement agencies and before the court independently within the scope of its competence according to this law. The director of the tax office or a member of the financial administration authorized by the director of the tax office or the president acts on behalf of the tax office before the court.

(6) Tax office branches and contact points can be established to ensure the performance of tax authorities' activities; tax office branches and contact points are established and abolished by the president at the proposal of the director of the tax office.

A side-fact is that the legislator has decided to set up a real **Tax Evasion Unit in Slovakia**, alike to the Czech Equivalent the Tax Cobra (see the Czech compendium volume).²⁷⁴

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(bb) Customs Area

In the area of Customs Controls the same Act, the Financial Administration Act establishes the competence of the Customs Office²⁷⁵:

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²⁷⁴ See Annual Report 2021 <https://bit.ly/4t2sN7A>: “Joint fight against fraud by the Financial Administration and the General Prosecutor’s Office The Slovak Financial Administration and the General Prosecutor’s Office further stepped up their joint anti-fraud efforts in 2021, further strengthening interinstitutional cooperation following a previous agreement on more intensive cooperation with Slovak police authorities. They will coordinate their actions against tax evasions and siphoning off of public assets, including by setting up a Tax Evasion Unit.” Accessed 30 June 2025.

²⁷⁵ See for an explanation on the customs office in Slovakia, Finančné riaditeľstvo SR <https://www.financnasprava.sk/sk/financna-sprava/organy-financnej-spravy/colne-urady>. Accessed 30 June 2025. Be aware that: “The Customs Office has procedural subjectivity in proceedings according to the Criminal Code the Civil Procedure Code and the Administrative Court Code and acts independently before law enforcement authorities and before the court within the scope of its competence according to this law. The director of the customs office or a member of the financial administration authorized by the director of the customs office or the president acts on behalf of the customs office before the court.”

Customs Office

Section 7

(1) The customs office exercises its jurisdiction in the territorial district, unless s. 8 or special regulation⁴⁶⁾ provides otherwise. The list of customs offices, their headquarters and territorial districts shall be established by a generally binding legal regulation issued by the Ministry of Finance.

(2)²⁷⁶ The customs office performs the following tasks:

²⁷⁶ s. 7 Colný úrad

(1) Colný úrad vykonáva svoju pôsobnosť v územnom obvode, ak s. 8 alebo osobitný predpis⁴⁶⁾ neustanovuje inak. Zoznam colných úradov, ich sídla a územné obvody ustanoví všeobecne záväzný právny predpis, ktorý vydá ministerstvo financií.

(2) Colný úrad plní tieto úlohy:

(a) rozhoduje a vykonáva úkony vo veciach colného dohľadu a správy spotrebných daní, ak tento zákon alebo osobitné predpisy⁴⁷⁾ neustanovujú inak,

(b) rozhoduje o zaistení tovaru alebo vecí a o zhabaní tovaru alebo vecí podľa osobitného predpisu⁴⁸⁾ a o zabezpečení a prepadnutí vecí podľa osobitného predpisu,⁴⁹⁾

(c) rozhoduje o vrátení cla alebo o odpustení cla a o vrátení dane, pri ktorej je správcom dane,

(d) povoľuje odklad platenia cla a iné uľahčenia platby cla a povoľuje odklad platenia dane alebo platenie dane v splátkach podľa osobitného predpisu,⁵⁰⁾

(e) schvaľuje spôsobilosť dopravných prostriedkov na prepravu tovaru pod colnou uzáverou,

(f) rozhoduje a vykonáva úkony v oblasti presadzovania práv duševného vlastníctva podľa osobitných predpisov,¹⁸⁾

(g) objasňuje a prejednáva colné priestupky⁵¹⁾ a priestupky podľa osobitných predpisov,⁵²⁾ odhaľuje a prerokúva colné delikty⁵³⁾ a iné správne delikty podľa osobitných predpisov,⁵⁴⁾ odhaľuje a prerokúva porušenie daňových predpisov v oblasti spotrebných daní, odhaľuje trestné činy spáchané v súvislosti s porušením colných predpisov alebo daňových predpisov v oblasti spotrebných daní a zisťuje ich páchatel'ov,

(h) vymáha nedoplatky na cle, nedoplatky pokút a iných platieb vymeraných a uložených podľa colných predpisov⁵⁵⁾ a vymáha daňové nedoplatky, peňažné plnenia uložené rozhodnutím, exekučné náklady a hotové výdavky v exekučnom konaní podľa osobitného predpisu,¹¹⁾

(i) vymeriava, vyberá a eviduje clo, vymeriava úroky z omeškania a zabezpečuje splnenie colného dlhu preplatkami na inom cle, vyrubuje a eviduje dane vyberané podľa daňových predpisov a plní ďalšie úlohy ustanovené daňovými predpismi,

(j) pátra po tovare, ktorý unikol colnému dohľadu,

(k) pátra po osobách, ktoré porušili colné predpisy alebo daňové predpisy, zisťuje a zamedzuje porušovanie colných predpisov alebo daňových predpisov, vedie boj proti pašovaniu,⁵⁶⁾

(l) vykonáva kontrolu po prepustení tovaru,⁵⁷⁾

(m) zabezpečuje a vykonáva v odôvodnených prípadoch sprievod osôb, dopravných prostriedkov a tovaru od colného úradu odoslania k colnému úradu určenia,

(n) usmerňuje pohyb osôb a dopravných prostriedkov v colnom priestore a zabezpečuje dodržiavanie verejného poriadku v colnom priestore vnútrozemskej pobočky colného úradu,

(o) zisťuje, či tovar a dopravné prostriedky prestúpili colnú hranicu v súlade s colnými predpismi alebo daňovými predpismi a pri ich porušení prijíma opatrenia,

(p) zabezpečuje získavanie informácií pre colnú štatistiku o tovare, ktorý bol prepustený do colného režimu alebo na spätný vývoz, vedie údajovú základňu o dovoze a vývoze tovaru; zabezpečuje získavanie, prvotné spracúvanie a kontrolu údajov pre štátnu štatistiku¹³⁾ o tovare, ktorý je predmetom obchodu medzi Slovenskou republikou a členským štátom, a s tým súvisiace činnosti,

(q) prideliťuje colné registračné číslo na účely colného konania, ak deklarantovi alebo jeho zástupcovi nepridelili iné identifikačné číslo príslušné orgány Slovenskej republiky,

(r) vykonáva kontrolu podľa osobitných predpisov,⁵⁸⁾

(s) informuje daňové subjekty o ich právach a povinnostiach vo veciach daní,¹⁵⁾

(t) dáva finančnému riaditeľstvu podnety na zabezpečenie jednotného uplatňovania osobitných predpisov⁸⁾ a medzinárodných zmlúv, ktorými je Slovenská republika viazaná podľa s. 4 ods. 3 písm. c),

- (a) makes decisions and performs actions in matters of customs supervision and excise administration, unless this Act or special regulations⁴⁷⁾ provide otherwise,
- (b) decides on seizure of goods or thing and seizure of goods or thing according to a special regulation⁴⁸⁾ and on securing and confiscation of things according to a special regulation,⁴⁹⁾
- (c) decides on duty refunds or duty remissions and tax refunds for which he is the tax administrator,
- (d) permits deferment of duty payment and other facilitation of duty payment and permits deferment of tax payment or payment of tax in instalments according to a special regulation,⁵⁰⁾
- It is) approves the capability of means of transport to transport goods under customs seal,
- (f) makes decisions and performs actions in the field of enforcement of intellectual property rights according to special regulations,¹⁸⁾
- (g) clarifies and discusses customs offences⁵¹⁾ and offences according to special regulations,⁵²⁾ reveals and discusses customs offences⁵³⁾ and other administrative offences according to special regulations,⁵⁴⁾ reveals and discusses violations of tax regulations in the area of excise duties, reveals crimes committed in connection with violation of customs regulations or tax regulations in the area of excise duties and detects their perpetrators,
- (h) recovers arrears of duties, arrears of fines and other payments assessed and imposed according to customs regulations⁵⁵⁾ and recovers tax arrears, monetary payments imposed by decision, enforcement costs and out-of-pocket expenses in enforcement proceedings according to a special regulation,¹¹⁾
- (i) assesses, collects and registers customs duty, assesses interest on delay and ensures the fulfilment of customs debt by overpayments on other duties, collects and registers taxes collected according to tax regulations and fulfils other tasks established by tax regulations,
- (j) searches for goods that have escaped customs supervision,

(u) plní úlohy vyplývající z mezinárodních smluv v rozsahu poverenia prezidenta,

(v) plní ďalšie úlohy ustanovené osobitnými predpismi.⁴⁷⁾

(3) Colný úrad riadi riaditeľ colného úradu.

(4) Vnútornú organizačnú štruktúru colných úradov na návrh riaditeľa colného úradu určuje prezident.

(5) Pobočky colného úradu a stanice colného úradu na návrh riaditeľa colného úradu zriaďuje a zrušuje prezident. Pobočky colného úradu a stanice colného úradu sú organizačnými zložkami colného úradu.

(6) Pohraničná pobočka colného úradu je pobočka, prostredníctvom ktorej vykonáva colný úrad svoju pôsobnosť na železničných staniciach, v prístavoch, na letiskách, na poštách a na iných miestach, ak vykonáva vstupný colný dohľad a výstupný colný dohľad; iná pobočka je vnútrozemská pobočka colného úradu.

(7) Colný úrad má procesnú subjektivitu v konaní podľa Trestného poriadku, Civilného sporového poriadku a Správneho súdneho poriadku a koná pred orgánmi činnými v trestnom konaní a pred súdom samostatne v rozsahu svojej pôsobnosti podľa tohto zákona. Za colný úrad koná pred súdom riaditeľ colného úradu alebo príslušník finančnej správy poverený riaditeľom colného úradu alebo prezidentom.

- (k) searches for persons who have violated customs regulations or tax regulations, detects and prevents violations of customs regulations or tax regulations, fights against smuggling,⁵⁶⁾
 - (l) performs inspection after release of goods,⁵⁷⁾
 - (m) ensures and carries out, in justified cases, the escort of persons, means of transport and goods from the customs office of departure to the customs office of destination,
 - (n) directs the movement of persons and means of transport in the customs area and ensures compliance with public order in the customs area of the inland branch of the customs office,
 - (o) ascertains whether the goods and means of transport have crossed the customs border in accordance with customs regulations or tax regulations and takes measures in the event of their violation,
 - (p) ensures the acquisition of information for customs statistics on goods that have been released to the customs regime or for re-export, maintains a data base on the import and export of goods; ensures the acquisition, initial processing and control of data for state statistics¹³⁾ on goods that are the subject of trade between the Slovak Republic and a member state, and related activities,
 - (q) assigns a customs registration number for the purposes of the customs procedure, if the declarant or his representative has not been assigned another identification number by the competent authorities of the Slovak Republic,
 - (r) performs inspection according to special regulations,⁵⁸⁾
 - (s) informs tax subjects about their rights and obligations in matters of taxes,¹⁵⁾
 - (t) gives the financial directorate incentives to ensure the uniform application of special regulations⁸⁾ and international treaties to which the Slovak Republic is bound according to s. 4 para. 3 letters c),
 - (u) performs tasks resulting from international agreements within the scope of the President's mandate,
 - (v) performs other tasks established by special regulations.⁴⁷⁾
- (3) The customs office is managed by the director of the customs office.
- (4) The internal organizational structure of customs offices is determined by the president on the proposal of the director of the customs office.
- (5) Branches of the customs office and stations of the customs office are established and abolished by the president at the proposal of the director of the customs office. Customs office branches and customs office stations are organizational components of the customs office.
- (6) The border branch of the customs office is the branch through which the customs office carries out its activities at railway stations, ports, airports, post offices and other places, if it carries out inbound customs supervision and outbound customs supervision; another branch is the inland branch of the customs office.

(7) The Customs Office has procedural subjectivity in proceedings under the Criminal Procedure Code, the Civil Procedure Code and the Administrative Procedure Code, and acts independently before law enforcement agencies and before the court within the scope of its competence according to this law. The director of the customs office or a member of the financial administration authorized by the director of the customs office or the president acts on behalf of the customs office before the court.

Section 8 Bratislava Customs Office

The Customs Office Bratislava, in addition to fulfilling tasks according to s. 7 para. 2 also issues binding information on the nomenclature classification of the goods and binding information on the origin of the goods; performs this activity throughout the territory of the Slovak Republic.

(cc) Principle of Investigation and the Task of the Financial Administration, Including Tax and Customs Authorities, in the Slovak Republic

The principle of investigation in the area of administrative inspections, audits and on-site-controls is not related to the principle of criminal proceedings. It refers to provisions that indicate that the administrative body, which is responsible to conduct investigations in the areas related to the fight against fraud to the EU budget has a **discretionary power or a certain threshold**, which it needs to observe and proof. In case this threshold is surpassed the authority **needs to consider conducting investigations**. The Financial Administration Act of the Slovak Republic contains basic principles in the first seven articles. The Basic task of the financial administration is it according to Art. 1 **to protect the fiscal and trade-political interests of the Slovak Republic and the European Union** and fulfils tasks in the protection of the internal market of the European Union.

26

(dd) External Audit

The Financial Directorate of the Slovak Republic carries out inspections and audits according to s. 4 para 3 y Financial Administration Act.

27

(ee) Tax and Customs Investigation

Tax and Customs Investigation, which aim at the discovery of either administrative irregularities or criminal suspicion for an offence in the area of revenue and expenditure related to the Union budget are mainly carried out by the **Financial Directorate of the Slovak Republic**, which is further explored below (see → Financial Supervision).

28

29 The tasks of this special body can be portrayed here:

30 **Section 4**

²⁷⁷[...] (u) performs actions, except for levy proceedings, which otherwise fall under the jurisdiction of tax authorities, customs authorities and the Criminal Office of Financial Administration, if

1. it requires the security of the state,
2. there is a risk of injury to health or property or a threat to life and its prevention cannot be achieved otherwise,
3. there is a risk that the accounting documents or other documents will be devalued, destroyed or altered or that damage will be caused to the resources of the state budget or the budget of the European Union, and averting such a risk cannot be achieved otherwise,
4. are related to actions that need to be kept secret,
5. to achieve the goal pursued by tax regulations, customs regulations or other special regulations, 21) according to which it performs its tasks, immediate intervention is necessary, or

²⁷⁷ s. 4


[...] (u) robí úkony, okrem vyrubovacieho konania, ktoré inak patria do pôsobnosti daňových úradov, colných úradov a Kriminálneho úradu finančnej správy, ak

1. to vyžaduje bezpečnosť štátu,
2. hrozí nebezpečenstvo ujmy na zdraví alebo majetku alebo ohrozenie života a jeho odvrátenie nemožno inak dosiahnuť,
3. hrozí nebezpečenstvo, že účtovné doklady alebo iné doklady budú znehodnotené, zničené alebo pozmenené alebo že bude spôsobená ujma na prostriedkoch štátneho rozpočtu alebo rozpočtu Európskej únie a odvrátenie takéhoto nebezpečenstva nemožno inak dosiahnuť,
4. súvisia s úkonmi, ktoré je potrebné utajiť,
5. na dosiahnutie cieľa sledovaného daňovými predpismi, colnými predpismi alebo inými osobitnými predpismi, 21) podľa ktorých vykonáva svoje úlohy, je potrebný bezprostredný zásah, alebo
6. je potrebné overiť výsledky daňovej kontroly alebo úroveň daňového dozoru, alebo úroveň colného dohľadu,
- (v) schvaľuje tlač formulárov uvedených v osobitnom predpise²²) a zabezpečuje tlač daňových priznaní, hlásení a prehľadov, ktorých vzory určuje ministerstvo financií,
- (w) spracúva úhrady pohľadávok štátu vzniknutých podľa osobitného predpisu,²³)
- (x) vypracováva analýzy plnenia príjmov štátneho rozpočtu za finančnú správu a vykonáva analytickú a koncepčnú činnosť v oblasti správy daní,
- (y) vykonáva odhaľovanie a dokumentovanie trestnej činnosti príslušníkov finančnej správy pri výkone štátnej služby a zamestnancov finančného riaditeľstva pri výkone prác vo verejnom záujme alebo prác na základe dohôd o prácach vykonávaných mimo pracovného pomeru podľa Zákonníka práce na finančnom riaditeľstve, daňových úradoch, colných úradoch a Kriminálnom úrade finančnej správy (ďalej len „práce na základe dohôd podľa Zákonníka práce“),
- (z) vykonáva inšpekčnú činnosť zameranú na odhaľovanie, zisťovanie, dokumentovanie a preverovanie porušovania povinností príslušníkmi finančnej správy pri výkone štátnej služby a zamestnancami finančného riaditeľstva pri výkone prác vo verejnom záujme alebo prác na základe dohôd podľa Zákonníka práce,
- (aa) plní a zabezpečuje úlohy v oblasti vyšetrovania a skráteného vyšetrovania trestných činov príslušníkov finančnej správy pri výkone štátnej služby a zamestnancov finančného riaditeľstva pri výkone prác vo verejnom záujme alebo prác na základe dohôd podľa Zákonníka práce, ak ide o trestné činy spáchané v súvislosti s porušením daňových predpisov v oblasti dane z pridanej hodnoty pri dovoze a spotrebných daní alebo colných predpisov,

6. it is necessary to verify the results of tax control or the level of tax supervision or the level of customs supervision,
- (v) approves the printing of the forms specified in the special regulation 22) and ensures the printing of tax returns, reports and summaries, the models of which are determined by the Ministry of Finance,
- (w) processes the payment of claims of the state arising according to a special regulation, 23)
- (x) prepares analyses of the fulfilment of state budget revenues for financial administration and performs analytical and conceptual activities in the field of tax administration,
- (y) carries out the detection and documentation of criminal activity by members of the financial administration in the performance of state service and employees of the financial directorate in the performance of work in the public interest or work based on agreements on work performed outside the employment relationship in accordance with the Labor Code at the financial directorate, tax authorities, customs offices and the Criminal Office of the Financial reports (hereinafter referred to as “work based on agreements under the Labor Code”),
- (z) carries out inspection activities aimed at detecting, detecting, documenting and verifying violations of obligations by members of the financial administration in the performance of state service and employees of the financial directorate in the performance of work in the public interest or work based on agreements under the Labor Code,
- (aa) fulfils and ensures tasks in the field of investigation and summary investigation of criminal offences of members of the financial administration in the performance of state service and employees of the financial directorate in the performance of work in the public interest or work based on agreements under the Labor Code, if it is a crime committed in connection with the violation of tax regulations in the area of value added tax on imports and excise duties or customs regulations, [...].

The short case-study section depicts the Annual Report of the ONÚ OLAF Office from 2020: 31

Case Study 4: Annual Report of the National OLAF Unit 32

 Annual Report of the National OLAF Unit
<p>“In 2020, ONÚ OLAF provided cooperation to OLAF in a total of 28 cases, of which 16 cases concerned administrative investigations led by OLAF and 12 cases concerned the examination of information by OLAF in the framework of the decision to open an administrative investigation. This cooperation consisted mainly of obtaining information and documents on the basis of OLAF’s request and assisting in the preparation of on-site inspections that OLAF wanted to carry out in the Slovak Republic</p>

in the framework of administrative investigations, but could not carry them out in the end due to the pandemic situation.”²⁷⁸

(ff) Fiscal Supervision

- 33 The Financial administration Act explains that the Ministry of Finance and Financial Directorate of the Republic of Slovakia carry out the task of administrative supervision of the customs and tax authorities, which conduct their tasks locally on the basis of the Financial Administration Act and various Decrees of the Ministry of Finance. De facto the Financial Directorate is the special body burdened with the task of supervision by the legislator. According to s. 4 para 3 a of the Financial Administration Act the body performs tasks like managing and controlling the Slovakian tax authorities, Slovakian customs authorities and the Slovakian Criminal Financial Administration Office.

Section 3 Finance Ministry

(1)²⁷⁹ The Ministry of Finance, as the central body of state administration in the field of taxes, fees and customs, fulfils the following tasks:

- (a) develops a tax and fee policy strategy,
- (b) develops customs policy and customs strategy,
- (c) develops a strategy for the development of financial management,
- (d) prepares draft laws and other generally binding legal regulations,
- (e) drafts international agreements,
- (f) performs analytical activities in the areas of taxes, fees and customs,
- (g)²⁸⁰ decides on appeals against the decisions of the financial directorate and examines its decisions outside the appeal procedure according to special regulations, ¹⁾

²⁷⁸ “ONÚ OLAF poskytol v roku 2020 súčinnosť OLAF-u celkovo v 28 prípadoch, pričom v 16 prípadoch išlo o administratívne vyšetrovania vedené OLAF-om a 12 prípadov sa týkalo preverovania informácií zo strany OLAF-u v rámci rozhodovania o otvorení administratívneho vyšetrovania. Táto súčinnosť pozostávala najmä zo zabezpečenia informácií a dokumentácie na základe vyžiadania OLAF-u a podpory pri príprave kontrol na mieste, ktoré OLAF plánoval vykonať v Slovenskej republike v rámci administratívnych vyšetrovaní, avšak tieto vzhľadom na pandemickú situáciu nebolo možné nakoniec zrealizovať.” See Annual Report of the Government of the Slovak Republic from 2020, p. 46.

²⁷⁹ **s. 3 Ministerstvo financií**

(1) Ministerstvo financií ako ústredný orgán štátnej správy v oblasti daní, poplatkov a colníctva plní tieto úlohy:

- (a) vypracúva stratégiu politiky daní a poplatkov,
- (b) vypracúva stratégiu colnej politiky a colníctva,
- (c) vypracúva stratégiu rozvoja finančnej správy,
- (d) pripravuje návrhy zákonov a iných všeobecne záväzných právnych predpisov,
- (e) vypracúva návrhy medzinárodných zmlúv,
- (f) vykonáva analytickú činnosť v oblasti daní, poplatkov a colníctva,
- ²⁸⁰ (g) rozhoduje o odvolaniach proti rozhodnutiam finančného riaditeľstva a preskúmava jeho rozhodnutia mimo odvolacieho konania podľa osobitných predpisov,¹⁾
- (h) plní úlohy súvisiace s otvaraním colných priechodov, rušením colných priechodov a zmenou ich charakteru,
- (i) informuje Európsku komisiu v rozsahu a za podmienok ustanovených osobitnými predpismi²⁾ vo veciach patriacich do jeho pôsobnosti,³⁾

- (h) performs tasks related to opening customs crossings, cancelling customs crossings and changing their character,
- i informs the European Commission to the extent and under the conditions established by special regulations ²) in matters falling within its competence, ³)
- (j) manages financial management information systems,
- (k) performs other tasks established by special regulations. ⁴)
- (2) The Ministry of Finance imposes tasks related to the tasks listed in paragraph 1 letter to the financial administration authorities. a) to f).
- (3) For the purpose of fulfilling tasks according to this Act or special regulations ⁴), the Ministry of Finance processes personal data in accordance with special regulations ⁵) on natural persons who are parties to proceedings in matters of employment relationship according to this Act, administrative proceedings, tax proceedings or customs proceedings, representatives participants in these proceedings, participating persons, witnesses, experts or interpreters, and other natural persons who delivered a request, proposal, initiative or other submission to the Ministry of Finance for processing; a list of these personal data is provided in Annex no. 1.
- (4) The Ministry of Finance gives written consent to the implementation of the intention of the financial directorate to carry out activities related to the creation, management and development of financial management information systems. The consent of the Ministry of Finance is not required for the implementation of the intention of the financial directorate to carry out activities of an operational nature, which relate to the maintenance of financial administration information systems.

Section 4²⁸¹ Financial directorate

- (1) The Financial Directorate carries out its activities on the entire territory of the Slovak Republic. The seat of the financial directorate is Banská Bystrica.

(j) spravuje informačné systémy finančnej správy,

(k) plní ďalšie úlohy ustanovené osobitnými predpismi.⁴)

(2) Ministerstvo financií ukladá orgánom finančnej správy úlohy súvisiace s úlohami uvedenými v odseku 1 písm. a) až f).

(3) Na účely plnenia úloh podľa tohto zákona alebo osobitných predpisov⁴) ministerstvo financií spracúva osobné údaje v súlade s osobitnými predpismi⁵) o fyzických osobách, ktoré sú účastníkmi konania vo veciach služobného pomeru podľa tohto zákona, správneho konania, daňového konania alebo colného konania, zástupcami účastníkov týchto konaní, zúčastnenými osobami, svedkami, znalcami alebo tlmočníkmi, a o iných fyzických osobách, ktoré doručili ministerstvu financií na vybavenie žiadosť, návrh, podnet alebo iné podanie; zoznam týchto osobných údajov je uvedený v prílohe č. 1.

(4) Ministerstvo financií dáva písomný súhlas na realizáciu zámeru finančného riaditeľstva vykonať činnosti týkajúce sa vytvárania, správy a rozvoja informačných systémov finančnej správy. Súhlas ministerstva financií sa nevyžaduje na realizáciu zámeru finančného riaditeľstva vykonať činnosti prevádzkového charakteru, ktoré sa týkajú údržby informačných systémov finančnej správy.

²⁸¹ § 4 Zákon 35/2019

Finančné riaditeľstvo

(1) Finančné riaditeľstvo vykonáva svoju pôsobnosť na celom území Slovenskej republiky. Sídлом finančného riaditeľstva je Banská Bystrica.

(2)²⁸² The Financial Directorate is a budget organization involved in the state budget through the budget chapter of the Ministry of Finance and is

- (a) the service office of members of the financial administration,
- (b) employers of employees who perform work in the public interest 6) or work based on agreements on work performed outside the employment relationship according to the Labor Code at the financial directorate, tax authorities, customs offices and the Criminal Office of the Financial Administration (hereinafter referred to as “employee of the financial directorate”),
- (c) by the service office of civil servants according to a special regulation. 7)

(3) The Financial Directorate performs the following tasks:

- (a) manages and controls tax authorities, customs authorities and the Criminal Financial Administration Office,
- [...] (m) ensures the acquisition and processing of information for customs statistics on goods, if specified by special regulations, 15)
- [...] (n) informs persons about their rights and obligations in matters of taxes and fees and about their rights and obligations according to special regulations, 16)
- [...] (q) provides the European Commission with information to the extent and under the conditions established by special regulations 19) in matters falling within its competence and the competence of the customs authorities, [...].

(b) Administrative Provisions in the Area of Structural Funds and Internal Policies = Expenditure

34 In general it can be remarked that the legislation on structural funds in the Slovakian Republic changed as the legislation on the European level changed after the **new multi**

²⁸² (2) Finančné riaditeľstvo je rozpočtová organizácia zapojená na štátny rozpočet prostredníctvom rozpočtovej kapitoly ministerstva financií a je

(a) služobným úradom príslušníkov finančnej správy,

(b) zamestnávateľom zamestnancov, ktorí vykonávajú práce vo verejnom záujme⁶) alebo práce na základe dohôd o prácach vykonávaných mimo pracovného pomeru podľa Zákonníka práce na finančnom riaditeľstve, daňových úradoch, colných úradoch a Kriminálnom úrade finančnej správy (ďalej len „zamestnanec finančného riaditeľstva“),

(c) služobným úradom štátnych zamestnancov podľa osobitného predpisu.7)

(3) Finančné riaditeľstvo plní tieto úlohy:

(a) riadi a kontroluje daňové úrady, colné úrady a Kriminálny úrad finančnej správy,

[...] m) zabezpečuje získavanie a spracúvanie informácií pre colnú štatistiku o tovare, ak tak ustanovujú osobitné predpisy,15)

[...] n) informuje osoby o ich právach a povinnostiach vo veciach daní a poplatkov a o ich právach a povinnostiach podľa osobitných predpisov,16)

[...] q) poskytuje Európskej komisii informácie v rozsahu a za podmienok ustanovených osobitnými predpismi19) vo veciach patriacich do jeho pôsobnosti a do pôsobnosti colných úradov,

annual framework was set up in 2021. The legislator has therefore issued new legislation on contributions from EU funds, which was approved by the Slovak parliament on 16 March 2022 and signed by President *Zuzana Čaputová* on 5 April 2022.²⁸³

(aa) Structural Funds

“Structural Funds” refers to two EU financial instruments designed to reduce economic and social disparities between EU regions: European Regional Development Fund (ERDF), European Social Fund Plus (ESF+) (previously ESF).²⁸⁴ Together with the Cohesion Fund, they form the EU’s Cohesion Policy, aimed at strengthening economic, social and territorial cohesion across the Union.²⁸⁵

35

(bb) Internal Policies

In the EU context, “internal policies” refers to policy areas that regulate the functioning of the Union within its own borders, as opposed to external relations or foreign policy, which is prescribed by Art. 26 to 197 TFEU. These policies aim to harmonise rules, ensure the functioning of the internal market, and promote key EU objectives such as security, environmental protection, consumer rights, and public health.

36

(c) Administrative Provisions in the Area of the Common Organisation of the Markets = Expenditure

In the area of market organization the Act 187, which is called the law from May 11, 2021 on the protection of economic competition and on amendments some laws (187 ZÁKON z 11. mája 2021 o ochrane hospodárskej súťaže a o zmene a doplnení niektorých zákonov) applies if the area of monopoly regulation is concerned.

37

(d) Administrative Provisions in the Area of Direct Expenditure and Public Procurement

The area of public procurement is highly important and has seen recently changes. In 2021 the legislator amended the **Public Procurement Act** in order to establish a better control. The main aim was it to strengthen the enforcement.

38

In 2021, the Public Procurement Office (PPO) collaborated with multiple entities – including the EU, OECD, NGOs, and representation of the professional public – to revise the Public Procurement Act. Working closely with Deputy Prime Minister *Štefan Holý*,

39

²⁸³ Annual Report 2021, https://www.olaf.vlada.gov.sk/share/olaf/slovak_afcos_annual_report_2021_eng.pdf?csrt=14459290773601975161. Accessed 30 June 2025.

²⁸⁴ The Articles, which apply are Art. 174–178 TFEU (Cohesion Policy), the Regulation (EU) 2021/1060 (Common Provisions Regulation), the ERDF Regulation (EU) 2021/1058 and the ESF+ Regulation (EU) 2021/1057.

²⁸⁵ The Articles, which apply are Art. 174–178 TFEU (Cohesion Policy), the Regulation (EU) 2021/1060 (Common Provisions Regulation), the ERDF Regulation (EU) 2021/1058 and the ESF+ Regulation (EU) 2021/1057. For an analysis on Italy and Slovakia see Walczyk and Dotti 2023, pp. 4–22 (17, 18: “Empirical findings show that Italy and Slovakia ad both similarities and differences in their domestic anti-fraud measures. Notably, as demonstrated by numerous training activities guidelines, both countries took ‘soft approaches’ to clarify the relevant CP rules.”

they drafted an amendment that was approved by the Slovak parliament on October 7, 2021, and signed by President *Zuzana Čaputová* on October 28, 2021.²⁸⁶

40 The amendment introduces **significant reforms** aligned with EU law and the rule of law, aiming to simplify and speed up procurement procedures. It enhances professionalization and accountability in public procurement, introduces a transparent communication policy, strengthens the PPO’s autonomy, restricts certain officials from doing business with the state, and clarifies handling of unfounded complaints.²⁸⁷


41 Consulted with the European Commission and OECD, the amendment complies fully with EU standards, with some measures viewed as models for other member states. Criminal law changes include stricter penalties for machinations in public procurement, developed with Slovakia’s Ministry of Justice, the General Prosecutor’s Office, and the European Public Prosecutor.²⁸⁸

(2) Investigative Powers

42 A closer look at the single investigative powers shall offer a look at the **details of the applicable provisions:**

(a) Investigative Powers in the Area of Customs Duties and VAT (General Tax Code)

Case Study 5: Customs Investigations Measures 1

	Measures
	<p>Between 2013 and 2019, several Slovak companies applied for EU Common Agricultural Policy (CAP) direct payments. These subsidies provide per-hectare income support to active farmers who have legally available agricultural land and maintain minimum farming conditions. OLAF opened three administrative investigations following allegations of misuse of these funds.²⁸⁹</p> <p>Scheme A: Overlapping Claims (Attempted Double-Use of Land Plots)</p> <ul style="list-style-type: none"> - Multiple applicants claimed the same land plots in subsidy applications. - When national authorities could not confirm entitlement, all disputed plots were declared ineligible. - No payments were made—so irregularity, but no financial loss occurred. <p>Scheme B: Claiming Payments for Non-Agricultural or Poorly Maintained Land</p> <ul style="list-style-type: none"> - A company intentionally submitted claims for land that was not primarily used for agriculture.

²⁸⁶ National Slovakian Office for OLAF/Working Group for Communication at the Steering Committee for the Protection of the Financial Interests of the European Union in the Slovak Republic 2021, p. 25.

²⁸⁷ *ibid.*

²⁸⁸ *ibid.*

²⁸⁹ See OLAF, Press Release, OLAF closes cases on EU agricultural funds in Slovakia, https://anti-fraud.ec.europa.eu/media-corner/news/olaf-closes-cases-eu-agricultural-funds-slovakia-2021-01-21_en

- Violations included:
 - Use of land for non-agricultural purposes
 - Breach of obligation to maintain permanent grassland
 - Other compliance failures
- This represents false declarations in order to obtain EU funds.

Scheme C: Claiming Land Without Legal Entitlement

- Some companies claimed land for which they had no valid lease contracts.
- Applications falsely suggested lawful disposal of land over several years.

OLAF carried out administrative fact-finding, worked with Slovak administrative and judicial authorities, cooperated with Eurojust and gave all involved parties opportunity to comment (right to be heard).²⁹⁰

Source: National Slovakian Office for OLAF 2021.

(b) Investigative Powers Relating to Structural Funds and Internal Policies


The National Department for OLAF outlined that **formerly the Act on the control in State Administration** applied with regard to investigative powers in the area of structural funds and internal policies:

43

“The Central Committee of the Slovak Republic carries out according to s. 2 para. 3 of the **Act of the National Council of the Slovak Republic No. 10/1996 Coll. on control in state administration**, as amended, **control for the purpose of protecting EU financial interests**, including control of the process of providing and using EU funds.”²⁹¹

Case Study 6: ERDF-Funding Fraud Example

44

	Case-Study: The Go-Kart Project
	<p>According to Press Releases a company applied in 2018 for EU co-financing under the European Regional Development Fund (ERDF) to build and operate a go-kart centre. OLAF found that the project was not implemented for the applicant’s benefit, but for a third party not eligible for EU funding. The applicant created artificial conditions during both the grant application and project implementation phases to secure funding constituting misrepresentation and deception.</p> <p>Fraud indicators included were e.g. concealed third-party control, manipulated procurement and project documentation and non-compliance with grant-agreement requirements. OLAF opened the investigation in 2020 following a Commission audit and submitted a European Crime Report to EPPO in 2022. OLAF recommended the</p>

²⁹⁰ Ibid.

²⁹¹ Dept. the National Office for OLAF, Annual report on the activities of network partners in the field of protection of the financial interests of the EU in the Slovak Republic for the year 2020, April 2021, p. 14.

European Commission recover the full grant amount (€199,795.20) this was fully recovered in 2023. The **EPPO filed an indictment on 17 July 2025** at the Slovak Specialised Court against one individual, facing up to 6 years imprisonment and a €331,930 fine, one company, facing a 10-year ban from EU funding and a €1.6 million fine.

Thus summarizing it, **OLAF supported the criminal investigation** conducted by the former Slovak National Crime Agency (NAKA) and as stated above all persons are presumed innocent until convicted.²⁹² Still this **case shows the relevance of OLAF for the EPPO** and their interaction to provide and effective fights against fraud to the detriment of the EU budget.

(c) Investigative Powers in the Area of Direct Expenditure

- 45 In the area of direct expenditure, the direct management i.e., the **control and managing by one main authority** (mainly the Commission itself) is the main source of money transfer. If it is the European Commission, its agencies and delegations that manage the EU budget in this area, they are competent to supervision the accounting of projects in this area.
- 46 The EU Commission runs e.g., the **Funding and Tenders Portal (SEDIA)** for this specific area. The whole direct expenditure area is not immune to fraud. It can be said that it is prone to procurement, or procurement related fraud (causing damage to the expenditure side of the budget).²⁹³ OLAF describes and displays investigations in this area as follows:

²⁹² European Anti-Fraud Office (2025) OLAF investigation leads to indictment in Slovakia for fraud involving EU regional funds. Press release 21/2025, 22 July 2025, https://anti-fraud.ec.europa.eu/media-corner/news/olaf-investigation-leads-indictment-slovakia-fraud-involving-eu-regional-funds-2025-07-22_en.

²⁹³ See OECD 2019, pp. 7, 14: “The implementation stage of the project cycle brings with it numerous fraud and corruption risks due to the number of actors potentially involved in project implementation and the complexity of some of the processes at this stage. For projects with high investment value, such as large-scale infrastructure projects, this stage becomes even more vulnerable to fraud and corruption. Furthermore, tenders put out either directly by the MA or beneficiary are common during the implementation stage, and procurement processes are notoriously prone to fraud and corruption. As shown in the illustrated schemes in the final part of the guide, there are a number of procurement specific risks that occur at this stage. For example, members of an MA or beneficiary may tailor tender specifications or leak commercially sensitive tender information to favour one company or individual. Companies or contractors may also take part in collusive bidding schemes to manipulate competitive procedures. Responses from an OECD survey that was distributed to programme authorities show that procurement-related fraud and corruption risks at the level of beneficiaries are sometimes overlooked in risk analysis activities. In addition, some MAs generally base the identification of fraud risks on their own experience, without any additional input from other knowledgeable actors. Outside of the procurement process, perpetrators employ other tactics to siphon off funds and defraud the EU budget. For example, a beneficiary may fabricate fictitious works, services or activities, or inflate labour costs. In attempt to cover up fraudulent or corrupt behaviour or to justify non-eligible expenditure, perpetrators may manipulate documents and submit fictitious invoices. In some cases, perpetrators may even attempt to bribe officials or staff within programme authorities to conceal the scheme.”

“Direct expenditure

47

Accounting for 14% of the EU budget, this is expenditure allocated and directly managed by EU institutions, bodies, agencies alone (not jointly with national authorities, as with the structural funds). Beneficiaries are located in EU countries.

It includes expenditure in, among others, the following areas:

- research and innovation (e.g. Horizon Europe programme)
- education, training and mobility of young people (e.g. ERASMUS+ programme)
- supporting the competitiveness of industry and in particular of micro, small and medium-sized enterprises (e.g. Single Market programme)
- environment and climate action (LIFE programme)
- improving the capacity of the EU to face security threats (Internal Security Fund)
- European public administration.

As a rule, national authorities are not involved in investigating fraud affecting direct expenditure.”²⁹⁴ 48

In the area of direct expenditure beneficiaries subject themselves often under the **regime of civil and administrative anti-fraud clauses**, which are usually enshrined in the contract between the recipient and the monitoring payment office. 49

Examples: The EU Commission e.g. supports large infrastructure projects. 50

OLAF has a **special unit**, which is competent to investigate and detect irregularities in the area of direct expenditure: 51

- **Direct Expenditure - Operations and Investigations (OLAF.A.2)** Rue Joseph II 30 / Josef II-straat 30, 1000, (postal office Box: 1049), Bruxelles / Brussel Belgium²⁹⁵

For the investigations in the **area of external aid OLAF** can make use of Administrative Cooperation Agreements (ACAs).²⁹⁶ 52

²⁹⁴ OLAF, Information on Investigations related to EU expenditure, <https://bit.ly/49aQGma>. Accessed 30 June 2025.

²⁹⁵ EU, WHOisWHO, <https://bit.ly/4mQWUO1>. Accessed 30 June 2025.

²⁹⁶ OLAF, State of Play – June 2021 Administrative Cooperation Arrangements (ACAs) with partner authorities in non-EU countries and territories and counterpart administrative investigative services of International Organisations, https://ec.europa.eu/anti-fraud/system/files/2021-07/list_signed_acas_en_7fd50a9cbe.pdf. Accessed 30 June 2025.

(3) Protection of Information

(a) Tax Secrecy

53 The Criminal Code provides for s. 264, which punishes the disclosure of information covered by a special secrecy (obligation) and s. **3 para 4, 5 CPC, 69 para 5** ensure it, too:

54 **Section 264 Threats to commercial, banking, postal, tele and tax secrecy**
(1) Whoever interrogates a trade secret, bank secret, postal secret, telecommunications secret or tax secret with the intention of divulging it to an unauthorised person, or who deliberately divulges such a secret to an unauthorised person, shall be punishable by imprisonment for between six months and three years.
(2) The offender shall be punished by imprisonment for between three and eight years if he commits the act referred to in paragraph 1.
(a) and causes greater harm by it,
(b) a specific motive, or
(c) a more serious course of action.
(3) The offender shall be punished by imprisonment for between seven and twelve years if he commits the act referred to in paragraph 1.
(a) and causes large-scale damage by it,
(b) as a member of a dangerous grouping, or
(c) in a crisis situation.

(b) Administrative Secrecy

55 The administrative laws, such as the Financial Administration Act, the Tax Act, the Customs Act and the Procedures Act contain own secrecy obligations.

(c) Data Secrecy

56 Data secrecy is mainly regulated by supranational law. The GDPR Regulation has an impact on the administrative inspections.

(d) Official Secrecy (Customs Code, General Tax Code)

57 The Financial Administration Act holds the following:

Section 32 Duty of confidentiality
(1) A member of the financial administration is obliged to maintain confidentiality about the facts that he becomes aware of while performing the tasks of the financial administration according to this Act or in connection with them or according to special regulations 47) and which, in the interest of legal entities and natural persons, require them to remain confidential from unauthorized access by a person; this obligation continues even after the end of the employment relationship of the member of the financial administration.

- (2) The obligation of confidentiality does not apply to the facts that citizens must state in order to exercise their rights, or to report crime or other anti-social activity.⁹¹⁾
- (3) A member of the financial administration may be released from the obligation of confidentiality by the person in whose interest the member of the financial administration has the obligation of confidentiality. For the purposes of criminal proceedings, the president may release a member of the financial administration from the obligation of confidentiality. For the purposes of criminal proceedings, the minister can release the president from the obligation of confidentiality.
- (4) The provisions of paragraphs 1 to 3 do not affect the provisions of the special regulation on the protection of classified information.⁹²⁾
- (5) The provisions of paragraphs 1 to 4 shall not be applied to facts to which tax secrecy applies according to a special regulation.⁹³⁾

(4) Investigation Reports (Customs Code, General Tax Code)

An investigation report requires. It may form the basis for an OLAF Report as well. **58**

(5) Support to the Inspectors (Customs Code, General Tax Code)

The Financial Administration is competent to provide support for certain investigations. **59**

(6) Preservation of Evidence (Customs Code, General Tax Code)

The Financial Directorate of the Slovak Republic will be competent to gather evidence alike to tax office section of the financial administration, which is seen as a “progressive organization connected to the budget of the financial directorate.”²⁹⁷ **60**

g) Single Measures

An excerpt of an **annual Report of the Government State Office** from 2020 shows the following details on inspections: **61**

“In 2020, **ONÚ OLAF** staff conducted a total of **7 inspections in controlled entities** PPA, Ministry of Interior of the Slovak Republic, Ministry of Defence of the Slovak Republic, Implementing Agency of the Ministry of Internal Affairs and Communications of the Slovak Republic, MIRRI of the Slovak Republic, MH of the Slovak Republic as RO/SO. 1 inspection aimed at correcting irregularities, 5 inspections focused on RO/SO procedures in the provision and use of financial contributions from EU funds, and 1 inspection aimed at verifying the fulfilment of actions from the inspection carried out in 2019. In **five inspections**, a protocol on the outcome of the inspection, as a **breach of generally binding legislation** was found in the inspected companies, or internal rules.

²⁹⁷ See https://jssidoi.org/jesi/uploads/articles/37/Vighova_Detection_of_tax_evasion_using_tax_audits_in_the_Slovak_Republic.pdf. Accessed 30 June 2025

In two cases, no violations of generally binding regulations or internal regulations were found and therefore records of the inspection were made.”²⁹⁸

62 The single measures related to investigations of OLAF’s **on-the-spot-checks in Slovakia** have been broadly presented above with help of overviews and the presentation of the relevant sections in the three most important Codes: The Financial Administration Law, the Customs Act and the Administration Law. The following part explores the wording and the scope of the investigation related measures. These single measures constitute the scope of action of OLAF’s investigation Units in Slovakia:

aa. Inspections (During Tax or Customs Supervision, Financial Administration Act)

63 The Financial Administration Act foresees:

Section 46²⁹⁹ The right to prohibit entry to specified places or order to remain in a specified place

If it is required to effectively ensure the fulfilment of tasks under this law, an armed member of the financial administration is authorized to order that persons

- (a) they did not enter or stay in designated places for the necessary time,
- (b) they remained in the designated place for the necessary time.

Section 47 Permission to enter land and non-residential premises

(1)³⁰⁰ When carrying out customs supervision or tax supervision, or when checking compliance with tax regulations or other special regulations,²¹) according to which the financial administration authorities carry out their tasks, an armed member of the financial

²⁹⁸ See <https://www.vlada.gov.sk/>. Accessed 30 June 2025.

²⁹⁹ **s. 46 Oprávnenie zakázať vstup na určené miesta alebo prikázať zotrvanie na určenom mieste**
Ak to vyžaduje účinné zabezpečenie plnenia úloh podľa tohto zákona, ozbrojený príslušník finančnej správy je oprávnený prikázať, aby osoby

- a) po dobu nevyhnutne potrebnú na určené miesta nevstupovali alebo sa na nich nezdržovali,
- b) po dobu nevyhnutne potrebnú zotrvali na určenom mieste.

³⁰⁰ **s. 47 Oprávnenia na vstup na pozemky a do nebytových priestorov**

(1) Pri vykonávaní colného dohľadu alebo daňového dozoru, alebo pri kontrole dodržiavania daňových predpisov alebo iných osobitných predpisov,²¹) podľa ktorých vykonávajú orgány finančnej správy svoje úlohy, je ozbrojený príslušník finančnej správy oprávnený vstupovať na pozemky, ktoré nie sú súčasťou obydľia, do skladov, obchodných, výrobných, prevádzkových a iných nebytových priestorov; do obydľia je ozbrojený príslušník finančnej správy oprávnený vstupovať, ak sa obydľie používa aj na podnikanie alebo vykonávanie inej hospodárskej činnosti. Ozbrojený príslušník finančnej správy je zároveň oprávnený požadovať doklady a potrebné vysvetlenia, nahliadať do účtovných a iných evidencií bez ohľadu na spôsob ich vedenia a vyhotovovať potrebnú dokumentáciu.

(2) Pri vykonávaní colného dohľadu, daňového dozoru a pri kontrole dodržiavania daňových predpisov alebo osobitných predpisov,²¹) podľa ktorých vykonávajú orgány finančnej správy svoje úlohy, je ozbrojený príslušník finančnej správy oprávnený uzavrieť priestory uvedené v odseku 1, ktoré nie sú súčasťou obydľia, a verejné miesta a vykonať ich prehliadku, ak je dôvodné podozrenie, že sa v týchto priestoroch nachádzajú osoby, tovar alebo veci

administration is authorized to enter land that is not part of a dwelling, warehouses, commercial, production, operational and other non-residential premises; an armed member of the financial administration is authorized to enter the dwelling, if the dwelling is also used for business or other economic activities. At the same time, an armed member of the financial administration is entitled to demand documents and the necessary explanations, to look into accounting and other records, regardless of the way they are kept, and to draw up the necessary documentation.

(2) When carrying out customs supervision, tax supervision and checking compliance with tax regulations or special regulations,²¹⁾ according to which the financial administration authorities perform their tasks, an armed member of the financial administration is authorized to close the premises specified in paragraph 1, which are not part of a dwelling, and public places and carry out a search if there is a reasonable suspicion that there are persons, goods or things subject to customs supervision, tax supervision or supervision according to special regulations, 21) according to which the financial administration authorities perform their tasks.

(3) When revealing the criminal acts referred to in s. 4 para. 3 letters y) and s. 9 para. 2 letters h) and when searching for persons who have violated customs regulations or tax regulations, an armed member of the financial administration assigned to the Financial Directorate and an armed member of the financial administration assigned to the Criminal Office of the Financial Administration are authorized

(a) enter land that is not part of a dwelling, warehouses, commercial, production, operational and other non-residential premises, close these premises and public places and carry out an inspection of them,

(b) enter the dwelling if it is used for business purposes,

(c) look into records, accounting records, deeds and other documents, files and records on technical data carriers, make extracts, notes and copies of them, request the release of these items or secure them in accordance with s. 44.

podliehajúce colnému dohľadu, daňovému dozoru alebo dohľadu podľa osobitných predpisov,²¹⁾ podľa ktorých vykonávajú orgány finančnej správy svoje úlohy.

(3) Pri odhaľovaní trestných činov uvedených v s. 4 ods. 3 písm. y) a s. 9 ods. 2 písm. h) a pri pátraní po osobách, ktoré porušili colné predpisy alebo daňové predpisy, je ozbrojený príslušník finančnej správy služobne zaradený na finančnom riaditeľstve a ozbrojený príslušník finančnej správy služobne zaradený na Kriminálnom úrade finančnej správy oprávnený

(a) vstupovať na pozemky, ktoré nie sú súčasťou obydlia, do skladov, obchodných, výrobných, prevádzkových a iných nebytových priestorov, uzavrieť tieto priestory a verejné miesta a vykonať ich prehliadku,

(b) vstupovať do obydlia, ak slúži na podnikanie,

(c) nazerať do evidencií, účtovných písomností, listín a iných dokladov, spisov a záznamov na technickom nosiči dát, robiť si z nich výpisky, poznámky a kópie, žiadať vydanie týchto vecí alebo ich zaistiť podľa s. 44.

Section 48³⁰¹ Authorization to stop a person and a means of transport

An armed member of the financial administration, when performing tasks under this Act or under special regulations⁴⁷), is authorized to give instructions to stop a person and a means of transport and to carry out an inspection of luggage, a means of transport, its cargo, transport and accompanying documents; for this purpose, he is entitled to use appropriate technical means, including technical equipment for the detection of substances and objects.

Section 49³⁰² The right to overcome the resistance or created obstacle

(1) Everyone is obliged to obey the call, instruction or command of an armed member of the financial administration and to tolerate the exercise of his powers according to this law.

(2) If the person against whom the exercise of the authorizations of an armed member of the financial administration is directed, established in Sections 37 to 48, does not allow these authorizations to be carried out, the armed member of the financial administration is entitled, after a previous futile challenge, to overcome the resistance of such a person or an obstacle created by him by the means and method according to this law. An armed member of the financial administration will make an official record of overcoming the resistance or created obstacle.

bb. Searches During On-the-Spot-Checks in Slovakia

64 The search by administrative bodies, the so-called **administrative search**, can be carried out on the basis of the Financial Administration Act, the Customs Act or the Tax Act. OLAF investigators can accompany the national investigators if necessary and thus be on the spot themselves.

cc. Seizure of Other Evidence

65 If the Financial Administration Act applies, the following provision relate to seizure:

³⁰¹ **s. 48 Oprávnenie na zastavenie osoby a dopravného prostriedku**

Ozbrojený príslušník finančnej správy je pri plnení úloh podľa tohto zákona alebo podľa osobitných predpisov⁴⁷) oprávnený dávať pokyny na zastavenie osoby a dopravného prostriedku a vykonávať kontrolu batožiny, dopravného prostriedku, jeho nákladu, prepravných a sprievodných listín; na tento účel je oprávnený použiť vhodné technické prostriedky vrátane technických zariadení na zisťovanie látok a predmetov.

³⁰² **s. 49 Oprávnenie na prekonanie odporu alebo utvorenej prekážky**

(1) Každý je povinný uposlúchnuť výzvu, pokyn alebo príkaz ozbrojeného príslušníka finančnej správy a strieť výkon jeho oprávnení podľa tohto zákona.

(2) Ak osoba, voči ktorej smeruje výkon oprávnení ozbrojeného príslušníka finančnej správy ustanovených v s. 37 až 48, neumožní tieto oprávnenia vykonať, ozbrojený príslušník finančnej správy je oprávnený po predchádzajúcej márnej výzve prostriedkami a spôsobom podľa tohto zákona prekonať odpor takej osoby alebo ňou vytvorenú prekážku. O prekonaní odporu alebo vytvorenej prekážky ozbrojený príslušník finančnej správy vyhotoví úradný záznam.

Section 43³⁰³ Authorization to use a dog for scent work

(1) An armed member of the financial administration is authorized to use a service dog for scent work when performing the tasks arising from this law, in particular for tracking a person's tracks, searching for people and things, searching for narcotic substances and psychotropic substances and their precursors, anabolics and other substances with a hormonal effect, tobacco and tobacco products, alcoholic beverages, protected plants, protected animals and specimens of species of wild animals and wild plants, weapons, explosives and their precursors and financial cash and identification of persons and things.

(2) When using a service dog for scent work, an armed member of the financial administration is obliged to proceed in such a way that the person is not harmed, his human dignity is respected and basic hygiene rules are observed.

(3) The removal of a scent trace from a person can only be carried out if it is a person who is suspected of having committed a crime referred to in s. 9 para. 2 letters h).

Section 44 Authorization to seize the thing

(1)³⁰⁴ If there is a **reasonable suspicion** that the goods or thing are related to the violation of customs regulations, tax regulations or other special regulations,²¹⁾ according to

³⁰³ s. 43 Oprávnenie použiť psa na pachové práce

(1) Ozbrojený príslušník finančnej správy je pri plnení úloh vyplývajúcich z tohto zákona oprávnený použiť služobného psa na pachové práce, a to najmä na sledovanie stopy osoby, vyhľadávanie osôb a vecí, vyhľadávanie omamných látok a psychotropných látok a ich prekurzorov, anabolík a iných látok s hormonálnym účinkom, tabaku a tabakových výrobkov, alkoholických nápojov, chránených rastlín, chránených živočíchov a exemplárov druhov voľne žijúcich živočíchov a voľne rastúcich rastlín, zbraní, výbušnín a ich prekurzorov a finančnej hotovosti a identifikáciu osôb a vecí.

(2) Ozbrojený príslušník finančnej správy je pri používaní služobného psa na pachové práce povinný postupovať tak, aby osobe nebola spôsobená ujma na zdraví, bola rešpektovaná jej ľudská dôstojnosť a boli dodržané základné hygienické pravidlá.

(3) Odoberanie pachovej stopy z osoby možno vykonať, len ak ide o osobu, ktorá je podozrivá zo spáchania trestného činu uvedeného v s. 9 ods. 2 písm. h).

³⁰⁴ s. 44 Oprávnenie na zaistenie vecí

(1) Ak je dôvodné podozrenie, že tovar alebo vec súvisia s porušením colných predpisov, daňových predpisov alebo iných osobitných predpisov,²¹⁾ podľa ktorých vykonávajú orgány finančnej správy svoje úlohy, alebo s porušením povinností príslušníkmi finančnej správy pri výkone štátnej služby a zamestnancami finančného riaditeľstva pri výkone prác vo verejnom záujme alebo prác na základe dohôd podľa Zákonníka práce a ak je to potrebné na zistenie skutkového stavu, ozbrojený príslušník finančnej správy je oprávnený ich zaistiť na vykonanie potrebných úkonov; zaistenie môže trvať najviac 90 kalendárnych dní.

(2) Kto má tovar alebo vec uvedené v odseku 1, je povinný na výzvu ozbrojeného príslušníka finančnej správy ich vydať; to sa nevzťahuje na listinu, ktorej obsah sa týka okolnosti, na ktorú sa vzťahuje právo odoprieť podanie vysvetlenia alebo o ktorej platí zákaz požadovať podanie vysvetlenia podľa s. 37, okrem prípadu, keď došlo k oslobodeniu od povinnosti zachovať vec v tajnosti alebo k oslobodeniu od povinnosti mlčanlivosti.

(3) Ak tovar alebo vec uvedené v odseku 1 nebudú na výzvu vydané, môže ich ozbrojený príslušník finančnej správy odňať.

(4) Tovar alebo vec, ktoré boli vydané alebo odňaté, vráti sa tomu, kto ich vydal alebo komu boli odňaté, ak dôvody na zaistenie pominuli; na tovar alebo vec zaistené podľa tohto zákona sa vzťahujú ustanovenia osobitného predpisu,⁹⁹⁾ ak odseky 5, 6 a 8 neustanovujú inak.

(5) Ak je predmet zaistenia potrebný na vykonanie procesných úkonov, ozbrojený príslušník finančnej správy ho odovzdá príslušnému orgánu finančnej správy alebo orgánom činným v trestnom konaní.

which the financial administration authorities perform their tasks, or to the violation of obligations by members of the financial administration in the performance of the state service and employees of the financial directorate in the performance work in the public interest or work on the basis of agreements according to the Labor Code, and if it is necessary to establish the factual situation, an armed member of the financial administration is authorized to secure them to perform the necessary actions; reinsurance may last a maximum of 90 calendar days.

(2) Whoever has the goods or things mentioned in paragraph 1, is obliged to hand them over at the request of an armed member of the financial administration; this does not apply to a document, the content of which relates to a circumstance to which the right to refuse to provide an explanation applies or to which the prohibition to request an explanation applies according to Section 37, except in the case where there was an exemption from the obligation to keep the matter secret or an exemption from the obligation silence.

(3) If the goods or things mentioned in paragraph 1 are not released upon request, an armed member of the financial administration may take them away.

(4) Goods or things that have been issued or taken away shall be returned to the person who issued them or from whom they were taken away, if the reasons for seizure have passed; the provisions of a special regulation apply to the goods or things secured under this Act,⁹⁹⁾ unless paragraphs 5, 6 and 8 provide otherwise.

(5) If the object of seizure is necessary for the execution of procedural acts, the armed member of the financial administration **will hand it over to the relevant financial administration body or law enforcement authorities.**

(6) If the financial administration authority issues a **decision on securing a thing or seizing goods or things according to special regulations,**¹⁰⁰⁾ the goods or thing shall not be released according to paragraph 4, if the reasons for securing the thing or seizing goods or things according to special regulations persist.¹⁰⁰⁾

(6) Ak orgán finančnej správy vydá rozhodnutie o zabezpečení veci alebo o zaistení tovaru alebo veci podľa osobitných predpisov,¹⁰⁰⁾ tovar alebo vec sa nevydajú podľa odseku 4, ak trvajú dôvody na zabezpečenie veci alebo zaistenie tovaru alebo veci podľa osobitných predpisov.¹⁰⁰⁾

(7) Orgány činné v trestnom konaní sú povinné vrátiť predmet zaistenia príslušnému orgánu finančnej správy po skončení trestného stíhania na účely ďalšieho konania; tovar pod colným dohľadom sú orgány činné v trestnom konaní povinné vrátiť aj vtedy, ak súd uložil trest jeho prepadnutia alebo ak súd uloží, že sa predmet zaistenia zhabáva.

(8) Ak vlastník predmetu zaistenia nie je známy, ozbrojený príslušník finančnej správy odovzdá predmet zaistenia orgánu finančnej správy, na ktorom je služobne zaradený.

(9) O zaistení, vrátení, odovzdaní na vykonanie procesných úkonov alebo na uskladnenie predmetu zaistenia spíše ozbrojený príslušník finančnej správy úradný záznam a o zaistení veci vydá potvrdenie. Úradný záznam a potvrdenie musia obsahovať aj dostatočne presný opis vydaného alebo odňatého tovaru alebo veci, aby nemohli byť zamenené s iným tovarom alebo vecou; ak je to vhodné, na tento účel môže ozbrojený príslušník finančnej správy vyhotoviť aj fotografie predmetu zaistenia.

(7) The law enforcement authorities are obliged to return the object of seizure to the competent authority of the financial administration after the end of the criminal prosecution for the purpose of further proceedings; the law enforcement authorities are obliged to return the goods under customs supervision even if the court imposes a penalty of confiscation or if the court orders that the object of seizure be confiscated.

(8th) If the owner of the subject of seizure is unknown, the armed member of the financial administration will hand over the subject of seizure to the financial administration authority to which he is officially assigned.

(9) An armed member of the financial administration will rather make an official record of seizure, return, handover for execution of procedural actions or storage of the subject of seizure and a confirmation of the seizure of the item. The official record and confirmation must also contain a sufficiently precise description of the goods or things issued or taken away so that they cannot be confused with other goods or things; if it is appropriate, for this purpose, an armed member of the financial administration can also take photographs of the subject of seizure.

Section 45³⁰⁵ The right to take away a weapon

(1) An armed member of the financial administration is authorized to make sure that the person against whom he is carrying out an official intervention does not have a weapon with him and to take it away from him; an armed member of the financial administration will issue a written confirmation of the withdrawal of the weapon.

(2) An armed member of the financial administration is obliged to return the weapon taken away according to paragraph 1 after the end of the official operation. The person concerned shall confirm the return of the weapon with his signature, otherwise the armed member of the financial administration will not return the weapon. If there is a legal reason preventing the return of the weapon, an armed member of the financial administration issues a confirmation of the withdrawal of the weapon to the person concerned and informs him that the weapon will be handed over to the nearest unit of the Police Force and immediately ensures that the weapon is handed over to this unit.

³⁰⁵ s. 45 Oprávnenie odňať zbraň

(1) Ozbrojený príslušník finančnej správy je oprávnený presvedčiť sa, či osoba, proti ktorej vykonáva služobný zákrok, nemá pri sebe zbraň a odňať jej ju; o odňatí zbrane ozbrojený príslušník finančnej správy vydá písomné potvrdenie.

(2) Zbraň odňatú podľa odseku 1 je ozbrojený príslušník finančnej správy povinný vrátiť po skončení služobného zákroku. Vrátenie zbrane potvrdí dotknutá osoba svojím podpisom, inak jej ozbrojený príslušník finančnej správy zbraň nevráti. Ak bráni vráteniu zbrane zákonný dôvod, ozbrojený príslušník finančnej správy vydá dotknutej osobe potvrdenie o odňatí zbrane a oznámi jej, že zbraň bude odovzdaná najbližšiemu útvaru Policajného zboru a ihneď zabezpečí odovzdanie zbrane tomuto útvaru.

dd. Seizure of Digital Forensic Evidence, Including Bank Account Information

66 The seizure of digital forensic evidence including bank account information becomes increasingly important. The recent changes of the OLAF Regulation No 883/2013 (as amended 2020/2223) codified that OLAF **shall under the same conditions that apply to national competent authorities** have access to bank account information. The relevant national law is mainly Act No. 123/2022 Coll. on **the Central Register of Accounts**.

67 In **criminal matters of the EPPO**, in which OLAF pre-investigates irregularities, we can point at **s. 95 para 1 and 6 CPC** (in combination with the follow-up regulated in **s. 95a para 4 CPC** and **95b para 2**: “shall be issued by the pre-trial judge upon the motion of the prosecutor”), which regulates that **funds in an account in a bank** or in a branch of a foreign bank or other funds are intended for the commission of a [*scil.* PIF] criminal offence “may issue **an order for the funds to be seized**”. **Section 551 CPC** relates to the seizure of property and includes “funds in an account with a bank, in a branch of a foreign bank, securities or other property which is located in the territory of the Slovak Republic”.

68 In **administrative matters**, the **Financial Act No 35/2019** 119 para 2 y, and s. 9 apply and regulates that the **Criminal Office of the Financial Administration** “provides the European Anti-Fraud Office [OLAF] with information subject to banking secrecy to the extent and under the conditions laid down in a special regulation; ^{See → 71a)}³⁰⁶ **for this purpose, it is authorised to request this information** from banks and branches of foreign banks^{71b)}³⁰⁷ and to **obtain data from the central register of accounts** in accordance with a special regulation,^{71c)}³⁰⁸”.

69 Access to the **Central Register of Accounts** for OLAF is generally performed through the AFCOS, which in Slovakia is managed in Bratislava, see below → Art. 12a.

ee. Digital Forensic Operations During Inspections or On-the-Spot Checks

70 Digital forensic operations within inspections or on-the-spot checks became increasingly important in the last decade already. E.g. in **Bulgaria**, which has included a special paragraph in the State Investigations Office Act, Art. 31a (see Bulgarian Chapter in this compendium series) makes a direct reference to Art. 7 of the applicable provision of **Regulation 2185/96** and is therefore a **role model** regarding digital forensic operations

³⁰⁶ Article 7(3a) of Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013) as amended.

³⁰⁷ Section 91, paragraph 4, letter ae) of Act No. 483/2001 Coll. , as amended.

³⁰⁸ Section 5(1) [j Nr. 2; j Nr. 1 and para (1) b) to a criminal authority or court for the purpose of criminal proceedings for EPPO] of Act No. 123/2022 Coll. on the Central Register of Accounts and on Amendments to Certain Acts.

within inspections or on-the-spot checks of OLAF. This might be a solution for Slovakia *de lege ferenda*.

ff. Investigative Missions in Third Countries

For investigative measures in third countries OLAF has special Agreements, which will enable the officials to establish contact and cooperation with e.g. customs authorities.

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h) Cooperation and Mutual Assistance Agreements

The cooperation and mutual assistance in tax and customs matters during on-the-spot checks in Slovakia is prescribed by the **Financial Administration Act**:

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Section 4³⁰⁹ Financial directorate

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(n) informs persons about their rights and obligations in matters of taxes and fees and about their rights and obligations according to special regulations, 16)

provides the European Commission with information to the extent and under the conditions established by special regulations 19) in matters falling within its competence and the competence of the customs authorities,

(r) **decides on appeals** against the decisions of the tax authorities, customs authorities and the Criminal Office of the Financial Administration and, in matters of taxes and fees, also against the decisions of municipalities and reviews these decisions outside the appeal procedure, 1) with) ensures and implements mutual international assistance and cooperation in the administration of taxes and in the recovery of certain financial claims in accordance with international agreements and special regulations 20) on the basis of the authorization of the Ministry of Finance,

(t) ensures and **implements mutual international assistance and cooperation** in the performance of customs supervision and tax administration in accordance with the international agreement and special regulations, 20) if s. 9 para. 2 letters o) does not stipulate otherwise, [...].

This task is carried out by the **Financial Directorate of the Slovak Republic**, which is although the **supervision body** in the area of tax and customs revenue and expenditure (see above → Art. 3, f) bb. (1) (a) (ff)).

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³⁰⁹ s. 4 [...] (q) poskytuje Európskej komisii informácie v rozsahu a za podmienok ustanovených osobitnými predpismi 19) vo veciach patriacich do jeho pôsobnosti a do pôsobnosti colných úradov,

(r) rozhoduje o odvolaniach proti rozhodnutiam daňových úradov, colných úradov a Kriminálneho úradu finančnej správy a vo veciach daní a poplatkov aj proti rozhodnutiam obcí a preskúmava tieto rozhodnutia mimo odvolacieho konania, 1)

(s) zabezpečuje a vykonáva vzájomnú medzinárodnú pomoc a spoluprácu pri správe daní a pri vymáhaní niektorých finančných pohľadávok podľa medzinárodnej zmluvy a osobitných predpisov 20) na základe poverenia ministerstva financií,

(t) zabezpečuje a vykonáva vzájomnú medzinárodnú pomoc a spoluprácu pri výkone colného dohľadu a správy daní podľa medzinárodnej zmluvy a osobitných predpisov, 20) ak s. 9 ods. 2 písm. o) neustanovuje inak,

4. Article 4 Internal Investigations

1. Investigations within the institutions, bodies, offices and agencies in the areas referred to in Article 1 shall be conducted **in accordance with this Regulation and with the decisions adopted by the relevant institution, body, office or agency** ('internal investigations').

8. Without prejudice to Article 12c(1), where, before a decision has been taken whether or not to open an internal investigation, the Office handles information which suggests that there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union, it may inform the institution, body, office or agency concerned. Upon request, the institution, body, office or agency concerned shall inform the Office of any action taken and of its findings on the basis of such information.

Where necessary, the Office shall also inform the **competent authorities of the Member State concerned**. In this case, the procedural requirements laid down in the second and third subparagraphs of Article 9(4) shall apply. If the competent authorities decide to **take any action on the basis of the information transmitted to them, in accordance with national law**, they shall, upon request, inform the Office thereof.

- 1 Internal investigations of OLAF can lead to **repercussions at national level** i.e. the level of the authorities that cooperate with OLAF and which e.g. employed the economic operator, managed his funds etc. or who are responsible for disciplinary actions for officials that work at Union level or as a national expert for OLAF (corruption cases). The relationship of national disciplinary, union disciplinary proceedings and national criminal proceedings is incredibly important.³¹⁰
- 2 The **Decision 1999/352/EC**, ECSC, Staff Regulations and Euratom **Interinstitutional Agreement** of 1999, and the decisions adopted by the relevant institutions, bodies offices or agencies regarding OLAF's internal investigations are applicable. Each IBOA's **internal organisational autonomy is lawfully breached** by internal investigations as secondary Union law allows these on-the-spot checks in the relevant buildings. Usually these investigations may include serious matters relating to the **discharge of professional duties** (see Art. 2 above) constituting a "dereliction of the obligations of officials and other EU staff liable to result in disciplinary and/or criminal proceedings, or an equivalent failure on the part of members of IBOAs or their staff members not subject to the Staff Regulations to discharge their obligations".³¹¹ For further ECJ-cases of the OLAF legal framework see Hauck 2026a, Art. 3, 4 OLAF Regulation.

³¹⁰ See ECJ, Research note, Impact of ongoing criminal proceedings on the conduct of disciplinary proceedings, https://curia.europa.eu/jcms/upload/docs/application/pdf/2022-09/ndr_2020_001_neutralisee_en.pdf. Accessed 30 June 2025.

³¹¹ Supervisory Committee, Opinion No 4/2024, p. 3 et seq.

5. Article 5 Opening of Investigation

[...] 5. If the Director-General decides not to open an investigation, he or she may without delay send any relevant information, as appropriate, to the **competent authorities of the Member State concerned** for appropriate **action to be taken in accordance with Union and national law** or to the institution, body, office or agency concerned for appropriate action to be taken in accordance with the rules applicable to that institution, body, office or agency. The Office shall agree with that institution, body, office or agency, if appropriate, on suitable measures to protect the confidentiality of the source of that information and shall, if necessary, ask to be informed of the action taken.

a) Competent Authorities

The competent authorities of Slovakia are the ones that were already mentioned above for the summary on on-the-spot-checks in Slovakia (see above → Competent Authorities).

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b) National Rules

The Administrative Procedure Code³¹² applies in relation to the appropriate action to be taken by a national partner of OLAF in accordance with national law:

2

**Third part
PROCEEDINGS
Section 1**

General provisions Commencement of proceedings

(1) Proceedings are initiated at the request of a party to the proceedings or at the initiative of an administrative authority.

(2) The proceedings are started on the day when the submission of the party to the proceedings reached the administrative body competent to decide on the matter. If the proceedings are initiated at the initiative of an administrative authority, the proceedings are commenced on the day when this authority took the first action against the party to the proceedings.

(3) The administrative authority shall notify all known participants of the proceedings about the commencement of the proceedings; if the participants in the proceedings or their residence are not known to him, or if this is stipulated by a special law, he shall notify them of the commencement of the proceedings by public decree.

³¹² See <https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/1967/71/20180901>. Accessed 30 June 2025.

Section 2
Finding the basis for the decision
The basis of the decision

Section 32

(1) The administrative body is obliged to find out exactly and completely the true state of the matter and, for that purpose, obtain the necessary documents for a decision. At the same time, he is not bound only by the proposals of the participants in the proceedings.

(2) The basis for the decision is mainly submissions, proposals and statements of the participants in the proceedings, evidence, sworn statements, as well as facts generally known or known to the administrative body from its official activities. The scope and method of finding the basis for the decision is determined by the administrative body. Data from public administration information systems and extracts from them, except for data and extracts from the criminal record, are considered generally known facts and are usable for legal purposes. The party to the proceedings and the person involved do not have to prove these data to the administrative authority with documents. Documents issued by the administrative body and the content of the administrative body's own records are considered facts known to the administrative body from official activities, which the party to the proceedings and the person involved do not have to document to the administrative body.

(3) At the request of an administrative body, state bodies, local self-government bodies, natural persons and legal entities are obliged to report facts that are important for proceedings and decisions.

- 3 Next the **Customs Act** might apply if customs controls and inspections are needed to verify certain conduct of an Economic Operator in relation to customs duties:

4 **THE LAW (199/2004 Coll.) of March 10, 2004 The Customs Act and on amendments and additions to certain laws**
Customs procedure

Section 24

(1) Customs procedure means a procedure whose purpose is to decide whether and under what conditions goods imported, exported or transported through the customs territory of the Union are admitted to the proposed customs regime or re-exported.

(2) The customs procedure begins with the filing of a customs declaration or re-export declaration.

- 5 If certain conduct of an Economic Operator relates to tax duties, which relate to the EU budget, the **Tax Code and the administrative rules on the tax inspection** will apply:

Tax Code
THIRD PART
TAX AUDIT PROCEDURE

Section 44 Tax inspection

(1) With a tax audit, the tax administrator ascertains or verifies facts decisive for the correct determination of the tax or compliance with the provisions of special regulations.

1) Tax control is carried out to the extent that is absolutely necessary to achieve its purpose.

(2) The tax audit is carried out at the tax entity or at the place where the purpose of the audit requires it.

(3) The tax administrator can also carry out a tax audit of a tax entity to which another tax administrator is responsible; this does not apply if the tax administrator is the municipality.

(4) The tax audit of the same tax for the tax period for which it has already been carried out can be carried out again with the same tax subject,

(a) if the tax subject requests a tax refund with an additional tax return,

(b) if the tax entity requests a refund of the amount according to special regulations, 35)

(c) at the initiative of the ministry or the financial directorate,

(d) at the request of law enforcement authorities or authorities of the Police Force.

[Article 6 Access to information in databases prior to the opening of an investigation – omitted]

6. Article 7 Investigations Procedure

[...] 3. The **competent authorities of Member States** shall give the necessary assistance to enable the staff of the Office to fulfil their tasks in accordance with this Regulation effectively and without undue delay. When providing such assistance, the competent authorities of Member States shall **act in accordance with any national procedural rules applicable to them.**

3a. At the request of the Office, which shall be explained in writing, in relation to matters under investigation, the relevant competent authorities of the Member States shall, **under the same conditions as those that apply to the national competent authorities,** provide the Office with the following:

- (a) information available in the centralised automated mechanisms referred to in Article 32a(3) of Directive (EU) 2015/849 of the European Parliament and of the Council (4);
- (b) where strictly necessary for the purposes of the investigation, the record of transactions.

The request of the Office shall include a justification of the appropriateness and proportionality of the measure with regard to the nature and gravity of the matters under investigation. Such request shall refer only to information referred to in points (a) and (b) of the first subparagraph.

Member States shall notify to the Commission the relevant competent authorities for the purposes of points (a) and (b) of the first subparagraph.

6. Where investigations show that it might be appropriate to take precautionary administrative measures to protect the financial interests of the Union, the Office shall without delay inform the institution, body, office or agency concerned of the investigation in progress. The information supplied shall include the following:

- (a) the identity of the official, other servant, member of an institution or body, head of office or agency, or staff member concerned and a summary of the facts in question;
- (b) any information that could assist the institution, body, office or agency concerned in deciding on the appropriate precautionary administrative measures to be taken in order to protect the financial interests of the Union;
- (c) any **special measures of confidentiality recommended**, in particular in cases entailing the use of investigative measures falling within the competence of a national judicial authority or, in the case of an **external investigation**, within the **competence of a national authority, in accordance with the national rules applicable to investigations.**

The institution, body, office or agency concerned may at any time consult the Office with a view to taking, in close cooperation with the Office, any appropriate precautionary measures, including measures for the safeguarding of evidence. The institution,

body, office or agency concerned shall inform the Office without delay about any precautionary measures taken.

7. Where necessary, it shall be for the **competent authorities of the Member States**, at the Office's request, to take the **appropriate precautionary measures under their national law**, in particular measures for the **safeguarding of evidence**.

a) References to National Law

The references in Art. 7 OLAF Regulation can be interpreted from the point-of-view of Slovak national law as follows:

Sources & national sections 1:

Para 3	The complete list of the competent authorities in Slovakia (including Payment and Managing authorities e.g. in the area of the collocation of structural funds) can be retrieved from above → Competent authorities. For further information and situations that require specific information the Slovakian AFCOS should be contacted, see → Art. 12a OLAF. “Any procedural rules applicable to them” refers the Customs Code, the Financial Administration Code, the VAT Act and the Tax Act. All of these Acts concern, as can be seen in Art. 3 above, procedural requirements for certain actions or investigative steps.”
Para 3a (a) (b)	The same conditions as those that apply to the national competent authorities” under which the competent Slovak authorities shall act, refers to the rules on which another national authority can request e.g. information from a customs database.
Para 6 (c)	The wording special measures of confidentiality recommended” relates, from the point of view of Slovak law to the authorities that take part in external investigations as national partner of OLAF. Thus, first at all the authorities, which were mentioned above are concerned → Competent authorities. The confidentiality rules during investigation in an external investigation are listed above as well → „Confidentiality recommended.
Para 7	If OLAF requests the Slovak authorities shall take “appropriate precautionary measures under their national law” and particularly focus the safeguarding of evidence. During the external investigation it is most likely that the Customs Code, the Financial Administration Code, the VAT Act and the Tax Act apply. All these Acts concern rules on the safeguarding of evidence during an auditor an administrative financial inspection concerning irregularities. See above → Safeguarding of evidence.

b) References to National Authorities

- 3 The complete list of the competent authorities in Slovakia (including Payment and Managing authorities e.g. in the area of the collocation of structural funds) can be retrieved from above → Competent authorities. For further information and situations that require specific information the Slovakian AFCOS should be contacted, see → Art. 12a OLAF.

7. Article 8 Duty to Inform the Office

[...] 2. The institutions, bodies, offices and agencies and, unless **prevented by national law**, the **competent authorities of the Member States** shall, at the request of the Office or on their own initiative, transmit without delay to the Office any document or information they hold which relates to an ongoing investigation by the Office. [...]

3. The institutions, bodies, offices and agencies and, unless **prevented by national law**, the **competent authorities of Member States** shall transmit without delay to the Office, at the request of the Office or on their own initiative, any other information, documents or data considered pertinent which they hold, relating to the fight against fraud, corruption and any other illegal activity affecting the financial interests of the Union.

Please be aware

ONÚ OLAF, the **Slovakian Central AFCOS Office** receives submissions from the public on suspicions of damage to the EU's financial interests in the Slovak Republic electronically via the e-mail addresses nezrvanlosti@vlada.gov.sk and afcossr@vlada.gov.sk, which are published on ONÚ OLAF's website and in written form by post.

Figure 5 ONÚ OLAF Logo

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- 2 A **report obligation** can at least be determined from the principle of sincere cooperation with Union bodies, cf. Art. 4 para 3 TEU. This principle applies in all areas of potential irregularities and frauds (for the typology of EU frauds see Hauck 2025b, the EU Fraud Commentary and see above Art. 26 EPPO Regulation, where the material scope of the EPPO is determined). Additionally, Art. 12a in combination with Art. 8 para 2 and 3 OLAF Regulation 883/2013 obliges the AFCOS of the present Member State to report to OLAF any of the requested material. The obligations exist throughout the different areas of irregularities (tax revenue related, customs revenue related; tax expenditure related i.e. structural funds area, direct grants etc.) and are therefore enshrined in different

national laws. The competent authorities of the Member States are either the same that can conduct external investigations (in cases of resistance, Sigma Orionis³¹³) or those that must be informed by the Director General if he/she decides not open a case according to Art. 5 para 5 OLAF Regulation No 883/2013 as amended 2020/2223.

An example for **Art. 8 para 3 OLAF Regulation** in Slovakia is the Criminal Office of Financial Administration (*Kriminálny úrad* FS), which is competent to deal with information by national tax offices or customs offices. It must assess the information and then eventually forward it to the national AFCOS or directly to OLAF, if the information documents or data relate to the fight against fraud, corruption and any other illegal activity affecting the financial interests of the Union. If the suspicion is criminal by nature the Criminal Office might be competent but if the information proves to be relevant only to an administrative action, sanction etc. the Criminal Office needs to refer the case to OLAF. 3

The Annual Report 2020 of the State Office of the Government analysed the information duties policy and the actual outcome in practice: 4

It found that: 5

“In 2020, ONÚ OLAF received **63 submissions from the public** about suspected harm or threats to the EU’s financial interests. In 2020, ONÚ OLAF processed 29 submissions, of which 5 submissions were the impetus for ONÚ OLAF to carry out checks and 24 submissions were processed directly within ONÚ OLAF or were processed in other ways, e.g. by the fact that they were not received by ONÚ OLAF. postponed due to the fact that the subject of the initiative was not covered by EU funds, RO/SO ANNUAL REPORT OF THE GOVERNMENT OFFICE OF THE SLOVAK REPUBLIC 2020 withdrawn from the NRP contract, the suspicion was not confirmed, the given project had already been examined by the Slovak Ministry of Finance, the author was sent a request to supplement a submission to which he did not respond, etc. ONÚ OLAF forwarded 2 submissions to ÚVO, 1 submission to NAKA P PZ SR and 31 submissions were forwarded to administrative and possibly intermediary bodies (e.g. Ministry of Interior and Communications of the Slovak Republic, PPA, MŽP of the Slovak Republic, etc.).”³¹⁴

The Report shows that the report policy is quite important as it enables ONÚ OLAF to submit as a **central point of contact** condensed information to the European Anti-Fraud Office as the coordinator and administrative control body. 6

³¹³ See Art 3 OLAF Regulation above in this Chapter.

³¹⁴ See <https://www.culture.gov.sk/operacne-programy-strukturalne-fondy/olaf/>. Accessed 30 June 2025.

II. References to National law in the OLAF Regulation (Article 9–17 OLAF Regulation)

1. Article 9 Procedural Guarantees

[...] 3. As soon as an investigation reveals that an official, other servant, member of an institution or body, head of office or agency, or staff member may be a person concerned, that official, other servant, member of an institution or body, head of office or agency, or staff member shall be informed to that effect, provided that this does not prejudice the conduct of the investigation or of any investigative proceedings **falling within the remit of a national judicial authority.**

4. [...] In duly justified cases where necessary to preserve the confidentiality of the investigation or an ongoing or future criminal investigation by the EPPO or a national judicial authority, the Director-General may, where appropriate after consulting the EPPO or **the national judicial authority concerned**, decide to defer the fulfilment of the obligation to invite the person concerned to comment. [...]

a) Article 9 para 3 Remit of a National Judicial Authority

- 1 The remit of a national judicial authority in the Slovak Republic depends on the wording of Art. 9 para 3, which relates to conduct of the investigation or any investigative proceedings, which this authority may carry out. This limits the scope of competent authorities to these, which can really investigate.

b) Article 9 para 4 – National Judicial Authorities

- 2 In external investigations, a view authorities may be competent. See above “National authorities during on the spot-checks”.

2. Article 10 Confidentiality and Data Protection

[...] 3. The institutions, bodies, offices or agencies concerned shall ensure that the **confidentiality of the investigations** conducted by the Office is respected, together with the legitimate rights of the persons concerned, and, where judicial proceedings have been initiated, that **all national rules applicable to such proceedings** have been adhered to. [...]

a) National Rules Applicable to Judicial Proceedings in the Member State

Rules, which relate to OLAF proceedings and, which are applicable to judicial proceedings in the Slovak Republic at the same time are anchored e.g. in the Act 162/2015 Coll., the Administrative Court Code.³¹⁵ **1**

b) Specifications

Specifications on national rules applicable to juridical proceedings in the Slovak Republic can be found in the main Codes mentioned above. **2**

The Acts, which apply in relation to external investigations concern rules on confidentiality and data protection during external investigations. See above → Confidentiality Rules. **3**

³¹⁵ 162 Zákon z 21. mája 2015 Správny súdny poriadok.

3. Article 11 Investigation Report and Action to Be Taken Following Investigations

[...] 2. In drawing up the reports and recommendations referred to in paragraph 1, account shall be taken of the relevant provisions of Union law and, in so far as it is applicable, **of the national law of the Member State concerned.**

Reports drawn up on the basis of the first subparagraph, together with all evidence in support and annexed thereto, shall constitute admissible evidence:

(a) in judicial proceedings of a non-criminal nature before national courts and in administrative proceedings in the Member States;

(b) in criminal proceedings of the Member State in which their use proves necessary in the **same way and under the same conditions** as administrative reports drawn up by **national administrative inspectors** and shall be subject to the **same evaluation rules as those applicable to administrative reports drawn up by national administrative inspectors** and shall have the same evidentiary value as such reports;

(c) in judicial proceedings before the CJEU and in administrative proceedings in the institutions, bodies, offices and agencies.

Member States shall notify to the Office **any rules of national law relevant** for the purposes of point (b) of the second subparagraph.

With regard to point (b) of the second subparagraph, Member States shall, upon request of the Office, send to the Office the **final decision of the national courts** once the **relevant judicial proceedings** have been finally **determined** and the final court decision has become **public**.

The power of the CJEU and national courts and competent bodies **in administrative and criminal proceedings to freely assess the evidential value** of the reports drawn up by the Office shall not be affected by this Regulation. [...]

3. Reports and recommendations drawn up following an external investigation and any relevant related documents shall be sent to the **competent authorities of the Member States** concerned in accordance with the rules relating to external investigations and, if necessary, to the institution, body, office or agency concerned. The competent authorities of the Member State concerned and, if applicable, the institution, body, office or agency shall take such action as the results of the external investigation warrant and shall report thereon to the Office within a time limit laid down in the recommendations accompanying the report and, in addition, at the request of the Office. Member States may notify to the Office the relevant national authorities competent to deal with such reports, recommendations and documents.

a) References to National Law

Sources & national sections 2:

Para 2	See Art. 3 OLAF above.
Para 2 (a)	See Art. 3 OLAF above.
Para 2 (b)	<p>SIXTH CHAPTER</p> <p>PROVING</p> <p>The first part</p> <p>Proving</p> <p>Section 119 General provisions</p> <p>(1) In criminal proceedings, evidence must be given in particular</p> <p>(a) whether an act has occurred and whether it has the characteristics of a criminal offence,</p> <p>(b) who committed this act and for what motives,</p> <p>(c) the seriousness of the act, including the causes and conditions of its commission,</p> <p>(d) the personal circumstances of the offender to the extent necessary to determine the type and amount of punishment and the imposition of a protective measure and other decisions,</p> <p>(e) consequence and amount of damage caused by the crime,</p> <p>(f) income from criminal activity and the means to commit it, their location, nature, condition and price.</p> <p>(2) Everything that can contribute to the proper clarification of the matter and that was obtained from the means of evidence according to this law or according to a special law can serve as evidence. Means of evidence are, in particular, the questioning of the accused, witnesses, experts, opinions and expert statements, verification of the statement on the spot, reconnaissance, reconstruction, investigative attempt, inspection, things and documents important for criminal proceedings, notification, information obtained by using information and technical means or means operatively - search activity.</p> <p>(3) Evidence can also be procured by the parties at their own expense. In case of acquittal under s. 285 letter a), b) or c) will compensate the accused for the purposefully incurred costs by the state.</p> <p>(4) Evidence obtained by unlawful coercion or the threat of such coercion may not be used in a proceeding except as evidence against the person who used such coercion or threat of coercion.</p>

Para 2 (c)	The provisions, which are important for the use of OLAF reports under national law can be found in the CPC (rules on evidence) as well as the Financial Administration Act.
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b) National Authority, Para 3

- 4 The complete list of the competent authorities in Slovakia (including Payment and Managing authorities e.g. in the area of the collocation of structural funds) can be retrieved from above → Competent authorities. For further information and situations that require specific information the Slovakian AFCOS should be contacted, see → Art. 12a OLAF.

c) More Rules on OLAF Investigators as Expert Witnesses in Criminal Trials

- 5 The following rules from the Slovakian CPC will apply if OLAF investigators are heard as witnesses in criminal cases:

6 **Professional activity and expert activity**

Section 141 Professional activity

(1) If expert knowledge is needed to clarify a fact important for criminal proceedings, the authority responsible for criminal proceedings and in proceedings before the court shall request an expert statement from the chairman of the senate outside the expert activity carried out according to a special law. In simple cases, one can be satisfied with a written confirmation, the correctness of which is not in doubt.

(2) The request for an expert statement or written confirmation pursuant to paragraph 1 shall be decided by a measure.

(3) The law enforcement authority or the court will request an expert statement or written confirmation primarily from an organization specialized in the activity that is the content of the expert statement or written confirmation. In the expert opinion or written confirmation, this organization shall state the name of the person who can be heard as a witness to the content of the expert opinion or written confirmation.

(4) If the circumstances of the case require it, the person who processes the expert statement will be allowed to familiarize himself with the content of the file, especially with the evidence presented, to the necessary extent. At his suggestion, the evidence he needs for the purpose of submitting an expert opinion can also be produced.

(5) An expert opinion or written confirmation can also be requested from a state authority, which always submits an expert opinion or written confirmation without compensation.

Expert activity

Section 142

(1) If, due to the complexity of the clarified fact, the procedure according to s. 141 is not sufficient, the authority acting in criminal proceedings and in the proceedings before

the court shall appoint an expert to submit an expert opinion. If it is a matter of clarifying a particularly complex fact, two experts will be involved. Two experts must always be recruited if it is a question of the mental state and the autopsy of the corpse.

(2) A doctor who treated the deceased during the illness that preceded death may not be brought in as an expert for the examination and autopsy of the corpse.

(3) The appointment of an expert shall be decided by resolution. A complaint can be filed against the resolution for material reasons or for the person of the expert.

Section 143

(1) The authority active in criminal proceedings or the court shall hire an expert organization specialized in the activity, which is the content of the expert opinion, into the criminal proceedings for the submission of an expert opinion according to s. 142. In the expert opinion, this organization shall state the name of the expert who can be heard on the content of the expert opinion.

(2) If no person is registered in the relevant department or branch or a person registered in the list of experts cannot submit an expert opinion, or the submission of an expert opinion would be associated with disproportionate difficulties or costs, another person with the necessary professional and civil prerequisites can be added to the proceedings, if he agrees with that. Such a person is obliged to take an oath according to a special law before performing expert work; if it is a legal entity, the pledge is made by a natural person authorized by this legal entity to perform expert work.

Section 144

(1) Upon admission, the expert must be notified of the obligation to report without delay the facts for which he could be excluded or which prevent him from acting as an expert in the matter. He must also be instructed on the importance of an expert opinion from the point of view of general interest and on the criminal consequences of a knowingly false expert opinion.

(2) If one of the parties procures an expert opinion, the competent authority in criminal proceedings or the court will inform the expert about the circumstances mentioned in paragraph 1.

Section 145 Preparation of an expert opinion and questioning of an expert

(1) The tasks that the expert has to solve from the point of view of his expertise are usually determined in the resolution on hiring an expert, in the form of questions. Care must be taken to ensure that the expert is not authorized to solve legal questions or to evaluate the evidence presented, or to draw legal conclusions. The expert must be allowed to familiarize himself with the contents of the file, especially with the evidence presented, to the necessary extent. He may also be allowed to participate in the ques-

tioning of the accused, witnesses or in the taking of other evidence. At the expert's suggestion, the evidence he needs for the purpose of submitting an opinion can also be produced. During such evidence, he has the right to be present and may ask questions to the interrogated persons. A file can be loaned to an expert.

(2) As a rule, the expert submits an opinion in writing. Only exceptionally, in simpler cases, can he be allowed to dictate it into the minutes of the interrogation. If the expert prepared the opinion in writing, it is enough to refer to it during the hearing. The report is also delivered to the defence attorney, at the expense of the defence.

(3) If more than one expert was present and after mutual consultation came to the same conclusions, it is enough if the one of them, whom they themselves determined, gives the opinion. If the experts' conclusions differ, each of them submits an opinion separately.

(4) In the preliminary proceedings, it is possible to waive the questioning of an expert if the police officer or prosecutor has no doubts about the reliability and completeness of the submitted opinion.

(5) If the report was procured by the accused, the victim or the involved person, it shall be delivered to the prosecutor and other parties whose interests are affected.

Section 146 Expert opinion errors

If there are doubts about the correctness of the expert opinion or if the expert opinion is unclear or incomplete, the expert must be asked to explain or supplement the opinion. If this would not lead to the removal of doubts or ambiguities in the expert opinion or to the completeness of the expert opinion, another expert must be hired.

Section 147 Expert institute opinion

(1) In exceptional and particularly serious cases requiring a special scientific assessment or to review an expert's opinion, the law enforcement agency or the court may hire an expert institute to submit an expert opinion.

(2) If there is no legal entity registered as an expert opinion in the relevant field or branch, or an expert opinion entered in the list cannot submit an expert opinion, or the submission of an expert opinion would be associated with disproportionate difficulties or costs, another legal entity can be included in the proceedings to submit an expert opinion, which is a specialized scientific and professional workplace or a specialized professional workplace.

(3) An expert institute or a legal entity appointed to submit an expert opinion according to paragraph 2 is obliged to process the expert opinion in writing, in which it indicates the persons who participated in the preparation of the expert opinion and their possible different conclusions. If, during the processing of the expert opinion, they reached the

same conclusions, the person who can be heard as an expert for the purposes of criminal proceedings is determined in the expert opinion.

4. Art. 12 Exchange of Information Between the Office and the Competent Authorities

[...] 2. Without prejudice to Articles 10 and 11, the Director-General shall transmit to the **judicial authorities of the Member State concerned** information obtained by the Office, in the course of internal investigations, concerning facts which fall within the **jurisdiction of a national judicial authority**. [...]

3. The **competent authorities of the Member State concerned** shall, unless **prevented by national law**, inform the Office without delay, and in any event within 12 months of receipt of the information transmitted to them in accordance with this Article, of the action taken on the basis of that information.

4. The Office may **provide evidence** in proceedings before national courts and tribunals **in conformity with national law** and the Staff Regulations. [...]

d) Article 12 para 1 OLAF Regulation (Competent Authorities and Appropriate Action in Accordance with Their National Law)

The complete list of the competent authorities in Slovakia (including Payment and Managing authorities e.g. in the area of the collocation of structural funds) can be retrieved from above → Competent authorities. For further information and situations that require specific information the Slovakian AFCOS should be contacted, see → Art. 12a OLAF.

1

e) Article 12 para 2 OLAF Regulation (Judicial Authorities of the Member State Concerned)

The judicial authorities of Slovakia can concern those national authorities, which have the power to conduct investigations on their own and proceed with a decision that concerns the natural or legal person (such as an administrative sanction, the exclusion from future contracts, etc.). The judicial authorities may encompass as well the courts of Slovakia, if a proceedings is already on-going.

2

f) Article 12 para 3 OLAF Regulation (Information to the Office by Competent Authorities of the Member State Concerned)

This list can be retrieved from above → Competent authorities.

3

g) Article 12 para 4 OLAF Regulation (Providing Evidence in Court Proceedings Before National Courts and Tribunals in Accordance with National Law)

4 Providing evidence in court proceedings before national courts and tribunals in conformity with national law depends e.g. on the Administrative Procedure Code:

5 **Administrative Procedure Code**

Section 33

(1) The participant in the proceedings and the person involved have the right to propose evidence and supplement it and to ask witnesses and experts questions during the oral hearing and local inspection.

(2) The administrative authority is obliged to give the participants in the proceedings and the persons involved the opportunity to comment on the basis of the decision and the method of its determination, or to propose its addition, before issuing the decision.

Section 34

(1) All means that can be used to establish and clarify the true state of affairs and that are in accordance with legal regulations can be used for proof.

(2) The evidence is mainly the questioning of witnesses, expert opinions, documents and inspection.

(3) The participant in the proceedings is obliged to propose evidence known to him in support of his claims.

(4) The taking of evidence belongs to the administrative authority.

(5) The administrative body evaluates the evidence at its discretion, each piece of evidence individually and all evidence in their mutual context.

(6) Facts generally known or known to the administrative body from official activities do not need to be proven.

Section 35 Witnesses

(1) Everyone is required to testify as a witness; he must testify truthfully and must not withhold anything.

(2) Anyone who discloses classified information, bank secrets, tax secrets, trade secrets or violates a duty of confidentiality expressly imposed or recognized by law may not be heard as a witness, unless he is relieved of this duty by the competent authority or by the person in whose interest he has this duty.

(3) Denunciation can be refused by the person who would cause the danger of criminal prosecution to himself or close persons; their calculation is governed by the Civil Code.

(4) The administrative authority will instruct the witness before the hearing about the possibility of refusing to testify, about his obligation to testify truthfully and not to withhold anything, and about the legal consequences of false or incomplete testimony.

Section 36 Experts

If an expert opinion is necessary for the expert assessment of facts important for the decision, the administrative authority will appoint an expert. The decision to appoint an expert may be appealed.

Section 37 Documents

(1) The administrative authority may order a party to the proceedings or another person who has a document necessary to take evidence to present it.

(2) Submission of the document may not be requested or may be refused for reasons for which the witness may not be heard or is entitled to refuse to testify.

Section 38 A lookout

(1) The owner or user of the object is obliged to present the object of the inspection to the administrative authority or to undergo an on-site inspection.

(2) The inspection cannot be carried out or may be refused for reasons for which the witness may not be heard or is entitled to refuse to testify.

(3) The administrative body will invite the participant in the proceedings and the person who is authorized to dispose of the object of the inspection to the local inspection.

Section 39 Affidavit

(1) An administrative authority may accept a sworn statement of a party to the proceedings instead of evidence, unless a special law provides otherwise.

(2) The administrative authority will not admit the affidavit if it is prevented by the general interest or if it would violate the equality between the participants in the proceedings. An affidavit cannot replace an expert opinion.

(3) In the affidavit, the participant is obliged to provide true information. The administrative authority must warn the party to the proceedings of the legal consequences of a false affidavit.

Section 40 Preliminary questions

(1) If a question arises in the proceedings that has already been legally decided by the competent authority, the administrative authority is bound by such a decision; otherwise, the administrative authority can make a judgment on such an issue or give the competent authority an initiative to initiate proceedings.

(2) As a preliminary question, the administrative authority cannot make a judgment about whether and who committed a crime, misdemeanour or other administrative offence, or about the personal status of a natural person, or about the existence of a legal entity, if it is up to the court to decide on it.

Ensuring the course and purpose of the proceedings

Section 41 Summons

(1) The administrative authority summons persons whose personal participation in the hearing of the case is necessary.

(2) In the summons, the administrative authority will draw attention to the legal consequences of failure to appear.

Section 42 Presentation

(1) A participant in the proceedings or a witness who does not appear before the administrative authority without a proper excuse or without serious reasons for being summoned again, and without whose personal participation the proceedings cannot take place, may be produced.

(2) The demonstration will be performed by the Police Force on the basis of a written request from the administrative body.

Section 43 Preliminary measures

(1) Before the end of the proceedings, the administrative authority may, to the extent necessary to ensure its purpose

(a) to impose on the participants to do something, to refrain from something or to suffer something;

(b) to order the securing of things to be destroyed or rendered useless, or which are necessary for the taking of evidence.

(2) The administrative authority cancels the preliminary measure as soon as the reason for which it was ordered disappears; otherwise, it ceases to be effective on the day the decision on the matter becomes final.

(3) An appeal against a decision on a preliminary measure does not have a suspensory effect.

Section 44 Request

(1) Administrative bodies perform procedural acts within the scope of their jurisdiction.

(2) If an administrative authority cannot perform any procedural act within its jurisdiction or if it is expedient for other reasons, it is entitled to request that it be performed by another administrative authority of the same or lower level.

(3) The requested administrative authority is obliged to comply with the request within the limits of its competence within a period of 15 days at the latest, if a longer period is not specified in the request.

5. Article 12a Anti-fraud Coordination Services

1. Each Member State shall, for the purposes of this Regulation, designate a service (the ‘anti-fraud coordination service’) to facilitate effective cooperation and exchange of information, including information of an operational nature, with the Office. Where appropriate, **in accordance with national law**, the anti-fraud coordination service may be regarded as a competent authority for the purposes of this Regulation. [...]

a) General Remarks

aa. Definition and History

Cooperation, Coordination and Facilitation are **buzz words in anti-fraud literature**.³¹⁶ **1** Anti-fraud coordination services are known worldwide and exist in many international organizations and cooperate with nation states.³¹⁷ In the EU the term “AFCOS” has a very special meaning as it means the Anti-fraud coordination services created on behalf of the European Anti-fraud Office for the **facilitation of interactions** with the national Member States of the EU (see recitals below).³¹⁸ The obligation to designate these services runs and derives from primary Union law. Art. 325 TFEU (ex-Art. 280 TEC) requests the Union and the Member States to fight fraud (together). The **history of these services**, adapted to the financial and budgetary law sector and set-up in the Member States’ internal justice and financial systems dates to the early 2000s.³¹⁹ Historically, the coordinating bodies emerged primarily in the new Member States that were awaiting accession. The European Parliament has already in 2010 called for the AFCOS to be set up as independent bodies in the MS. Today one could not be further from this idea than ever, since the AFCOS are **mostly subordinated deep in the structure of a Financial or Treasury Department/Ministry**, Financial Inspections Services of the Treasury De-

³¹⁶ Kuhl 2019, p. 135 (160 et seq.); Well 2014; Spink 2019; Saporta and Maraney 2022; FCPA 2012; ECA 2022; Malan 2022, pp. 135–139; focusing on the customs area van der Paal et al. 2019; de Vries 2022, pp. 401–463; House of Lords Session 2013, pp. 32 et seq. and see for the Slovakian example <https://www.culture.gov.sk/operacne-programy-strukturalne-fondy/olaf/>. Accessed 30 June 2025.

³¹⁷ Bartsiotas and Achamkulangare 2016; see World Customs Organization, http://www.wcoomd.org/en/about-us/partners/international_organizations.aspx. Accessed 30 June 2025; see UNDOC, <https://www.unodc.org/unodc/en/corruption/COSP/session9-resolutions.html>. Accessed 30 June 2025, focusing on the designation of anti-corruption bodies. They exist even on national level and are especially common in federal state systems, see Austria, which was special “Betrugsbekämpfungskoordinator:innen” <https://www.bmf.gv.at/en/topics/combating-fraud/anti-fraud-units/anti-fraud-coordinators.html>. Accessed 30 June 2025: “In each office there is an Anti-Fraud Coordinator (AFC; in German: Betrugsbekämpfungskoordinator, BBKO) for the individual sectors and regional customs units. They are members of the management and communicate in their function at management level and with each other. The AFC is the point of contact for all anti-fraud matters at the local level, within the department for other organisational units, as well as externally for institutions and public authorities. They also act as an information hub to the outside world, for example when it comes to external information exchange or cooperation with external institutions and authorities.”

³¹⁸ Kuhl 2019, p. 135 (164).

³¹⁹ Quirke 2015, p. 232 (236 et seq.).

partment/Ministry, the Department of Commerce, or the Ministry/Department of the Interior. The **simplicity of the coordination** from within a ministry and the size of the administrative apparatus certainly speak in favour of this, but the interconnectedness is also problematic from the point of view of efficiency (states with political goodwill coordinate very easily and others are politically manoeuvrable):

“Friday 24 April 2009 Protection of the Communities’ financial interests and the fight against fraud - Annual Report 2007 P6_TA(2009)0315 European Parliament resolution of 24 April 2009 on the protection of the Communities’ financial interests and the fight against fraud - Annual Report 2007 (2008/2242(INI)) 2010/C 184 E/14 The European Parliament,”

68. points out that the Anti-Fraud Coordination Units (AFCOS) set up for OLAF in the Member States that joined the European Union after 2004 are very important sources of information and contact points for OLAF; points out, however, **that the functional added value of these offices (in particular in terms of reporting irregularities to the Commission) is minimal as long as they are not independent from national administrations**; therefore calls on the Commission to submit a proposal to Parliament’s competent committee on how the work of these offices could be made more useful and considers it necessary to improve cooperation with the candidate countries”³²⁰

- 2 At least there is legal and technical oversight of the areas of administration in most states and nowadays the AFCOS are implemented at the highest level.³²¹
- 3 However, the existing Member States are also **aware of weaknesses in the fight against fraud**. Only since 2010 and in the last decade has more attention been paid to these coordination points. They have become a *sine qua non* in the EU’s fight against fraud and they are becoming more and more the “eyes and ears” of OLAF in the Member States. They only have their own investigative skills, which would make them an “extended arm” of OLAF in the member states, if at all, e.g. in Bulgaria or Italy. On the other hand, in Germany and France, they are more active in the background and do not

³²⁰ See OJ, 8 July 2010, CE 184/72, 24 April 2009 Schutz der finanziellen Interessen der Gemeinschaften und Betrugsbekämpfung - Jahresbericht 2007 P6_TA (2009)0315 Entschließung des Europäischen Parlaments vom 24. April 2009 zu dem Schutz der finanziellen Interessen der Gemeinschaften und der Betrugsbekämpfung – Jahresbericht 2007 (2008/2242(INI)) 2010/C 184 E/14 Das Europäische Parlament, “68. weist darauf hin, dass die Stellen zur Koordinierung der Betrugsbekämpfung (AFCOS), die für OLAF in den Mitgliedstaaten eingerichtet wurden, die der Europäischen Union nach 2004 beigetreten sind, für OLAF sehr wichtige Informationsquellen und Kontaktpunkte sind; verweist jedoch darauf, dass der funktionale Mehrwert dieser Büros (insbesondere hinsichtlich der Meldung von Unregelmäßigkeiten an die Kommission) minimal ist, solange sie nicht von den nationalen Verwaltungen unabhängig sind; fordert die Kommission daher auf, dem zuständigen Ausschuss des Parlaments einen Vorschlag dahingehend vorzulegen, wie die Arbeit dieser Büros nutzbringender gestaltet werden könnte, und hält es für notwendig, die Zusammenarbeit mit den Kandidatenländern zu verbessern; [...]”

³²¹ Byrne 2018, p. 13.

appear too clearly. Activity reports may also have to be requested by the Commission, i.e. the responsible departments of OLAF.

bb. Legislative Developments

The Commission has evaluated the impact of the AFCOS in the past decade.³²² Recent changes at the beginning of the 2020s have enlarged the competences of the AFCOS. These are now even allowed to cooperate with each other and not only with OLAF in Luxembourg alone, which was the case prior to the amendments of the Regulation (EU) 2020/2223. 4

The recent changes describe the role of the AFCOS in the recitals. Thus, by reading them the task and role of these bodies becomes vivid: 5

(23) The Office is able, under Regulation (EU, Euratom) No 883/2013, to enter into administrative arrangements with **competent authorities of Member States**, such as anti-fraud coordination services, and institutions, bodies, offices and agencies, in order to specify the arrangements for their cooperation under that Regulation, in particular **concerning the transmission of information, the conduct of investigations and any follow-up action**. 6

(30) Due to the large diversity of national institutional frameworks, Member States should, on the basis of the principle of sincere cooperation, **have the possibility to notify to the Office the authorities that are competent to take actions upon recommendations of the Office**, as well as the authorities that need to be informed, such as for financial, statistical or monitoring purposes, for the performance of their relevant duties. Such authorities **may include national anti-fraud coordination services**. In accordance with the settled case-law of the CJEU, the Office recommendations included in its reports have no binding legal effects on such authorities of Member States or on institutions, bodies, offices and agencies.

(37) The anti-fraud coordination services of Member States were introduced by Regulation (EU, Euratom) No 883/2013 to facilitate an effective cooperation and exchange of information, including information of an operational nature, between the Office and Member States. The Commission evaluation report concluded that they have contributed

³²² Commission Staff Working Document Evaluation of the application of Regulation (EU, EURATOM) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 Accompanying the document Commission report to the European Parliament and the Council., pp. 3, 12, 72.

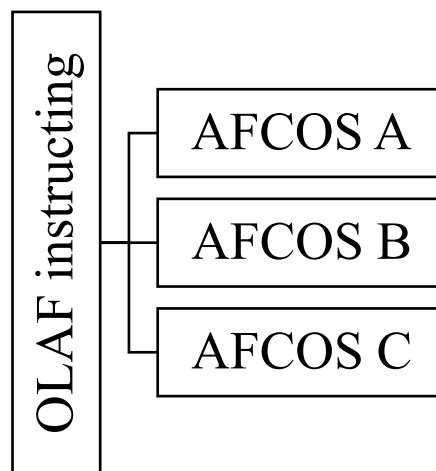
The Commission document was accompanied by a Report (called ICF Report 2017), which resulted from an external study: European Commission, European Anti-Fraud Office, Evaluation of the application of Regulation No 883/2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF): final report, Publications Office 2017, <https://data.europa.eu/doi/10.2784/281658>. Accessed 30 June 2025.

positively to the work of the Office. The Commission evaluation report also identified the **need to further clarify the role of those anti-fraud coordination services** in order to ensure that the Office is provided with the necessary assistance to ensure that its investigations are effective, while leaving the organisation and powers of the anti-fraud coordination services to each Member State. In that regard, the anti-fraud coordination services should be able to provide or coordinate the **necessary assistance** to the Office **to carry out its tasks effectively, before, during or at the end of an external or internal investigation.**

(40) It should be possible for the anti-fraud coordination services in the context of coordination activities to provide assistance to the Office, as well as for the anti-fraud coordination services **to cooperate among themselves**, in order to further reinforce the available mechanisms for cooperation in the fight against fraud.

cc. Visualisation of Old (Prior to 2020) vs. New (Since 2020) Cooperation and the Role of AFCOS

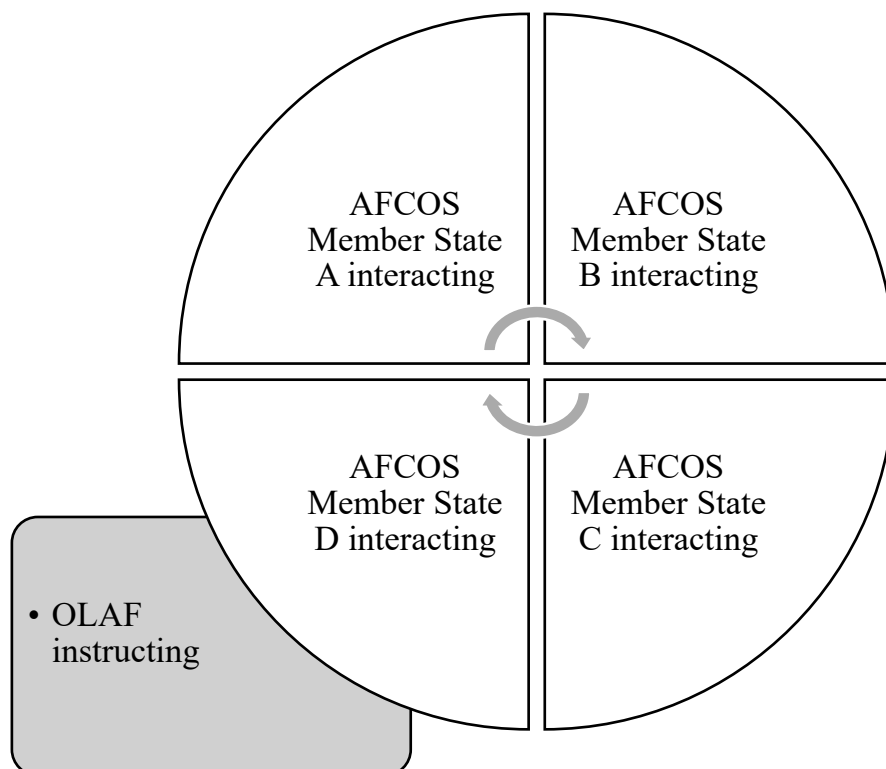
Figure 6: Visualization of the old cooperation by virtue of Regulation No. 883/2013



Source: Own Compilation.

Figure 7: Visualization of the new cooperation by virtue of Regulation No. 883/2013 (as amended 2020/2223)

7



Source: Own Compilation.

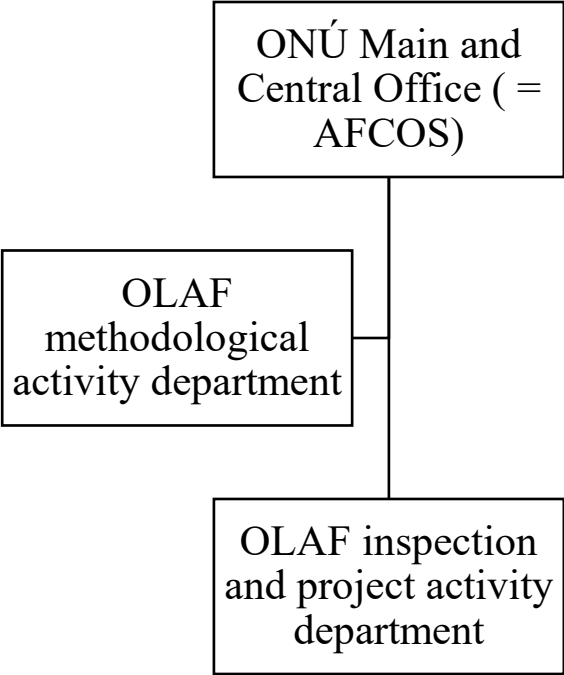
b) A Closer Look at the Relevant AFCOS in the Present Member State

The basis of the national AFCOS is s. 24 para. 5 of Act No. 575/2001 Coll. on the organisation of state activities and organisation of the central state administration, as amended, and pursuant to s.5 of Act No. 528/2008 Coll. on grants and assistance from European Community funds, as amended, and Section 5 of Act No. 292/2014 Coll. on the Contribution of European Structural and Investment Funds and on Amendments to Certain Acts, as amended.³²³

³²³ See State Office of the Government, Annual Report 2020, See https://www.vlada.gov.sk/share/uvsr/vs_uvsr_2020.pdf?csrt=15041807968212720377. Accessed 30 June 2025.

8 The Slovakian AFCOS is divided into two sub-offices:

9 *Figure 8: Slovakian AFCOS*



Source: Information obtained from: See <https://www.olaf.vlada.gov.sk/posobnost-a-postavenie/?csrt=14459290773601975161>.

[Article 12b–d Omitted]

6. Article 12e The Office's Support to the EPPO

1. In the course of an investigation by the EPPO, and at the request of the EPPO in accordance with Article 101(3) of Regulation (EU) 2017/1939, the Office shall, in accordance with its mandate, support or complement the EPPO's activity, in particular by:

- (a) providing information, analyses (including forensic analyses), expertise and operational support;
- (b) facilitating coordination of specific actions of **the competent national administrative authorities** and bodies of the Union; [...]

If OLAF shall support the EPPO, it can do so if Slovakian authorities, which are competent to deal with national cases very early in a procedure or after a discovery inform the national AFCOS directly or OLAF itself. In a case, in which a **tax crime in the area of VAT collection** is investigated – if thresholds are reached – by the EPPO already, the EPPO might require information from a national body in Slovakia such as the Slovakia Criminal Office of Financial Administration (*Kriminálny úrad* FS). Most likely OLAF will have **long-established connections to the national body** or can contact the Criminal Office of Financial Administration (*Kriminálny úrad* FS) via its national AFCOS Partner (see → Art. 12a below). Other competent bodies might encompass the national custom service, the Customs office, the Slovakian Ministries that support beneficiaries with direct funding from the EU Commission or the payment offices as administrative control bodies in the area of agricultural funds or structural funds.

The Slovakian Financial Administration will be a helpful source of information for the facilitation of specific actions.³²⁴

[Article 12f–g Omitted]

³²⁴ See Financial Directorate of Slovakia, Website: <https://www.financnasprava.sk/sk/financna-sprava>. Accessed 30 June 2025.

7. Article 13 Cooperation of the Office with Eurojust and Europol

1. [...] Where this may support and strengthen coordination and cooperation between **national investigating and prosecuting authorities**, or where the Office has forwarded to the competent authorities of the Member States information giving grounds for suspecting the existence of fraud, corruption or any other illegal activity affecting the financial interests of the Union in the form of serious crime, it shall transmit relevant information to Eurojust, within the mandate of Eurojust. [...]

- 1 The following authorities are national investigating and prosecuting authorities in Slovakia and at the same time part of the system of authorities competent to interact with OLAF in Slovakia:
- 2 *Table 9: Submission of Information to Eurojust with the Aim of Strengthening the Cooperation Between the National Investigating and Prosecuting Authorities in Slovakia*

Translated Term	Original Term
Slovak Government Office (ONÚ OLAF) ³²⁵	Úrad vlády SR (ONÚ OLAF)
Financial Directorate of the Slovak Republic;	Finančná riaditeľstvo SR
Tax Offices	
Customs Offices	
Public Procurement Office;	Úrad pre verejné obstarávanie
The Supreme Audit Office of the Slovak Republic;	Najvyšší kontrolný úrad SR
General Prosecutor's Office of the Slovak Republic;	Generálna prokuratúra SR
National Bank of Slovakia;	Národná banka Slovenska
Slovak Information Service;	Slovenská informačná služba

Source: Own Draft and AFCOS Information.

- 3 The complete list of the competent authorities in Slovakia (including Payment and Managing authorities e.g. in the area of the collocation of structural funds) can be retrieved from above → Competent authorities. For further information and situations that require specific information the Slovakian AFCOS should be contacted, see → Art. 12a OLAF.

[Article 14–16 Omitted]

³²⁵ National Office for OLAF in cooperation with the Working Group for Communication at the Steering Committee for the Protection of the Financial Interests of the European Union in the Slovak Republic, https://www.olaf.vlada.gov.sk/share/olaf/slovak_afcos_annual_report_2021_eng.pdf?csrt=14459290773601975161. Accessed 30 June 2025.

8. Article 17 Director-General

4. The Director-General shall report regularly, and at least annually, to the European Parliament, to the Council, to the Commission and to the Court of Auditors on the findings of investigations carried out by the Office, the action taken and the problems encountered, whilst respecting the confidentiality of the investigations, the legitimate rights of the persons concerned and of informants, and, where appropriate, **national law applicable to judicial proceedings**. Those reports shall also include an assessment of the actions taken by the **competent authorities of Member States** and the institutions, bodies, offices and agencies, following reports and recommendations drawn up by the Office.

7. The Director-General shall put in place an internal advisory and control procedure, including a legality check, relating, inter alia, to the respect of procedural guarantees and fundamental rights of the persons concerned and **of the national law of the Member States concerned**, with particular reference to Article 11(2). The legality check shall be carried out by Office staff who are experts in law and investigative procedures. Their opinion shall be annexed to the final investigation report.

a) National Law Applicable to Judicial Proceedings

The national law applicable to judicial proceedings, which is mentioned in para 4 of Art. 17 OLAF Regulation can encompass the following relevant Codes: **1**

- 162/2015 Coll. The Law of May 21, 2015 Correct court order
- Administrative Procedure Code
- Financial Administration Act

The national law, which is applicable to judicial proceedings concerns the law of the courts as well. As OLAF's national partners act on the basis of Slovak administrative law, the judicial proceedings in the administrative sector are of uttermost importance. **2**

b) Internal Advisory and Control Procedure: Legality Check Involving National Law

The legal experts of OLAF, which carry out the legality check involving Slovak National law will need to pay attention to the rights of suspects in the following Codes. The Codes, which contain provisions on how to conduct the investigation or carry out a law enforcement method are particularly important as they may concern "rules" that are applicable if OLAF assists, or participates in an external investigation.

- 35/2019 Coll. Act on Financial Administration and Amendments to Certain Acts **3**

- Act no. 312/2020 Coll. on the enforcement of decisions on seizure of property and administration of seized property and on amendments to certain laws
- 71/1967 Coll. Administrative Procedure Act (Administrative Procedure)
- 199/2004 Coll. – Customs law
- 106/2004 Coll. – Act on excise duty on tobacco products
- 563/2009 Coll. – Tax code
- 222/2004 Coll. – Value Added Tax Act
- 333/2011 Coll. Act on state administration bodies in the field of taxes, fees and customs
- 490/2013 Coll. – Decree on enforcement of intellectual property rights by customs authorities
- 486/2013 Coll. – Law on enforcement of intellectual property rights by customs authorities
- 747/2004 Coll. Act on Financial Market Supervision and Amendments to Certain Acts

- 4** For more information on **OLAF’s so-called mini country profiles** or situation in other Member States please **refer to the other volumes within the Series.**

[Article 18–21 Omitted]

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This **Slovakian EPPO/OLAF volume** contains the relevant legislation, EU law and Slovak law, as well as the measures taken by the regional offices of the European Public Prosecutor's Office (EPPO) in criminal investigations into EU fraud offences. In addition, possible measures of the EPPO in Slovakia and EU fraud typologies are discussed. The second part of the volume deals with the investigative missions of the European Anti-Fraud Office (OLAF) in Slovakia, including the Slovak national scenery and the AFCOS structure. Prof Dr Libor Klimek has acted as the publication's national expert.

While written in English, the volume includes footnotes that reproduce the original Slovak legislation in the local language. Easily navigable with the help of visual symbols, it is designed as a quick reference tool for academics, students, practitioners and other interested readers.

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