

SME-related policy measures adopted, implemented or announced in 2021

Slovakia

Title of the measure (national language)	Title of the measure (English translation)	Implementing body	Adopted / implemented / announced as part of the 'National Recovery and Resilience Plan' (Yes / No)	Status (Adopted or implemented or announced)	Date of adoption/ implementation or announcement (DD/MM/YYYY)	General description (objectives / key features / budget - if applicable, and weblink to online source)
ENVIRONMENTAL ASPECTS OF SUSTAINABILITY						
Novela zákona o odpadoch	Amendment to the Waste Law	Ministry of Environment	No	Implemented	01/01/2021	<p>The amendment introduced new obligations for producer organizations for packaging which builds on existing obligations to ensure the separate collection of municipal waste for packaging and non-packaging products, to cover the costs of separate collection and recovery of packaging and non-packaging products.</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises – for Q1,</p>

						Slovak Business Agency, 2021, SME Monitoring, Link , page 7-8
Zákon o podpore ekologických vozidiel cestnej dopravy a o zmene a doplnení niektorých zákonov	Act on the Support of Ecological Road Transport Vehicles and on Amendments to Certain Acts	Ministry of Transport and Construction	No	Implemented	02/08/2021	<p>The new Act on the Support of Ecological Road Transport Vehicles regulates the minimum percentage of ecological vehicles (defined in the law by the CO2 emission levels – applicable to combustion motors as well as alternative fuels – also applies to electric and hybrid cars) when awarding an above-limit contract in public procurement and ensuring the provision of services in the public interest in passenger transport. The Act also regulates the supervision of compliance with obligations under the Act and liability for breaches of obligations established by this Act.</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q3, Slovak Business Agency, 2021, SME Monitoring, Link, page 7-8</p>
SOCIAL ASPECTS OF SUSTAINABILITY						
Nové pravidlá schémy štátnej pomoci	The new rules of the state aid scheme	Ministry of Labour, Social Affairs and Family	No	Implemented	04/03/2021	According to the new rules, registered social enterprises are also included in the pre-defined entities eligible for subsidies. This means that they can be eligible for subsidies from the state budget provided by Ministry of Investment, Regional Development and Informatization on the basis of a written application for a project grant, which must be delivered

						<p>to the Ministry by the authorized entity.</p> <p>State aid scheme to support education and recruitment aid and the employment of disadvantaged and disabled employees, Ministry of Labour, Social Affairs and Family, 2021, Ministry of Labour, Social Affairs and Family, page 5-7, Link</p>
Novela zákonníka práce	Amendment to the Labor Code	Ministry of Labour, Social Affairs and Family	No	Implemented	01/03/2021	<p>With the adoption of this law, the work from home was modified to cover non-traditional jobs. The employee performs it (most often) from home if: occasionally in agreement with the employer, or in extraordinary circumstances. In the event of an emergency, the employer may order work from the employee's household if the agreed type of work allows it and if work at the workplace is not possible, necessary or risky to prevent the spread of a communicable disease, and on the other hand; the employee has the right to perform work from their household if the agreed type of work allows it and there are no serious operational reasons on the part of the employer that do not allow the performance of work from household.</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q1, Slovak</p>

						Business Agency, 2021, SME Monitoring, Link , page 9
Schéma na podporu rodinného podnikania v SR	Scheme to support family business in the Slovak Republic	Ministry of Economy	No	Adopted	08/10/2021	<p>Micro, small and medium-sized family businesses in Slovakia have the opportunity to use not only the services of an external expert and professional free advice on business management, transfer of assets and the impact of the COVID-19 crisis on family businesses, but also financial support in the form of payment of consulting services up to €25 000 without co-financing. Companies in all sectors can participate in the challenge.</p> <p>Counselling for Family Businesses, National Business Centre, 2021, National Business Centre, Link</p>
Zákon o podpore v čase skrátenej práce: zavedenie tzv. trvalého Kurzarbeitu ako podpory v čase skrátenej práce pre zamestnávateľov	Law on support during part-time work: introduction of the so-called permanent Kurzarbeit as support during part-time work for employers	Ministry of Labour, Social Affairs and Family	No	Adopted	01/01/2022	<p>The employer will pay (for those employees who can draw wage compensation from the kurzarbeit system) a new type of insurance, namely premiums to finance support during part-time work, which will reduce unemployment insurance premiums. If the conditions for providing support from the kurzarbeit system are met, the employer can apply for support from the Labor, Social Affairs and Family Office.</p> <p>Economy in red numbers. What are the proposed measures to support SMEs?, Slovak Business Agency, 2021, SME Monitoring, Link</p>

DIGITALIZATION

Novela autorského zákona	Amendment to the Copyright Act	Ministry of Culture	No	Announced	01/01/2022	<p>This law provides a definition for a commercially unavailable work, a new law specifically for print publishers, new obligations for online service providers. The goal is to integrate into the Slovak legal order two copyright directives approved in 2019 by the European Parliament. While the first directive regulates the conditions for online broadcasting and retransmission of television and radio programs, the second directive - on copyright in the digital single market - introduces several innovations that should ensure authors improve their bargaining power vis-à-vis digital platforms as well as fair remuneration vis-à-vis other music users.</p> <p>Parliamentary press, National Council of the Slovak Republic, 2021, National Council of the Slovak Republic, Link</p>
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INNOVATION

Novela zákona o podpore najmenej rozvinutých okresov	Amendment to the Act on the Support of the Least Developed Districts	Ministry of Investment, Regional Development and Informatization of the Slovak Republic	Yes	Adopted	01/11/2021	The aim of the bill is to make the provision of a financial contribution to help the least developed districts become more efficient with regards to its better targeting and transparency. Source: Act on the Support of the Least Developed Districts, Slov-Lex, 2021, Slov-Lex, Link
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SKILLS

Novela zákona o odbornom vzdelávaní a príprave	Amendment to the Act on Vocational Education and Training	Ministry of Education	No	Adopted	01/01/2022	Introduction of the institute of supra-business education and support for the entry of entrepreneurs into dual education. Parliamentary Press, National Council of the Slovak Republic, 2021, Link
ADMINISTRATIVE BURDEN						
Nový zákon, ktorým sa menia a dopĺňajú niektoré zákony v súvislosti so zlepšovaním podnikateľského prostredia zasiahnutým opatreniami na zamedzenie šírenia nebezpečnej nákazlivej ľudskej choroby COVID-19	The new law amending certain laws in connection with the improvement of the business environment affected by measures to prevent the spread of dangerous contagious human disease COVID-19	Ministry of Finances	No	Implemented	01/01/2021	This act brought changes in the field of social security, less reporting obligations and simplified communication with the Social Insurance Agency with effect from 1 January 2021. Lex Corona – List of Measures, Ministry of Economy, 2021, pages 1-6, Link
Novela zákona o výstavbe	Amendment to the Act on Construction	Ministry of Transport and Construction	No	Announced	01/01/2022	Greater digitalisation of public sector processes with the goal of greater simplification of construction proceedings. Law on Construction, Slov-Lex, 2021, Slov-Lex, Link
Novela zákona o niektorých mimoriadnych opatreniach vo finančnej oblasti v súvislosti so šírením nebezpečnej nákazlivej ľudskej choroby COVID-19	Amendment to the Act on Certain Extraordinary Measures in the Financial Area in Relation to the Spread of Dangerous Infectious Human Disease COVID-19	Ministry of Finances	No	Implemented	31/03/2021	The possibility of delivering a notice of extension of the deadline for filing a tax return has also been introduced electronically. Said notice does not need to be delivered in paper form either. This will simplify and speed up the delivery of the notice of extension of the deadline for filing a tax return. The period for the application of a zero rate of VAT to personal protective equipment belonging to the group of personal protective

						<p>equipment of risk category III which serves to protect the respiratory system from substances and mixtures which are dangerous to health and from harmful biological factors.</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q1, Slovak Business Agency, 2021, SME Monitoring, page 8, Link</p>
Novela zákona o sociálnom poistení	Amendment to the Social Insurance Act	Ministry of Labour, Social Affairs and Family	No	Implemented	01/01/2021	<p>The amendment brought in several measures to reduce the administrative burden in the business environment. Pursuant to this amendment, the employer has, among other things, fewer notification obligations towards social obligations. For example, they no longer have to notify the Social Insurance Agency of certain changes in his employee's data, nor the use of maternity leave or employee parental leave. The amendment also abolished the employer's obligation to unsubscribe from the register of employers kept by the Social Insurance Agency within 8 days of the day when he no longer employs any employee.</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q1, Slovak Business Agency, 2021, SME Monitoring, page 6, Link</p>

Novela zákona o zdravotnom poistení	Amendment to the Health Insurance Act	Ministry of Health	No	Implemented	01/01/2021	<p>The amendment brought several changes in health insurance, including, for example, mandatory electronic communication between the employer and the relevant health insurance company. Employers are obliged to send monthly reports to the relevant health insurance company exclusively electronically regardless of the number of their employees. The amendment also removes the employer's obligation to notify the relevant health insurance company of a change in the payer's premium (in the case of receiving parental allowance, sickness, nursing, maternity, compensation for employment or salary of an employee) if information on the change of premium payer has already been provided (for example, from the Social Insurance Agency).</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q1, Slovak Business Agency, 2021, SME Monitoring, page 6, Link</p>
REGULATORY BURDEN						
Novela zákona o územnom plánovaní a stavebnom poriadku (stavebný zákon)	Amendment to the Act on Spatial Planning and Building Regulations (Building Act)	Ministry of Transport and Construction	No	Implemented	01/05/2021	The amendment focused on greater restriction of advertising structures. Advertising works will be permitted only for a definite period, for a maximum of three years. Building permits for advertising constructions,

						<p>the duration of which is not currently limited in time, will also be subject to this change. The process of removing illegal advertising structures is also simplified. The owner is obliged to remove the construction within 30 days from the expiration of the period for which the advertising construction was permitted.</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q2, Slovak Business Agency, 2021, SME Monitoring, page 6, Link</p>
Nový zákon o ochrane hospodárskej súťaže	New Law on the protection of the economic competition	Ministry of Economy	No	Implemented	01/06/2021	<p>The new competition law transposes Directive (EU) 2019/1 of the European Parliament and of the Council of 11 December 2018 on the strengthening of the powers of competition authorities in the Member States in order to enforce law more effectively and ensure the proper functioning of the internal market. Compared to the previous law, the definition of the term "entrepreneur" has been changed, which is harmonized in content with the term "enterprise" in the sense of European case law and legislation.</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q2, Slovak</p>

						Business Agency, 2021, SME Monitoring, page 7, Link
Novela zákona č. 91/2019 Z. z. o neprimeraných podmienkach v obchode s potravinami	Amendment to the Act on Unreasonable Conditions in the Food Trade	Ministry of Agriculture of the Slovak Republic	No	Implemented	01/07/2021	<p>The main objective of this amendment is to transpose the Directive (EU) 2019/633 of the European Parliament and of the Council of 17 April 2019, which deals with the protection of small and medium-sized enterprises against stronger trading partners.</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q2, Slovak Business Agency, 2021, SME Monitoring, page 7-8, Link</p>
Novela zákona o živnostenskom podnikaní (živnostenský zákon)	Amendment to the Trade Licensing Act (Trade Licensing Act)	Ministry of Economy	No	Implemented	01/08/2021	<p>The amendment to the Trade Licensing Act abolished the regulation of the minimum and maximum length of a trade license suspension. The period of suspension of trade is not limited by law anymore. The length of the suspension of the trade license can be chosen freely by each entrepreneur. The regulation of proving professional competence in craft trades has also been reduced and the deadline for proving professional experience has been shortened.</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q3, Slovak Business Agency, 2021, SME Monitoring, page 5-6, Link</p>

Novela zákona o výbere mýta	Amendment to the law on toll collection	Ministry of transport and construction	No	Adopted	01/12/2021	<p>An amendment to the law on toll collection has been passed to proceed with the harmonisation of toll collection processes across the European Union.</p> <p>Parliamentary Press, National Council of the Slovak Republic, 2021, National Council of the Slovak Republic, Link</p>
ACCESS TO FINANCE						
Doplnenie zákona o regionálnej investičnej pomoci	Amendment to the Act on regional investment aid	Ministry of Economy	No	Implemented	01/01/2021	<p>The law responded to the COVID-19 pandemic, which unpredictably affected the recipients of investment aid, as well as their ability to meet the obligations and conditions arising from the decision to seek and accept investment aid. The aim of the law is therefore to ensure that these projects get concession due to the Pandemic situation. The law relaxed the conditions for companies seeking investment aid and extended the deadline for the completion of the investment project and the period for applying the agreed tax relief. The obligation to acquire assets was extended to 24 months, the obligation to terminate work on fixed assets was extended to 5 years (or 7 years for large investment projects).</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q1, Slovak Business Agency, 2021, SME Monitoring, page 5, Link</p>

Doplnenie nariadenia vlády Slovenskej republiky č. 342/2014 Z. z., ktorým sa ustanovujú pravidlá poskytovania podpory v poľnohospodárstve v súvislosti so schémami oddelených priamych platieb	Supplement to the Regulation of the Government of the Slovak Republic no. 342/2014 Coll., Laying down the rules for providing support in agriculture in connection with the schemes of separate direct payments	Ministry of Agriculture	No	Implemented	18/04/2021	<p>The amendment of the said regulation of the Government of the Slovak Republic brought new provisions related to so-called redistributive payment. This shall be granted to an applicant who meets the minimum requirements for the granting of direct payments, as specified in § 2 of this Regulation. The redistributive payment will be granted to the applicant for a maximum of the first 28 ha on which support can be granted, thus serving primarily to support smaller farmers.</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q2, Slovak Business Agency, 2021, SME Monitoring, page 6-7, Link</p>
LATE PAYMENTS						
Zákon o dočasnej ochrane podnikateľov vo finančných ťažkostiach "Zákon o dočasnej ochrane"	Act on the temporary protection of entrepreneurs in financial difficulties referred to as the "Temporary Protection Act"	Ministry of Justice	No	Implemented	01/01/2021	<p>The new Act on the temporary protection of entrepreneurs in financial difficulties referred to as the "Temporary Protection Act", effective from 1.1.2021 created a more permanent time frame during which debtors would be protected from creditors and thus allow them to continue business.</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q1, Slovak Business Agency, 2021, SME Monitoring, page 10, Link</p>

Novela zákona o niektorých mimoriadnych opatreniach vo finančnej oblasti v súvislosti so šírením nebezpečnej nákazlivej ľudskej choroby COVID-19	Amendment to the Act on Certain Extraordinary Measures in the Financial Area in Relation to the Spread of Dangerous Infectious Human Disease COVID-19	Ministry of Finances	No	Implemented	15/07/2021	<p>The amendment introduces financial assistance to ensure the liquidity of travel agencies in connection with mitigating the negative consequences of the COVID-19 pandemic. It introduces the possibility for the Ministry of Finance to provide financial assistance in the form of repayable financial assistance at favorable interest rates and other conditions and financial support for anti-pandemic measures (introduction of vaccination premium and brokerage vaccination bonus).</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q3, Slovak Business Agency, 2021, SME Monitoring, page 9, Link</p>
ACCESS TO MARKETS						
Novela zákona, ktorou sa mení a dopĺňa zákon o dani z príjmov	Amendment to the Income Tax Act	Ministry of Finances	No	Implemented	01/01/2021	<p>With effect from 1st January 2021, the 15% income tax rate is retained only for legal entities and natural persons with business income, the income of which does not exceed the amount of €49,790 for the tax period (which is the maximum limit for maintaining the status of a micro-taxpayer, but other conditions also apply to the micro-taxpayer, only the turnover condition is key for the tax rate).</p> <p>Overview of changes in the legislative environment with an impact on small and medium-</p>

						sized enterprises for Q1, Slovak Business Agency, 2021, SME Monitoring, page 10, Link
START-UP ENVIRONMENT						
SCALE-UP ENVIRONMENT						
NATIONAL INDUSTRIAL ECOSYSTEMS						
Novela zákona o označeniach pôvodu výrobkov a zemepisných označeniach výrobkov	Amendment to the law on designations of origin of products and geographical indications of products	Ministry of Economy	No	Implemented	25/05/2021	<p>Higher protection for certain types of products can be obtained through industrial property rights, ie. the designation of origin of the product or the geographical indication of the product. Although the problematic points of the original legal regulation were largely resolved by the decision-making practice of the Antimonopoly Office of the Slovak Republic ("Office") and courts, it is undoubtedly better for the legal certainty of market participants when imperfections of the legislative text are removed directly by the legislator.</p> <p>Overview of changes in the legislative environment with an impact on small and medium-sized enterprises for Q2, Slovak Business Agency, 2021, SME Monitoring, page 6-7, Link</p>
OTHER RELEVANT TOPICS						