

## TAXATION OF AGRICULTURAL LAND IN THE SLOVAK REPUBLIC

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### *Abstract*

*The aim of the paper is to analyze the taxation of agricultural land in the Slovak Republic with a focus on arable land, hop gardens, vineyards, orchards, permanent grassland and to propose measures that could contribute to the adjustment of tax rates in the future. Tax decentralization has been taking place in Slovakia since 2004, thus strengthening the tax competences of local municipalities in the field of property tax. The following factors are decisive in determining the tax on agricultural land by the local government: the value of the taxable land, the tax rate and the tax administrator's ability to raise the tax rate to a maximum of 5 times the base rate declared by law. Tax administrations use the legal options and increase tax rate in multiples, which positively affects their financial budget. The persisting high tax burden on agricultural land in some municipalities increases the cost and reduces the profitability of farms.*

*Key words:* local tax, real estate or property tax, land tax, farms, tax rate, arable land price

### INTRODUCTION

Slovakia's tax harmonization with the EU tax system is progressing, this was preceded by the harmonization of the accounting systems [11]. Nevertheless, each state has its own particularities, especially in the taxation of real estate and thus in agricultural land [4]. According to [12] "when searching for arguments for justified taxation of real estate, more principles of tax justice are used very often, especially the principle of benefit and the principle of ability to pay".

The effect of the tax on the taxpayer is directly dependent on the legislative form of the applicable tax laws in a specific time period. Land tax is an important economic instrument affecting farm outcomes. The tax on agricultural land is a part of the cost that is a crucial component of economic efficiency and profitability of businesses [6]. The issue of land taxation in Slovakia was also gradually addressed in the past in the context of the impact of taxes on the costs of agricultural enterprises [1].

Taxation of land is based on its value, but the Act no. 476/2003 on Property Tax did not take into account following facts: the distance of the land from built-up area of the municipality, its size, shape and availability

[14]. Experts in the relevant field take these mentioned facts into account in determining the general value of the property [2]. According to [3] "in a market economy, for the price of land, the same rules apply as for the price of any other goods and it moves with the functions of supply and demand. The land tax is particularly important for small municipalities, where it is often one important source of their budget".

The tax system of the Slovak Republic includes direct and indirect taxes. Of the direct taxes, the tax burden on primary agricultural production is crucial. Other than the income tax, it is the property taxes and in particular the land tax [13].

Tax decentralization has been taking place in Slovakia since 2004, strengthening the competences of cities and municipalities in determining the tax burden and the regular annual collection of taxes. A single rate of 0.25% for all taxes subject to agricultural land has entered into force. Until 2003, a differentiated tax rate was in place, specifically for arable land, hop gardens, vineyards and orchards (0.75%) and permanent grassland (0.25%) [7]. The appreciation of arable land by the official price of land according to cadastral areas was

3 times lower than in the current Annex no. 1 to Act no. 582/2004 Coll [15]. The official appreciation of permanent grassland has remained unchanged and is currently in force. According to [7] “the real estate tax on agricultural land is determined by the towns and municipalities based on their value and the extent of the property and is calculated by the payer - the owner or the users, administrators. If this property such as agricultural land is in use, the tenant - the user pays the tax and if the lease relationship lasts five or more years, the lessee should be registered in the land register”. The land tax is nationwide and affects all owners, agricultural land users, differentiated, depending on the tax base that is the prices of agricultural land determined by creditworthiness. The annual rate of land tax may be increased or reduced by the tax administrator according to local conditions in the municipality up to a maximum of 5 times the annual base rate resulting from the law. There are certain statutory exceptions where the land is exempt or reduced tax is levied on them [9], [10].

Act no. 582/2004 Coll. has been gradually refined several times and the possible significant effects of increasing the rate multiplier by tax administrators have been removed. The result of the solution to the issue of land taxation was at least a reduction of the possibility of 20 times the lowest annual rate of land tax, determined by the tax administrator in a generally binding regulation of the municipality, to 5-fold. Another change came into effect from October 14, 2014, which was later declared to be 5 times the tax rate specified by law (i.e. 1.25% maximum) and not by a generally binding regulation of the municipality [5]. Despite these changes and gradual refinements in the determination of the annual tax rate as well as the tax base (land value), the tax burden on agricultural land is gradually increasing, which may be the result of various factors including the increase in taxpayers, the taxable area and the statutory options for raising rates by the tax administration that is by municipalities and cities [8].

## MATERIALS AND METHODS

The paper evaluates the situation in the taxation of agricultural land, which used standard methods of analysis (especially time series analysis), synthesis and comparison. The source of quantitative data was: Ministry of Finance of the Slovak Republic, DataCentrum Bratislava and National Agricultural and Food Center - Research Institute of Agriculture and Food Economics. Tax calculations (tax burden) for 2014 - 2017 were accentuated on: the number of taxpayers, the total area of taxable parcels (non-exempt, reduced tax, exempt), prescribed tax and tax paid. We also provide information on alternative working proposals whose annual tax burden calculations were based on the product of:

- the tax base, that is the land value (according to 582/2004 Coll., Annex No.1 of the Act) without vegetation multiplied by area (and alternatively Annex to the Tax Act valid until 2003) and
- the annual tax rate

$$DZ = \sum_{i=1}^n VP_i HP_i RS$$

where:

**DZ** = total annual tax burden

**VP<sub>i</sub>** = land area of i-th plot

**HP<sub>i</sub>** = value (price) of i-th land without crop

**RS** = annual tax rate (constant)

ArcView software was used to compile the map outputs.

After calculations, an analysis of the tax burden at the level of Slovakia, regions, districts and informative and anticipated working variant rate proposals were prepared so that there is no significant year-on-year change in tax burden.

## RESULTS AND DISCUSSIONS

### Analysis of agricultural land taxation

#### *(i) Arable land, hop gardens, vineyards, orchards and permanent grassland*

Collectively for agricultural land that is for arable land, hop gardens, vineyards, orchards and permanent grassland, the prescription of

the agricultural land tax in the years of 2014 – 2017 for the Slovak Republic amounted to 31.7 mil. € in 2016 and to 33.8 mil. € in 2017 (Table 1). Taxes increased by 2.1 mil. € (6.6%) and compared to 2014 by 6.3%. In addition to the year 2016, when the volume of the prescribed tax was reduced, the

comprehensive tax regulation had an annual increase. This development was influenced by the increasing number of taxpayers as well as by the increasing total area tax rate (except 2016). Long-term trends in increasing the tax burden can also be seen in the graphic representation (Fig. 1).

Table 1. Arable land, hop gardens, vineyards, orchards and permanent grassland

Indicator / year	2014	2015	2016	2017	Index 2017/2016	Index 2017/2014
Number of taxpayers	582,210	605,437	605,651	645,676	106.6	110.9
Total area of taxable land - thousands ha	2,049.5	2,110.7	2,084.9	2,220.1	106.5	108.3
Of which: - non-exempt	2,025.0	2,084.5	2,058.9	2,191.7	106.5	108.2
- with reduced tax	9.0	9.9	9.0	10.5	116.7	116.7
- tax-exempt	15.5	16.2	17.0	17.9	105.3	115.5
Current year prescribed tax in mil. €	31.8	32.5	31.7	33.8	106.6	106.3
Tax paid in mil. €	31.7	31.6	31.3	33.2	106.1	104.7

Source: Ministry of Finance of the Slovak Republic-DataCentrum, own calculations

Note: Cases where the tax paid is less than the tax prescribed resulted from the taxpayer refusing to pay the prescribed tax amount. Cases where the tax paid is higher than the tax prescribed resulted from the fact that the taxpayer paid the rest of the previous years.

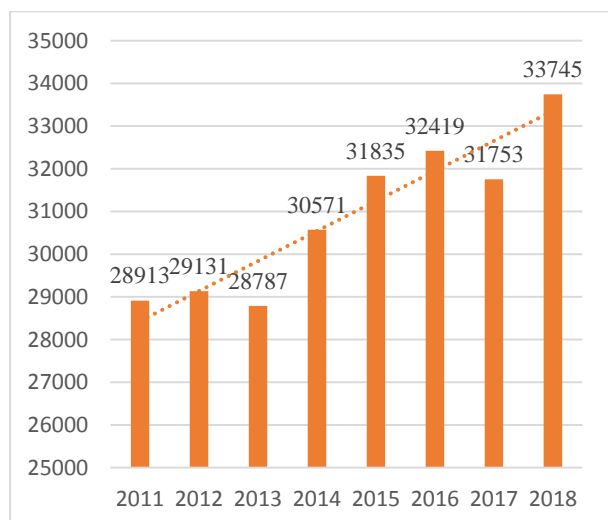


Fig. 1. Development of tax burden in 2011 -2018 in ths. €  
 Source: Ministry of Finance of the Slovak Republic - DataCentrum

**(ii) Arable land, hop gardens, vineyards, orchards**

For the group of soils - arable land, hop gardens, vineyards and orchards - the agricultural land tax regulation in the individual years 2014 - 2017 for the SR (Table 2) was represented by the volume from 30.2 mil. € in 2014 to 32.0 mil. € in 2017, an increase of € 1.8 million. € (6.0%). Except for the year 2016, when the volume of the prescribed tax was reduced, its volume tended to increase annually. This development was influenced by the increasing number of taxpayers (except 2016) as well as by the increasing total tax area subject to areas (except 2016), in particular non-exempt.

Table 2. Arable land, hop gardens, vineyards, and orchards

Indicator / year	2014	2015	2016	2017	Index 2017/2016	Index 2017/2014
Number of taxpayers	398,999	411,450	408,229	432,274	105.9	108.3
Total area of taxable land - thousands ha	1,377.0	1,404.7	1,395.9	1,489.2	106.7	108.1
Of which: - non-exempt	1,362.0	1,388.4	1,380.5	1,470.7	106.5	108.0
- with reduced tax	6.6	7.3	6.7	8.0	119.4	121.2
- tax-exempt	8.4	8.9	8.7	10.5	120.7	125.0
Current year prescribed tax in mil. €	30.2	30.8	30.2	32.0	106.0	106.0
Tax paid in mil. €	30.2	30.0	29.8	31.6	106.0	104.6

Source: Ministry of Finance of the Slovak Republic-DataCentrum, own calculations.

**(iii) Permanent grassland**

The amount of the prescribed tax on agricultural land for permanent grassland amounted to 1.8 mil. € (Table 3), which was by 0.3 mil. € (20.0%) more and compared to 2014, the amount of the prescribed tax

increased by 0.2 mil. € (12.5%). The tendency to increase the prescribed tax (except for 2016) was due to the increasing number of taxpayers as well as the total tax area subject to permanent grassland areas.

Table 3. Permanent grassland

Indicator / year	2014	2015	2016	2017	Index 2017/2016	Index 2017/2014
Number of taxpayers	183,211	193,987	197,422	213,402	108.1	116.5
Total area of taxable land in thousands ha	672.5	706.0	689.0	730.9	106.1	108.7
Of which: - non-exempt	663.0	696.1	678.4	721.0	106.3	108.7
- with reduced tax	2.4	2.6	2.3	2.5	108.7	104.2
- tax-exempt	7.1	7.3	8.3	7.4	89.2	104.2
Current year prescribed tax in mil. €	1.6	1.7	1.5	1.8	120.0	112.5
Tax paid in mil. €	1.5	1.6	1.5	1.6	106.7	106.7

Source: Ministry of Finance of the Slovak Republic-DataCentrum, own calculations.

The data on land tax show that in 2017, in comparison with 2016, the volume of land tax on agricultural land increased by 2.1 mil.

On the basis of the analysis we can state that there is a gradual increase of tax not so much between years as tax administrators respect the legal possibility of tax increase up to 5 times the average annual rate, that is a maximum of 1.25%, but a gradual year-on-year effect, with a more marked increase by comparing the prescribed tax between 2014 and 2017 (or from 2010 onwards). According to regions (Table 4), the highest increase in the prescribed tax between 2017/2016 was in the Košice region (15.2%), Prešov region (8.4%) and Trenčín region (9.8%).

A more significant increase in the tax regulation was between 2010 and 2017,

although in 2010 it was possible to increase the tax rate up to 20 times the general binding regulation of municipalities and in 2017 only up to 5 times the basic rate declared by law.

The total amount of the prescribed tax varies by region. The highest amount of the prescribed taxes on the total amount of taxes for agricultural land in 2017 (Fig. 2) was in Nitra region (33.7%) and Trnava region (24.6%), which was related to the highest tax rates subject to the area as well as higher land quality expressed by the price entering the tax base.

Local and municipal governments complement their budgets with tax on forest land, which is more represented in these areas, in areas less taxed on agricultural land, given the price of land.

Table 4. Tax burden by region in 2010 - 2017 (in thousands of €)

Region	2010	2011	2012	2013	2014	2014	2016	2017	17/10	17/14	17/16
Bratislava region	1,734	1,776	1,767	1,963	2,028	2,037	2,006	2,151	124.1	106.1	107.2
Trnava region	7,571	7,073	7,158	7,613	7,944	8,053	8,135	8,300	109.6	104.5	102.0
Trenčín region	1,589	1,597	1,593	1,683	1,968	1,914	1,863	2,045	128.7	103.9	109.8
Nitra region	10,038	10,947	10,579	10,940	11,220	11,285	10,572	11,360	113.2	101.2	107.5
Žilina region	718	747	735	779	822	834	830	889	123.9	108.2	107.1
Banská Bystrica region	2,292	2,295	2,332	2,676	2,584	2,695	2,927	2,894	126.3	112.0	98.9
Prešov region	1,717	1,727	1,703	1,795	1,964	2,114	2,052	2,225	129.6	113.3	108.4
Košice region	3,254	2,970	2,920	3,123	3,305	3,487	3,368	3,880	119.2	117.4	115.2
Slovak Republic	28,913	29,131	28,787	30,571	31,835	32,419	31,753	33,745	116.7	106.0	106.3

Source: Ministry of Finance of the Slovak Republic-DataCentrum, own calculations.

The comparison of the tax increase tendency between 2017 and 2016 at the district level shows that in almost all districts of Slovakia

(except for nine) there was an increase in tax regulations and this was differentiated. The biggest increase was recorded in the districts

of Svidník (39.7%), Trebišov (33.1 %), Banská Štiavnica (25.9%), Sobrance (18.7%), Revúca (15.9%) Stropkov (15, 4%), Žarnovica (15.3%).

Greater growth of the tax regulation was in the years 2017 and 2014 in the districts of Svidník (53.7%), Banská Štiavnica (52.4%), Stropkov (40.4%), Trebišov (36.0%), Nové mesto nad Váhom (30.5%), Bardejov (30.3%).

According to the spatial representation on the maps, we see the highest and lowest tax burden of agricultural land by districts in 2017, as well as differentiated by arable land, hops, vineyards and orchards, TTP (Maps 1-3) and changes in tax burden between 2017 and 2014 (Map 4).

The comparison of changes in tax regulations between 2017 and 2016 documents a gradual increase in the tax burden on agricultural lands most in the southern districts of Slovakia, which was reflected in the total

volume of the prescribed tax. Changes in the tax burden between 2017 and 2014 are more documented on Map 4.



Fig. 2. Share of Land Tax Regulation in the Slovak Republic for 2017 by Region (%)  
 Source: Ministry of Finance of the Slovak Republic-DataCentrum

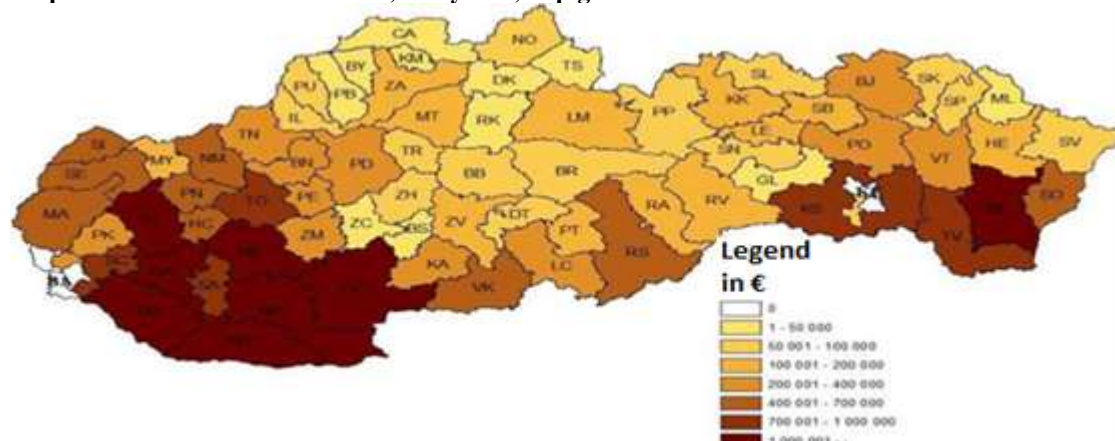
In individual cases (due to the anonymity of company data, we do not mention them), there was an even higher increase in the agricultural land tax regulation than was the case for the Slovak Republic, regions or districts.

Map 1 Total tax burden on agricultural land for 2017



Source: processed by authors, output of ArcView software based on the data of Ministry of Finance of the Slovak Republic-DataCentrum.

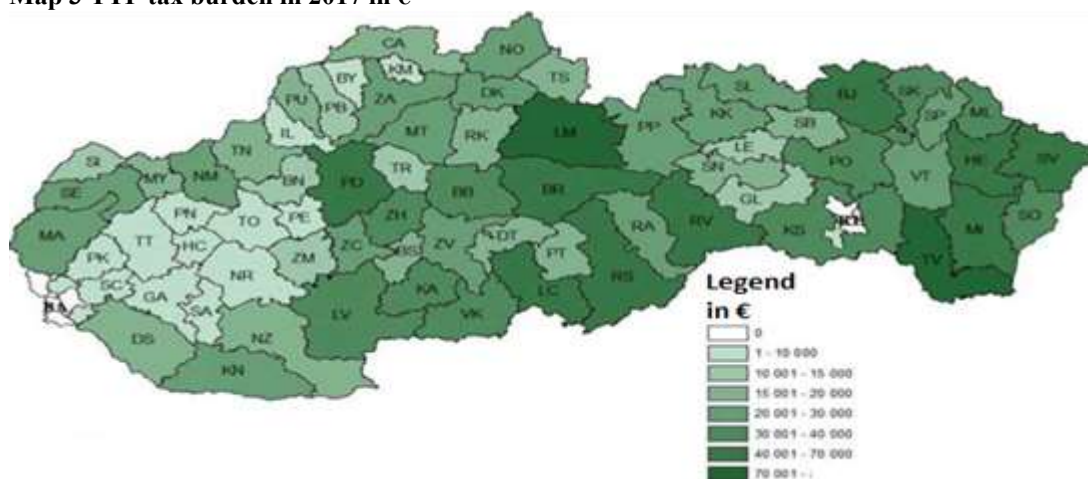
Map 2 Tax burden of arable land, vineyards, hop gardens and orchards in 2017 in €



Source: processed by authors, output of ArcView software based on the data of Ministry of Finance of the Slovak Republic-DataCentrum.

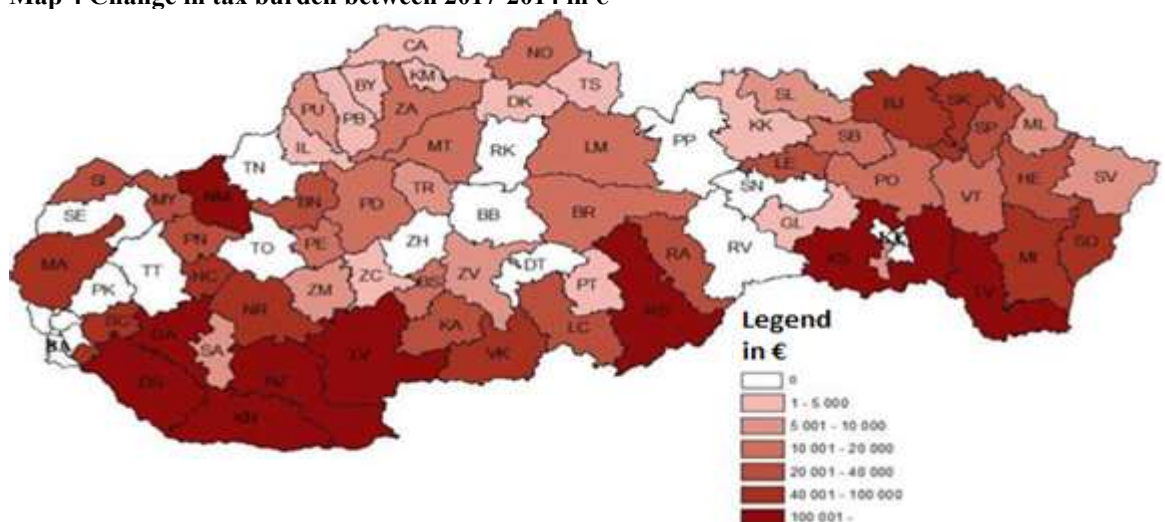


Map 3 TTP tax burden in 2017 in €



Source: processed by authors, output of ArcView software based on the data of Ministry of Finance of the Slovak Republic-DataCentrum.

Map 4 Change in tax burden between 2017-2014 in €



Source: processed by authors, output of ArcView software based on the data of Ministry of Finance of the Slovak Republic-DataCentrum.

### Alternative proposals for setting the tax rate on agricultural land

Two versions of variations to the agricultural land tax rate variations, which could be used to adjust the tax burden in the future (Table 5 and Table 6), are presented in an informative way. The calculations were based on two versions, different from each other in the use of arable land valuation and permanent grassland. Each version contains 4 variants. For each variant, differentiated tax rates were envisaged separately for arable land as well as separately for grass grassland.

**Version 1.** In all 4 variants of version 1, the tax volume was calculated from the tax base that is according to the value (valuation) of

arable land and permanent grassland listed in Annex no. 1 of Act no. 582/2004 Coll. and the amount of taxable areas in 2017. The value of arable land, which is listed in Annex no. 1 to Act no. 582/2004 Coll. is 3 times higher than the value of the soil previously valued at the Research Institute of Agriculture and Food Economics in collaboration with the Research Institute for Soil Science and was the basis for the Annex to the Agricultural Land Tax Act until 2003. The calculated rates for versions 1 to 4 could be applied across the board, provided that the tax administrator will not be allowed to raise the tax rate compared to the base rate, as is currently the case up to 5 times, but only up to 2 or 3 times the base rate

currently in force, which would stop the tax regulation from rising and stabilize it roughly at the level of the 2017 tax rate.

Table 5 Agricultural Land Tax in the SR - Version 1

Variant	Multiple from base rate 0.25 %		Calculated tax rate in %		Calculated tax in €			Difference from tax prescribed in 2017 in €
	OP	TTP	OP	TTP	OP	TTP	PP combined	TTP combined
1	1.63	2.47	0.40	0.61	31,952,046	1,192,585	33,144,631	0
2	1.69	1.00	0.422	0.25	33,110,895	126,266	33,891,161	+ 152,531
3	1.72	1.20	0.430	0.30	33,199,128	811,519	34,611,241	+ 926,616
4	1.76	1.20	0.44	0.30	34,585,168	811,519	35,451,281	+ 1,112,656

Source: Ministry of Finance of the Slovak Republic-DataCentrum, own calculations.

Note: arable land, hop gardens, vineyards and orchards (OP), permanent grassland (TTP), agricultural land (PP)

This version would require an amendment to the law where the land tax rate for land (arable land, hops, vineyards, orchards and permanent grassland) could not exceed today's 5 times, but only 3 times the annual land tax rate.

**Version 2** - In this version and in all its 4 variants, the tax rate was calculated according to the original arable land and permanent grassland valuation (elaborated in the past from the Research Institute of Agriculture and Food Economics documentation) and the area was the taxable area in 2017. The value of arable land used for this version is 3 times

lower than the value of arable land listed in Annex no. 1 to Act no. 582/2004 Coll. on Local Taxes and Local Fee for Municipal Waste and Small Construction Waste as amended. For this reason, higher tax rates have been set than the current ones.

For the calculation of all average prices for cadastral areas, a single price list of arable land and permanent grassland was used according to the bonito-ecological units (BEU), which was part of the Bonitation Bank of the Research Institute of Agriculture and Food Economics in the past.

Table 6. Agricultural Land Tax of the Slovak Republic - Version 2

Variant	Multiple from base rate 0,25 %		Calculated tax rate in %		Calculated tax in €			Difference from tax prescribed in 2017 in €
	OP	TTP	OP	TTP	OP	TTP	OP combined	TTP combined
1	4.88	2.47	1.219	0.617	31,952,046	1,792,585	33,744,631	0
2	4.88	2.48	1.220	0.619	31,965,634	1,798,234	33,763,868	+ 19,238
3	4.88	2.48	1.221	0.619	31,991,835	1,798,234	33,790,070	+ 45,439
4	1.548		0.387		-	-	33,792,534	+ 47,903

Source: Ministry of Finance of the Slovak Republic-DataCentrum, own calculations.

Note: arable land, hop gardens, vineyards and orchards (OP), permanent grassland (TTP), agricultural land (PP)

This version would require an amendment to the current tax law no. 582/2004 Coll. as amended by Act no. 538/2007 Coll., on one hand by adjusting the annual rate of land tax to be differentiated separately for arable land and separately for permanent grassland and to set the amount of the annual tax regulation at the 2017 level. Furthermore, this version would require the amendment of the Annex from the current values to more objective values based on the respective rates of bonito-ecological units, which are averaged up to 3 times lower on arable land, or the introduction of a legislative reference to Decree no. 38/2005 Coll. In variant 4 of this version, the

law would set a uniform tax rate for arable land and for permanent grassland, whereby the tax administrator could increase it to a maximum of 3 times the rate declared by law. Both versions are expected to halt the gradual increase in agricultural land tax. The elements of these two versions could also be appropriately combined within the legislative amendment itself so that the tax on agricultural land is calculated from a more realistic basis based on the value of agricultural land designated under the BEU. However, in order to objectively and as accurately as possible determine the tax base for agricultural land, a systematic updating of

the basis for determining the value of agricultural parcels, in particular on the classification of agricultural parcels into BEUs, as well as current production and cost parameters for the determination of agricultural value, should be provided by BEU, what is currently very difficult.

## CONCLUSIONS

In relation to the applied land tax, the tax burden on agricultural land was analyzed by the land tax, which increases the cost of farms and has a negative impact on their profitability. Based on our analyses we can state that there has been a successive increase in the levied amount of farm land tax. This has been caused by several factors, for instance higher number of taxpayers, the increase in taxable areas as well as applying maximal legal increases in multiples of base tax rates.

The prescribed tax depends on the decision of the tax administrator - cities and municipalities. In this context, it would be appropriate to carry out investigations - local surveys on several farms, representing the territorial administrative classification and production focus, and to analyze the development of the tax burden over the last four years. In determining the tax on agricultural land by the local and regional authorities, the decisive factor is, among others, the value of the land tax, the tax rate and the tax administrator's ability to raise the tax rate to a maximum of 5 times the base rate declared by law. Tax administrations use legal options and increase tax rate multiples, which positively affects their financial budget.

The proposed working proposals represent changes to simplify the calculation of the agricultural land tax and limit the disproportionate increase in the annual tax rate on agricultural land by the tax administrator. The upper limit of the tax rate is designed not to negatively affect municipal budgets and remain costly for users and landowners at the 2017 level. The proposals are informative, require further discussions in particular on agricultural land prices, which

would require a re-evaluation of the soil's creditworthiness in view of the climate changing and hence the use of agricultural land, the demand for land as a sustained investment value not subject to inflation.

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