

Tax & Fiscal Alert

October 2014

Cancellation of duty stamps from 2015

Based on the 381/2011 Coll. effective from June, duty stamps shall be used for payment of court and administration fees only till the end of 2014.

Starting from December 1st 2014 duty stamps shall not be sold any more.

Other possibilities of fee payment shall not be changed.

Not used stamps you will have at disposal can be given to the Slovak Post Office from December 1st 2014 to November 30th 2015. After you submit an application to the post office, equivalent nominal value will be paid to you within 30 days after the verification of stamps authenticity.

Starting from January 1st, the court and administration fees shall be paid directly in relevant authority in kiosk, in simplified kiosk, to officer in special cash register or by credit card. In case of electronic communication it will be possible to pay the fees through an integrated service point or accredited payer.

Act no. 347/2013 Coll. specifies when the period to pay the fee is retained. As before the period is retained, if the payment of fee in the post office or by cash or credit card is paid or the payment is debited from the account of payer not later than on the last day of period.

If the fee is paid through the integrated share point or accredited payer, the period is retained when the integrated share point or accredited payer receives information on fee payment from the payment module (i.e. information system of General Administration Office of the Slovak Republic) not later than on the last day of period.

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