

Slovakia

This document summarises information provided by national experts as to the tax treatment by the relevant EU Member State of public-benefit foundations and their donors both domestically and in cross-border scenarios. The information was collected for a joint project of the Transnational Giving Europe network (TGE) and the European Foundation Centre (EFC), “Taxation of cross-border philanthropy in Europe after Persche and Stauffer – from landlock to free movement?”, which resulted in a comparative study to be downloaded in full, [here](#). Following the ground-breaking decisions of the European Court of Justice, “Stauffer” (ECJ C-386/04) and “Persche” (ECJ C-381/07), most Member States have adapted their laws in order to comply with provisions of the Treaty on the Functioning of the European Union. The project mapped relevant laws and procedures across the European Union: Does a donor giving to a public-benefit organisation in another EU Member State obtain the same tax reliefs as they would get if they donated to a local organisation? What do foreign EU based public-benefit foundations need to do to have their public-benefit status recognised by foreign tax authorities? Are the procedures in place adequate and are they clear for users? How close are we to genuine free movement for philanthropy? And what steps must be taken to bring us closer?

Every effort has been made to ensure the quality of information in this document. However, the EFC/TGE and listed experts cannot guarantee the accuracy and completeness of information published in this document. The EFC/TGE and listed experts expressly disclaim all liability for, damages of any kind arising out of use of, reference to, reliance on, or performance of the information given in this document.

To receive a hard copy of the full study or for further information, please contact: legal@efc.be.

1. Persche: A donor resident in Slovakia donates to a public-benefit foundation registered in another EU country – does the donor get a tax incentive?

1.1. Legal situation

Slovak tax law foresees no tax incentives for donations to resident or foreign public-benefit foundations. Thus the Slovak law corresponds with the Persche decision of the ECJ by providing a non-discriminatory approach.

2. Missionswerk/Gift and inheritance tax: Donor stipulates in their last will that a foreign EU-based public-benefit foundation should inherit a certain amount of money – is the donation subject to gift and inheritance tax?

2.1. Legal situation

There are no gift and inheritance taxes in the Slovak tax system. Thus the Slovak law corresponds with the Missionswerk decision of the ECJ by providing a non-discriminatory approach.

3. Stauffer: Foreign EU-based public-benefit foundation generates income in Slovakia – does the foreign foundation get a tax exemption?

3.1. Legal situation

Slovak tax law foresees no tax incentives for public-benefit foundations/organisations- all income deriving from economic activity and asset administration is taxed.

Thus the Slovak law corresponds with the Stauffer decision of the ECJ by providing a non-discriminatory approach.

4. Practical information

4.1. Further resources

- Civil Code of the Slovak Republic:
<http://www.klasici.sk/old/publikovanie/zakony/obciansky%20zakonnik%207.html>
- Central Portal for Non-Profit Sector:
www.1snsc.sk
- Online legal consultancy services:
www.webpravnik.sk

4.2. Useful contacts

Carpathian Foundation Slovakia
Letna 27 040 01 Kosice
Slovakia
Tel: +421 55 6221152
E-mail: cfsk@cfoundation.org
Website: <http://www.karpatskanadacia.sk>