

DIPLOMATIC GUIDE

**DIPLOMATIC PROTOCOL
MINISTRY OF FOREIGN AFFAIRS
OF THE SLOVAK REPUBLIC
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CONTENTS

DIPLOMATIC GUIDE.....	1
CONTENTS	2
INTRODUCTION.....	4
I. SYSTEM OF PROTOCOL IN THE SLOVAK REPUBLIC.....	5
I.I. Diplomatic Protocol Department of the Ministry of Foreign Affairs.....	5
II. THE INAUGURAL AUDIENCE CEREMONY	7
II.I Attendance with spouse.....	8
II.II Dress Code	9
III. THE DIPLOMATIC CORPS LIST	10
IV. ISSUANCE OF IDENTIFICATION CARDS.....	12
V. LONG-TERM VISA	14
VI. ENTITLEMENT TO THE EXEMPTION FROM IMPORT DUTY	15
VII. ENTITLEMENT TO EXEMPTION FROM TAX.....	17
VII.I Entitlement to direct exemption from tax on the purchase of goods and services within the European Union.....	17
VII.II Entitlement to purchase tax-exempt goods in a diplomatic shop.....	17
VIII. ENTITLEMENT TO VALUE ADDED TAX REFUND	20
VIII.I Tax refund for a passenger vehicle	21
VIII.II Entitlement to the refund of excise duty on mineral oil	22
VIII.III Entitlement to the refund of excise duty on electricity, coal, and natural gas	23
IX. REGISTRATION OF MOTOR VEHICLES OF DIPLOMATIC MISSIONS	25
X. DRIVING LICENCE	28
XI. EMPLOYMENT OF RELATIVES OF THE STAFF OF DIPLOMATIC MISSIONS	29
XII. PROTECTION AND SECURITY	30
XIII. OVERFLIGHTS AND LANDINGS OF FOREIGN STATE AIRCRAFT	31
XIII.I State aircraft	31
XIII.II Diplomatic clearance	31
XIII.III Single flight/blanket clearances.....	31
XIII.IV Submitting a clearance request.....	32
XIII.V Notification of clearances granted.....	33
XIII.VI Other types of flights.....	33
XIV. PERMITS TO ENTER THE LANDING AREA OF THE BRATISLAVA AIRPORT.....	34
XIV.I Non-official visits	34
XIV.II Official visits	34
XIV.III Use of the Diplomatic Lounge and VIP Lounge at the M. R. Štefánik Airport in Bratislava.....	34
XV. PROPERTY MANAGEMENT AND SERVICES FOR DIPLOMATIC CORPS	36

XVI. INTERNATIONAL SCHOOLS IN BRATISLAVA..... 37

INTRODUCTION

The Ministry of Foreign Affairs of the Slovak Republic, acting as a primary contact and partner for the diplomatic missions accredited to the Slovak Republic, believes that the creation of good conditions for a productive cooperation and smooth operation of diplomatic missions is not just an obligation incumbent upon the host country, but also a means of developing international relations.

Our aim is to foster mutual relations in an environment of productive cooperation within the foreign policy area by setting in place appropriate conditions for the activities of foreign missions in the Slovak Republic.

This Diplomatic Guide is here to provide help, guidance and advice to members of the diplomatic corps and their families who, in accordance with the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations, are entitled to diplomatic immunities and privileges. This handbook provides guidance in various situations and offers answers and useful hints for dealing with day-to-day issues.

The following pages will take you through the role of protocol in the Slovak Republic, including the specific role and functions of the Diplomatic Protocol Department of the Ministry of Foreign Affairs, acting as the main partner for diplomatic missions accredited to the Slovak Republic.

We hope that this handbook will prove to be a useful and practical tool for all members of the diplomatic and consular corps in the Slovak Republic.

I. SYSTEM OF PROTOCOL IN THE SLOVAK REPUBLIC

The Slovak Republic does not have a unified state protocol system in place. The protocol in the Slovak Republic consists of individual protocol departments serving the top constitutional officials, namely: the Office of the President of the Slovak Republic, Office of the Speaker of the Slovak Parliament and the Office of the Slovak Government. The Ministry of Foreign Affairs (“MFA”) has its Diplomatic Protocol Department, while other Ministries operate smaller protocol units.

I.I. Diplomatic Protocol Department of the Ministry of Foreign Affairs

The work of the Diplomatic Protocol Department of the Ministry of Foreign Affairs is divided into three main areas as follows:

1. Organisation of official visits / care for official guests
2. Matters relating to the diplomatic corps
3. Management and administration.

1. The Diplomatic Protocol Department of the Ministry of Foreign Affairs (also abbreviated as “DPD”) supervises all activities regarding the protocol and ceremonial aspects of foreign relations in the Slovak Republic. The DPD is responsible for the organisation and coordination of official visits and ceremonies involving foreign dignitaries in the Slovak Republic, including heads of state, speakers of parliaments, prime ministers and ministers of foreign affairs. The DPD is also responsible for the preparation and coordination of official visits and for the programme of official guests. In preparing these visits, the DPD coordinates its activities with other state protocol departments and coordinates the requests of visiting officials with the appropriate diplomatic missions.

The DPD also co-organises ceremonies held at the Presidential Palace and Prime Minister’s Office on the occasion of state visits by heads of state and official visits by prime ministers, as well as National Day celebrations. It also co-organises the ceremonial audiences at which ambassadors present their credentials to the President of the Slovak Republic.

2. In the diplomatic sphere, the DPD is responsible for direct communication with the diplomatic missions, consular posts, and their staff, including the special missions of international organisations. The DPD coordinates matters relating to the activities of diplomatic staff and the performance of their functions.

3. The DPD is responsible for procedures concerning the accreditation of diplomats posted to missions in the Slovak Republic, accompanies them throughout their term of office in the Slovak Republic and, **along with other responsible institutions and bodies**, provides them with all appropriate assistance and services to enable them to perform their functions. DPD tasks also include managing and overseeing any matters pertaining to the privileges and immunities of the diplomatic corps in accordance with their status and existing treaties, laws and regulations.

The DPD is responsible for the publication of the Diplomatic Corps List and the issuance of identity cards for the diplomatic, consular, and administrative staff of foreign missions and international organisations. It handles and administers requests for clearance of overflights by state planes and also deals with tax-related issues.

In addition to the above, the DPD also prepares *letters of credence* for the ambassadors and *consular commissions* for the consuls appointed by the Slovak Republic to their posts, and briefs them, along with other MFA employees, on the protocol and ceremonial aspects of their work. The DPD is responsible for organising events, meetings, tours, and visits for the diplomatic corps. It also provides assistance and guidance on issues of protocol to various governmental, municipal, and other authorities of the Slovak Republic.

II. THE INAUGURAL AUDIENCE CEREMONY

This chapter details, step by step, the process whereby new heads of diplomatic missions accredited to the Slovak Republic present their *letters of credence* to the President of the Slovak Republic.

The President of the Slovak Republic usually receives four designated ambassadors every month to accept their *letters of credence*. The order in which they are received depends on the date on which the copies of the *letters of credence* were handed to the Ministry of Foreign Affairs. What follows is a brief account of the inaugural audience:

- On the day of the inaugural audience, a DPD official arrives at the agreed time and place to accompany the designated Ambassador of a foreign state to the ceremony. They then leave together in a DPD vehicle assigned for that purpose for the Presidential Palace. Members of the Ambassador's suite (a maximum of three or four of the highest-ranking diplomats) follow in the car(s) of the embassy.
- On arrival at the Courtyard of Honour of the Presidential Palace, the Director of Protocol of the Office of the President bids welcome to the designated Ambassador and they proceed together to the red carpet. The Band of the Guard of Honour plays the national anthem of the Ambassador's country. In the meantime, the members of the Ambassador's suite are ushered to a designated place on the right side of the red carpet.
- The Ambassador, accompanied by the Director of Protocol, proceeds along the Guard of Honour and greets the Presidential Standard, at which point the guards salute the Ambassador. Before leaving the courtyard, the Ambassador bows to acknowledge gratitude for the ceremony.
- The Ambassador and the Director of Protocol then enter the Presidential Palace and proceed upstairs to the Great Hall. The Ambassador stands at a designated place

awaiting the arrival of the President. The members of the Ambassador's suite assemble in a row behind the Ambassador.

- The officials of the Ministry of Foreign Affairs of the Slovak Republic stand in a row to the left of the Ambassador, while the members of the President's suite are assembled on the Ambassador's right.
- When the President enters the Great Hall and advances to the designated place, the Ambassador pronounces the following words, either in Slovak or in one of the UN official languages of his/her choice: **“I present to you, Mr. President, the Letters of Credence by which** (the title and name of the head of state of the sending country) **has accredited me to Your Excellency as Ambassador Extraordinary and Plenipotentiary of** (name of the state).” Then the Ambassador advances towards the President and delivers his/her *letters of credence*.
- They then jointly proceed to the Ambassador's suite and the Ambassador will introduce to the President the diplomatic officials of the embassy. Subsequently, the Director of Protocol will introduce the members of the President's suite. After the introductions, both the President and Ambassador proceed to the Reception Hall for talks, accompanied by designated members of the President's suite.
- After the talks, the Ambassador and his/her suite leave the Presidential Palace. At the exit from the palace, the Director of Protocol bids farewell to the Ambassador who is then accompanied by a DPD official to his/her residence or to another agreed place. The car provided by DPD bears the national flag of the Ambassador's state. The remaining members of the diplomatic mission follow in their car(s).

II.I Attendance with spouse

If the Ambassador's spouse attends the ceremony, the spouse will be seated in the DPD vehicle together with the Ambassador. On arrival at the Courtyard of Honour of the Presidential Palace, the spouse will advance to the place designated for the Ambassador's suite on the right of the red carpet, where he/she will stand at the head of the Ambassador's

suite. During the ceremony in the Great Hall, the spouse will be at the head of the Ambassador's suite assembled in a row behind the Ambassador.

After the President has accepted the *letters of credence* and the members of both the Ambassador's and President's suites have been introduced, the spouses (of the President and Ambassador) will proceed to the Golden Salon for separate talks.

II.II Dress Code

Recommended attire for the ceremony of presentation of credentials:

Lounge/business suit, preferably dark, or national costume

Gentlemen: dark suit or national costume

Ladies: cocktail dress or national costume

The ceremony may be viewed at: <http://www.prezident.sk/?video-archiv>

III. THE DIPLOMATIC CORPS LIST

The heads of diplomatic missions and other diplomats accredited to the Slovak Republic are included in the Diplomatic Corps List, which is published and updated by the Diplomatic Protocol Department on the website of the Ministry in the [Slovak language](#) and in the [English language](#). In order for the List to be updated, any changes of address, personnel or other contact details need to be communicated to the DPD.

The order of precedence at a mission is determined exclusively by the head of the mission on the basis of the rank of the diplomatic staff. The second name entered on the Diplomatic Corps List is usually the person designated to deputise for the head of the diplomatic mission.

In order to facilitate the publication and updates of the Diplomatic Corps List, an [accreditation form](#) is available; this form contains the following information fields to be completed:

- List of the staff of the diplomatic mission, consular post or international organisation accredited to the Slovak Republic, their rank and order, marital status and the names of their spouses;
- Date of presentation of the *letters of credence*, alternatively, the date of receipt of the *agrément*;
- Up-to-date address, telephone and fax numbers, e-mail and website link of the diplomatic mission, consular office or international organisation accredited in the Slovak Republic,
- National day;
- A permanent, 24/7 contact at the diplomatic mission, consular office or international organisation to be used in case of emergency (this information is solely for the MFA and will not be published);
- Any additional information which the diplomatic mission, consular office or international organisation would like to have published (please refer to the form).

The **Dean of the Diplomatic Corps** heads the diplomatic corps in the Slovak Republic. This position is currently held by the Apostolic Nuncio of the Holy See, who represents the diplomatic corps accredited to the Slovak Republic and always stands first in order of precedence among the heads of missions. The post of Dean is not a diplomatic rank, but an honorary

function. The Dean may also act on behalf of the diplomatic corps in certain matters when the diplomatic corps so agrees.

The date and order of the presentation of the *letters of credence* to the President of the Slovak Republic determine the **order of precedence** among the heads of missions in the diplomatic corps.

IV. ISSUANCE OF IDENTIFICATION CARDS

The Diplomatic Protocol Department of the Ministry of Foreign Affairs (“DPD”) issues diplomatic ID cards for members of diplomatic missions (diplomatic staff, administrative staff, technical staff and their immediate family members) provided that they are not Slovak nationals and their permanent residence is not located in the Slovak Republic. The issue of ID cards is subject to delivery to the DPD of a Verbal Note and a completed [registration form](#).

Upon request, the DPD will also issue ID cards for members of non-resident diplomatic missions accredited to the Slovak Republic.

Recognised types of ID cards:

Diplomatic Staff ID – D (orange) is issued to the diplomatic staff at diplomatic missions and consular posts and to their family members.

Administrative and Technical Staff ID – ATP (blue) is issued to the administrative and technical staff at diplomatic missions and consular posts and to their family members.

Service Staff ID – SP (green) is issued to the service and private staff employed at diplomatic missions. A copy of the employment agreement, together with the [declaration of the private servant’s employer](#) and declaration from both employee and employer confirming no family relation (blood-related) is required in order to issue ID cards.

International Organisation Staff ID – MO (purple) is issued to the personnel of international organisations or personnel at the offices of international organisations established in the Slovak Republic on the basis of international agreements, as well as for their family members.

Under the term “family members”, we understand; husband/wife, children under the age of 18, children dependant on permanent care of their parents, or children/students under the age of 26 (under condition that they are not gainfully employed, live in common household, and are full time, year round secondary or university students in the Slovak

Republic or a neighbouring country. Students may obtain identity cards after submitting the school approval of the validity of their studies until the end of the school year).

ID cards “D” and “ATP” are issued with a validity of up to three years. ID cards “SP” and “MO” are issued for a period of two years or on the basis of the validity of passport or the term of the employment agreement.

The DPD issues ID cards upon request/notification delivered by the diplomatic mission; the request must include the completed [form](#), one full-face photograph, and copies of the relevant pages of the applicant’s passport.

In the event of the loss or theft of an ID card, a representative of the diplomatic mission is required to report the matter to the authorities (police) immediately. The DPD will issue a new ID card subsequent to receipt of a copy of a theft report drawn up by the police and a duly completed [prolongation form](#).

All diplomatic staff and other personnel must return their ID cards to the DPD on completion of their posting in the Slovak Republic.

V. LONG-TERM VISA

All diplomatic staff, as well as all technical, administrative, service or private staff at embassies, must contact the Diplomatic Protocol Department of the Ministry of Foreign Affairs (“DPD”) upon their arrival in the Slovak Republic. They will then be provided with appropriate identity cards. All types of ID cards issued by the DPD permit their holders to reside in the territory of the Slovak Republic.

If presented along with a valid travel document, these ID cards also entitle their holders to enter the Schengen area without visa pursuant to Article 5 b) of Regulation (EC) No 562/2006 of the European Parliament and of the Council of 15 March 2006 establishing a Community Code on the rules governing the movement of persons across borders (Schengen Borders Code). The ID cards issued by the DPD entitle their holders to stay in other Schengen area countries for a maximum period of 90 days, and 180 days in total.

VI. ENTITLEMENT TO THE EXEMPTION FROM IMPORT DUTY

The rules and procedures for the treatment of goods on import, export, and transit between the European Union and third countries are governed by the Customs Act (Act No. 199/2004, as amended).

The exemption of goods from import duty for persons enjoying privileges and immunities under international law is provided for by Sections 47 and 48 of the Customs Act. The group of the persons entitled to import duty exemption within the meaning of Sections 47(1)(a)-(c) and 48(1) includes: diplomatic missions, diplomatic staff, members of the administrative and technical staff of diplomatic missions, consular posts, consular officers, consular employees, as well as international organisations and their personnel, provided that they are nationals of the Slovak Republic, do not have domicile in the Slovak Republic, and do not do business in the Slovak Republic.

The exemption from import duty also applies to the goods serving the needs of or intended for consumption by family members of the members of diplomatic missions and consular posts.

Under Section 47(1)(b) of the Customs Act, the import duty exemption applies to the goods serving the needs of or intended for consumption by the members of the diplomatic missions and consular posts, including their family members who live with them in the same household. The import duty exemption in respect of road motor vehicles is granted on the principle of reciprocity vis-à-vis the respective third country in respect of no more than two road motor vehicles imported within two years regardless of whether the import takes place on behalf of a member of the diplomatic/consular corps or their family member.

With regard to the administrative and technical staff of the diplomatic missions and consular posts, Section 47(1)(c) of the Customs Act provides that the import duty exemption applies only to the goods serving the personal needs of or intended for consumption by the administrative and technical staff on their first official entry to the country, and the import duty exemption for road motor vehicles is granted on the principle of reciprocity vis-à-vis the third country in respect of no more than two road motor vehicles, as well as for the goods intended for consumption by the household which are imported along with the other goods when the staff move into the country. In this case, the release into the customs regime of free

circulation must be applied for within six months of the day of the first official entry into the country. [\(form\)](#)

Under Section 48(1) of the Customs Act, the goods exempt from import duty which are intended for official purposes and consumption by the diplomatic missions, consular posts, third-country institutions, or international organisations, can be lent, pledged, leased or assigned without notifying the customs authority in advance only upon expiry of the period implied by the principle of reciprocity vis-à-vis the third country, but in no case earlier than 12 months following the receipt of a customs declaration releasing such goods into the customs regime of free circulation and, in the case of road motor vehicles, no earlier than after two years.

If a road motor vehicle imported under import-duty exemption is re-exported prior to the expiry of the above-mentioned period, or if import duty has been paid, or if a serious damage to the vehicle has occurred and been documented, another road motor vehicle may be imported under import-duty exemption instead of such vehicle (Section 47(1)(b)).

Under Section 48(2), where the goods exempt from import duty intended for the above-mentioned group of entitled persons is lent, pledged, leased or assigned prior to the expiry of the two-year period, the declarant is obliged to notify the customs authority in advance. The customs authority shall assess and charge import duty applying the rates applicable as at the day of the goods disposal based on the customs value accepted or determined by the customs authority as at such day. [\(form\)](#)

Under Section 48(3), the customs authority shall not charge import duty only if a diplomat or consular officer who is member of the staff of a diplomatic mission or consular post has been removed from their post and at least half of that period has elapsed, or the member of the diplomatic, consular or administrative staff of a diplomatic mission or consular post has died, or the road motor vehicle has been seriously damaged; the same applies to fleet motor vehicles.

VII. ENTITLEMENT TO EXEMPTION FROM TAX

VII.I Entitlement to direct exemption from tax on the purchase of goods and services within the European Union

On the basis of the Agreement between the Government of the Slovak Republic and the Commission of the European Communities Implementing the Protocol on the Privileges and Immunities of the European Communities in the Slovak Republic and certain provisions of the Value Added Tax Act (Act No. 222/2004, as amended), diplomatic missions and their staff are entitled to claim, with the supplier, direct exemption from value added tax in respect of the purchases made in the European Union. On the basis of Article 23 of Council Directive 92/12/EEC and Commission Regulation (EC) No 31/96, the direct exemption from tax on the goods and services purchased within the Community also applies to excise duty.

The tax exemption is granted on the basis of the value added tax and excise duty exemption [certificate](#) under Article 15(10) of Directive 77/338/EEC and Article 23(1) of Directive 92/12/EEC. The certificate must be issued using an official form provided by the competent authority of the member state of the European Union and confirmed by the Diplomatic Protocol Department of the Ministry of Foreign Affairs of the Slovak Republic (“DPD”). The exemption may also be granted on the basis of a form issued in the language of any member state of the European Union provided that it complies with the above-mentioned Commission Regulation. The consumer of the goods or service must enclose the tax exemption certificate with the original purchase receipt for the goods or service. After confirmation by the DPD, the form must be sent to the supplier with a request for tax refund to a bank account (IBAN and SWIFT data are required).

The exemption from indirect taxes on goods and services in the territory of the Slovak Republic is granted where the invoiced value of such goods or services, including taxes, is at least EUR 70.

VII.II Entitlement to purchase tax-exempt goods in a diplomatic shop

The entitlement to purchase tax-exempt goods in a [diplomatic shop](#) (a tax warehouse for foreign representatives established under special regulations) is granted to foreign representatives (see definition below) accredited to the Slovak Republic on the basis of the Value Added Tax Act (Act No. 222/2004, as amended) and amendments to the Act on the

Excise Duty on Wine, Act on the Excise Duty on Spirits, Act on the Excise Duty on Tobacco Products, and Act on the Excise Duty on Beer.

The entitlement to purchase tax-exempt products in tax warehouses on the basis of the above-mentioned laws applies to the diplomatic missions, diplomatic staff, consular posts and consular officers, members of the administrative and technical staff of diplomatic missions and consular posts, and to international organisations and their personnel (referred to as “foreign representatives” in the VAT Act), provided that they are not citizens of the Slovak Republic and do not have their domicile in the Slovak Republic. The entitlement to purchase tax-exempt products in a tax warehouse does not apply to family members of the above-mentioned group of persons.

Section 61(15) of Value Added Tax Act provides that tax exemption is granted to the maximum extent to which the value added tax refund is limited under paragraphs 4, 5, 7, 9, 10, and 11 thereof.

The principle of reciprocity applies, that is, the permission for the purchase of tax-exempt products in a tax warehouse is issued by the customs authority only to foreign representatives of those states that grant a similar advantage or refund tax to the Slovak nationals enjoying privileges and immunities under an international treaty. The principle of reciprocity does not apply to international organisations and their personnel.

The tax-exempt goods may be purchased in a tax warehouse for foreign representatives solely by foreign representatives holding a *foreign representative [certificate](#), confirmation of compliance with the condition of reciprocity* issued by the Ministry of Foreign Affairs of the Slovak Republic, and the *[permission to purchase tax-exempt goods](#)* in a tax warehouse issued by the Bratislava Customs Authority.

The *permission to purchase tax-exempt products* is issued by the Bratislava Customs Authority to foreign representatives once a year, within 15 days of receiving written application. Attached to the *permission* is a *[write-down sheet](#)*, issued for each calendar year. In the sheet, the Customs Authority quotes the *[annual limit](#)* for the purchase of tax-exempt products or, where a person from another state acquires the status of foreign representative in the course of a calendar year, a proportionate part of the limit corresponding to the length of the period remaining until the end of that calendar year. Unused limit or part thereof is non-transferable to the next calendar year. Foreign representatives must return their *write-down*

sheets for the respective calendar year to the Bratislava Customs Authority by 31 January of the next calendar year.

The annual limits for the excise duty exempt goods which a foreign representative may purchase in a tax warehouse for foreign representatives based the *permission to purchase tax-exempt products* are laid down in amendments to the above-mentioned acts depending on the category of the foreign representative concerned.

A foreign representative who ceased to be eligible for the purchase of tax-exempt products must return the *permission to purchase tax-exempt products* and the *write-down sheet* within 15 days of the termination of eligibility.

The tax-exempt goods purchased in a diplomatic shop are intended for official use by diplomatic missions or for personal use by the staff of diplomatic missions, not for resale.

VIII. ENTITLEMENT TO VALUE ADDED TAX REFUND

The tax refund to the foreign representatives enjoying privileges and immunities under international law is governed by Sections 61 and 62 of Act of the Value Added Tax Act (Act No. 222/2004, as amended). The group of the persons eligible for exemption from value added tax (VAT) includes, in accordance with Section 61(2)(a) to (h) of the VAT Act, the diplomatic missions, diplomatic staff, members of the administrative and technical staff of diplomatic missions, consular posts, consular officers, consular employees, as well as international organisations and their personnel, provided that **they are not Slovak nationals and do not have domicile in the Slovak Republic.**

The entitlement to VAT refund **does not apply** to family members of the above-mentioned group of persons.

VAT refund may be claimed for all types of goods and services. The essential condition for tax return to a foreign mission is its accreditation to the Slovak Republic, its seat in the Slovak Republic, a bank account opened in the Slovak Republic, and the **provision of a similar advantage under the reciprocity principle.** Under Section 61(3) of the VAT Act **tax refund is provided only to foreign representatives of those states which afford the same treatment of the nationals of the Slovak Republic and only to the extent to which such treatment is afforded.**

The entitlement to tax refund is also granted to non-resident diplomatic missions and their representatives and also to the diplomatic missions of those countries where reciprocity cannot be confirmed due to the fact that the Slovak Republic does not have a diplomatic representation there.

Section 62(3) of the Act sets out the minimum purchase value condition according to which tax refund is only possible on the basis of a receipt for the purchase of goods or services exceeding EUR **33.19**, including tax. This limit does not apply to receipts for the purchase of car fuel.

Section 61(14) of the Act sets a limit applicable to the refund of tax paid on delivery of building and construction works. Tax will be refunded only if the price does not exceed EUR **3,319.39**. If the limit is exceeded, tax refund is only possible if the sending state

confirms to the Ministry of Foreign Affairs of the Slovak Republic the granting of entitlement to tax refund or a similar treatment to the same extent to Slovak diplomatic missions and consular posts established in that country.

The limits applicable to the refund of tax paid on the goods and services, vehicles and car fuels for individual categories of foreign representatives are laid down in Sections 61(4) to (12) of the Act. In the case of diplomatic missions and consular posts having their seat in the territory of the Slovak Republic, these limits do not include the tax paid on vehicles and car fuel (up to **4,000** litres a year per passenger vehicle), and on building and construction works. For the diplomatic staff, consular officers and the administrative and technical staff of diplomatic missions and consular employees, these limits do not include the tax paid on passenger vehicles and car fuel (up to **3,200 litres** a year per vehicle).

VIII.I Tax refund for a passenger vehicle

The rules are laid down in Section 61(13) of the VAT Act under which foreign representatives who claimed a refund of the tax paid in the price of a passenger or utility vehicle are obliged to use such vehicle in the country of their posting for a period of at least two years. If their posting in the Slovak Republic ends prior to the expiration of two years following the vehicle's registration, they are obliged to return to the competent tax authority a proportionate part of the tax corresponding to the remainder of the two-year period. However, if a foreign representative sells or donates the motor vehicle prior to the expiry of the two-year period (except for cases where the vehicle is sold or donated to another foreign representative), they are obliged to return the entire tax to the tax authority. Likewise, the obligation to return the entire tax applies to the fleet vehicles of diplomatic missions for which the diplomatic mission had claimed tax refund and which were then sold or exported from the Slovak Republic prior to the expiry of the two-year period.

The periodicity of tax refunds is governed by Section 62(1) of the VAT Act, under which a foreign representative may **claim tax refund always for a period of one calendar quarter** and must do so no later than in the calendar quarter following the calendar quarter in which the goods or services were supplied, otherwise the entitlement to refund becomes void (Section 62(6) of the VAT Act). Subject to reciprocity, this period may be extended.

The tax refund application must be filed with the Bratislava I Tax Office on the prescribed [form](#), along with a certificate issued by the Ministry of Foreign Affairs of the Slovak Republic confirming that the condition of reciprocity pursuant to Section 61(3) of the

Act is satisfied (Amendment No. 651/2004 to the Value Added Tax Act, as amended by Act No 350/2004), **within 30 days of the end of the calendar quarter**. Three types of forms are used, namely [application for tax refund based on receipts for the purchase of goods and services](#) (including the tax for the purchase of car fuels), [application for tax refund based on receipts for the purchase of passenger and utility vehicles](#), and [application for tax refund based on receipts for the purchase of construction works](#) (over EUR 3,319.39).

The tax refund application must be **appended to the original invoice or another document evidencing the purchase of goods or services** which indicates the amount of the tax and confirms its payment (Section 62(2) of the VAT Act). Subject to reciprocity, the tax authority may allow a diplomatic mission to append to the refund application, instead of the original invoice or another original document, a **copy of those documents confirmed by the head of the mission or by the head of the consular post** (Section 62(2) of Act No 523/2005, which amends the VAT Act), or a copy of a bank statement, or a copy of a credit card payment statement.

Under Section 62(5) of the VAT Act, the tax authority shall refund the tax to the foreign representative to an account with a bank in the Slovak Republic within 60 days of filing the tax refund application for the respective calendar quarter.

VIII.II Entitlement to the refund of excise duty on mineral oil

The refund of excise duty on mineral oil to the foreign nationals enjoying privileges and immunities under international treaties is provided for by the **Act on Excise Duty on Mineral Oil** (Act No 98/2004, as amended by Act No 667/2004). The entitlement to the refund of excise duty on a demonstrably taxed mineral oil, pursuant to Section 16(2)(a) to (g) of the Act, applies to the diplomatic missions, diplomatic staff, members of the administrative and technical staff of diplomatic missions, consular posts, consular officers, consular employees, as well as international organisations and their personnel, provided that **they are not nationals of the Slovak Republic and do not have domicile in the Slovak Republic**. The entitlement to the refund of excise duty on mineral oil **does not apply** to family members of the above-mentioned group of persons.

The principle of reciprocity applies. Pursuant to Section 16(3) of the Act, the excise duty will be refunded only to foreign representatives of those states that refund such excise duty or afford similar treatment to the nationals of the Slovak Republic.

The extent of the refund of excise duty on mineral oil is governed by Sections 16(5) to (7) of the Act. The precondition for the refund of excise duty on **mineral oil used as a car fuel** is – as opposed to the refund of VAT paid in the price of car fuel – the registration of the passenger/utility vehicle in the Slovak Republic under diplomatic licence plates EE or ZZ.

A diplomatic mission, consular post, international organisation and their regional office with their seats in the territory of the Slovak Republic are entitled, on the basis of Section 16(6) of the Act, to the refund of the excise duty on a demonstrably taxed **mineral oil used as a fuel** for heating their premises.

The periodicity of tax refunds is governed by Section 16(8) of the Act based on which a foreign representative may file the excise duty refund application **for a period of one calendar quarter within 30 days of the end of the calendar quarter** (Act No 667/2004, amending and supplementing Act on Excise Duty on Mineral Oil).

The refund [application](#) **must be filed with the Bratislava Customs Authority** on the prescribed form, along with a certificate issued by the Ministry of Foreign Affairs of the Slovak Republic confirming the conditions of reciprocity is met pursuant to paragraph 3 (Act No 667/2004 amending and supplementing Act No 222/2004 on the Excise Duty on Mineral Oil), a document evidencing the acquisition of a demonstrably taxed mineral oil in the tax jurisdiction and a document evidencing the payment of excise duty in the price of the mineral oil (Section 15(4)). The original document may be substituted by a copy authenticated by the head of the mission, by the head of the consular post, or by another duly authorised representative (this applies to diplomatic missions, consular posts, and international organisations that concurrently claim value added tax refund).

Under Section 16(11) of the Act, **a foreign representative must claim refund no later than in the calendar quarter following the calendar quarter** in which the mineral oil was purchased, otherwise the possibility of claiming tax refund becomes void.

Under Section 16(10) of the Act, the customs authority will refund excise duty to the applicant within 30 days of completing the verification of the grounds of the refund claim.

VIII.III Entitlement to the refund of excise duty on electricity, coal, and natural gas

Specific provisions for the exemption from excise duty on electricity, coal, and natural gas used by the foreign nationals enjoying privileges and immunities under international treaties are stipulated in Section 40 of the **Act on the Excise Duty on Electricity, Coal, and**

Natural Gas (Act No 609/2007), amending and supplementing Act on the Excise Duty on Mineral Oils (Act No 98/2004). The provisions of Sections 40(1)(a) and (b) apply to foreign representatives, including the diplomatic missions, consular posts, and international organisations and their regional offices **having their seat in the territory of the Slovak Republic**.

The principle of reciprocity applies. Pursuant to Section 40(3) and (4) of the Act, the exemption is granted only to foreign representatives of those states that afford similar treatment to the nationals of the Slovak Republic.

The conditions under which a diplomatic mission or a consular post having their seat in the territory of the Slovak Republic may use tax-exempt electricity, coal, or gas are laid down in Section 40(5) of the Act. It provides that a foreign representative must request the Ministry of Foreign Affairs of the Slovak Republic for the issuance of a [certificate](#) confirming his standing as foreign representative and that the condition of reciprocity is met. The certificate must then be delivered to the respective supplier of electricity, coal or natural gas no later than on the first consumption of the tax-exempt electricity, tax-exempt coal or tax-exempt natural gas (Section 40(6) of the Act).

In accordance with this Act, foreign representatives are granted direct tax exemption.

IX. REGISTRATION OF MOTOR VEHICLES OF DIPLOMATIC MISSIONS

The rules for the registration and issue of diplomatic licence plate numbers and vehicle registration [certificates](#) to diplomatic missions, consular posts, international organisations and accredited personnel are laid down in Note No 241/2006 – DIPL of 22 February 2006.

A diplomatic licence plate number for a fleet motor vehicle of a diplomatic mission and for a private motor vehicle of diplomatic and administrative personnel will be issued following delivery of an application for motor vehicle registration to the Diplomatic Protocol Department. The application must contain the [form](#) “*Application for the registration of a motor vehicle/trailer of diplomatic missions*”, duly completed; this must be signed by the head of the mission and bear the official seal. Where persons other than the accredited staff of a diplomatic mission are authorised to act for the purposes of registration, the registration application must also include the first and last name of the authorised person, as well as the type and number of that person’s identity document. A further condition is the presentation of a copy of the vehicle registration certificate and the dealer’s invoice or a copy of the purchase contract. Once all these requirements have been satisfied, the Diplomatic Protocol Department will confirm the application by appending its official seal, the signature of the responsible person, and indication of the licence plate type to which the applicant is entitled.

The licence plate numbers are issued by the Department of Documents and Registration (“DDR”) of the Slovak Republic Police Corps Presidium on the basis of a duly completed application for vehicle registration confirmed by the Diplomatic Protocol Department, a copy of the identification document, the original of the vehicle registration certificate, a document of purchase of the vehicle, proof of mandatory insurance policy; for imported vehicles, also the vehicle’s registration certificate for individually imported vehicles and acceptance of homologation of the said vehicle during the stay of its holder in the Slovak Republic (issued by the District Office for Road Transport and Roads in Bratislava, Pri starej prachárni 14, 831 04 Bratislava).

The DDR will register the vehicle and issue licence plates and the vehicle’s registration certificate. A further condition for vehicle registration is verification of the information provided in the vehicle’s documents with the information on the vehicle itself. For that purpose, the vehicle must be presented for physical verification at the DDR.

In accordance with Section 3(6) of Act No 725/2004 on Conditions for the Operation of Vehicles in Road Traffic, as amended, the approval of vehicles, components, and separate technical inspections do not apply to the vehicles of diplomatic missions and of their diplomatic and administrative technical staff during their residence in the territory of the Slovak Republic, provided that reciprocity is guaranteed.

The DDR issues, pursuant to Section 125 of the Road Traffic Act, two types of licence plate numbers: (1) EE licence plate numbers for motor vehicles of diplomatic missions and consular posts and for private motor vehicles of their diplomatic and consular staff, and (2) ZZ licence plate numbers for private motor vehicles of administrative and technical personnel of international organisations, both followed by five digits. For vehicles assigned to the personnel of foreign embassies resident in the Slovak Republic, the DDR issues, along with the licence plate, a separate CD or CC plate.

The entitlement to register a motor vehicle in their name is also applicable to family members of the diplomatic or consular staff and personnel of international organisations.

The deregistration of a vehicle intended for export abroad is subject to the same conditions as for vehicle registration. A completed [form](#) “*Application for a change – deregistration of a motor vehicle (trailer) of diplomatic missions*”, confirmed by the head of mission, must be delivered to the Diplomatic Protocol Department. The Diplomatic Protocol Department will then verify whether the conditions stipulated in Section 61(13) of the VAT Act are satisfied and, if so, confirm the application by appending the signature of an authorised person and an official seal.

Subsequently, the vehicle holder is obliged to surrender the licence plates and vehicle registration certificate to the DDR. On surrender, the DDR will provide the holder with licence plates intended for the individual export of a vehicle, plus a new vehicle registration certificate. The validity of these export documents is limited and expires as of the last day of the month following the month of the vehicle deregistration for export.

Similarly to the requirements applicable to vehicle registration, a vehicle intended for export must also be inspected to verify whether the information indicated in the vehicle documents matches the information on the vehicle itself. Thus, the vehicle must be presented for inspection at the DDR.

Where a vehicle is exported to another country with the documents and licence plate numbers as originally issued, these documents and licence plate numbers must subsequently be returned to the DDR or, alternatively, a written statement by the competent police authority of the country to which the vehicle was exported confirming that the police authority has invalidated or seized such documents and licence plates.

The administrative proceedings in respect of the registration and deregistration of motor vehicles of diplomatic missions, consular offices and their representatives in the Slovak Republic are **wholly exempt from administrative fees**.

Under Section 86(1)(b) of the Act on Local Taxes and Charges for Municipal and Minor Construction Waste, provided that the condition of reciprocity is satisfied, the fleet motor vehicles of diplomatic missions, consular offices, and their diplomatic and administrative and technical staff are also **exempt from motor vehicle tax**. Under Section 4(1) (b) of the Road Tax Act (Act No. 87/1994, as amended), they are also **exempt from road tax** and, under Section 6(6)(k) of the Roads Act (Act No 135/1961, as amended), **from tax for the use of motorways, roads and local roads**.

X. DRIVING LICENCE

In accordance with Section 73(6) of the Road Traffic Act (Act No 8/2009, as amended), no subsequent driving licence shall be issued to the holder of a driving licence issued by a country other than the Slovak Republic or another contracting party to the Agreement on the European Economic Area.

The recognition of driving licences issued abroad is regulated by Section 102 of the Road Traffic Act. The exchange of driving licences issued by the states of the European Economic Area or by the states of the Geneva or Vienna Conventions is regulated by Section 104 of the Road Traffic Act.

The Ministry of the Interior of the Slovak Republic is currently preparing an amendment to the Road Traffic Act based on Directive 2006/126/EC of the European Parliament and of the Council on driving licences. The amendment will also specify the conditions under which driving licences will be issued and exchanged to diplomatic mission staff. The amendment should come into effect in June 2011.

XI. EMPLOYMENT OF RELATIVES OF THE STAFF OF DIPLOMATIC MISSIONS

The employment of relatives of diplomatic and consular staff in the Slovak Republic is regulated by Act No. 5/2004 on Employment Services, as amended (the “Employment Act”).

The Employment Act provides that nationals of those states that are contracting parties to the EEA agreement, as well as nationals of Switzerland and their family members, enjoy the same status as the citizens of the Slovak Republic, unless the Employment Act provides otherwise. These nationals have access to employment without any work permit, which is in compliance with Article 1 of Council Regulation (EEC) No 1612/68 on the freedom of movement for workers within the Community.

The nationals of third countries have access to employment without a work permit provided that the condition stipulated in Section 22 (7/h) of the Employment Act is met. Under that condition, a foreign national in the Slovak Republic who is a relative of a diplomatic mission, consular office or international organisation staff member residing in the Slovak Republic is not required to procure a work permit if an international agreement signed on behalf of the Government of the Slovak Republic guarantees reciprocity. The inter-governmental agreements on the employment of the relatives of diplomatic mission and consular office staff fall within the remit of the Ministry of Foreign Affairs of the Slovak Republic.

To date, the Slovak Republic has signed agreements on the employment of family members of diplomatic mission staff with the United States of America (No. 178/1995), the Kingdom of the Netherlands (No. 286/1997), the United Kingdom of Great Britain and Northern Ireland (No. 287/1997), the Republic of Turkey (No. 259/2002), Canada (No. 343/2005), the Republic of Slovenia (No. 167/2010) and Switzerland (432/2010).

XII. PROTECTION AND SECURITY

The Office of the Ministry of the Interior of the Slovak Republic for the Protection of Constitutional Officials and Diplomatic Missions (OPCD) provides protection to diplomatic missions resident in the Slovak Republic. It also provides protection to the constitutional representatives of foreign states during their stay in the Slovak Republic.

The role of the OPCD is to fulfil the criteria of the Vienna Convention in respect of adherence to diplomatic privileges and immunities. It offers assistance to and protection of the diplomatic missions, consular posts and the residences of the heads of missions as requested by the diplomatic missions accredited to the Slovak Republic. In case of need (a particular social event or a higher level of security risk), diplomatic missions may request enhanced security measures by sending a Verbal Note to the Diplomatic Protocol Department. Assistance is also provided in cases of vehicle removals from designated parking facilities and in traffic accidents.

The OPCD is also responsible for the protection of persons and delegations arriving in the Slovak Republic or taking part in social events organised by the diplomatic missions in the Slovak Republic.

The Office of the Ministry of the Interior of the Slovak Republic for the Protection of Constitutional Officials and Diplomatic Missions

Director: Lt. Col. Mgr. Peter Stadničar

Address:

Romanova 37

851 02 Bratislava

Slovak Republic

Tel: ++421 (0) 961 059 501

Fax: ++421 (0) 961 059 509

24/7 assistance: ++421(0) 961 059 583, ++421(0) 961 059 584

More information at: www.minv.sk

XIII. OVERFLIGHTS AND LANDINGS OF FOREIGN STATE AIRCRAFT

XIII.I State aircraft

"State aircraft" within the terms of Article 3 of the Convention on International Civil Aviation means aircraft used in military, customs and police services. Operators of foreign state aircraft must observe the air traffic regulations laid down in international conventions (ICAO) and in the Slovak national legislation, ([Aeronautical Information Publication – AIP Slovak Republic](#)).

Foreign state aircraft overflying or landing in the Slovak Republic are subject to prior clearance by the competent Slovak authorities. Clearance requests must be submitted through diplomatic channels.

XIII.II Diplomatic clearance

The Diplomatic Protocol Department, in consultation with the competent authorities, grants diplomatic clearances to foreign state aircraft as follows:

- military flights
- humanitarian and rescue flights
- transfer of V.I.P. and official delegations
- transfer of diplomatic mail
- standby missions of a non-commercial nature

XIII.III Single flight/blanket clearances

Requests for single flight or blanket clearances must be submitted by diplomatic missions or ministries of foreign affairs. The terms and conditions of the blanket clearance are subject to reciprocity.

A [single flight clearance](#) is valid for 24 hours from the estimated date and time of entry into the airspace of the Slovak Republic.

A [blanket clearance](#) is as a rule valid for one year, from 1 January to 31 December. With certain exceptions, blanket clearances do not cover flights of aircraft carrying dangerous cargo (explosives, ammunition, weapons, etc.). A single flight clearance must be obtained for each of these flights. **Submission of the request is obligatory for both single flights and blanket clearances.**

XIII.IV Submitting a clearance request

Clearance requests for state aircraft must be submitted by the diplomatic missions / ministries of foreign affairs in a verbal note containing the data required in the clearance request form [Request for Diplomatic Overflight/Landing Clearance](#). The request must be sent to:

a) Monday to Friday : 08:00– 16:00

Ministry of Foreign Affairs of the Slovak Republic

Diplomatic Protocol Department

Hlboká cesta 2

833 36 Bratislava

Tel.: ++421/2/5978 3044

Fax: ++421/2/5978 3099

b) on weekends, holidays and outside the above business hours:

Ministry of Foreign Affairs of the Slovak Republic

Diplomatic Service

Hlboká cesta 2

833 36 Bratislava

Tel : ++421/2/5978 2211

Fax: ++421/2/5978 2213

The [Request for Diplomatic Overflight/landing Clearance](#) form must be submitted at least two business days (48h) prior to entering the Slovak airspace.

XIII.V Notification of clearances granted

On completion of the necessary procedure, the Diplomatic Protocol Department informs the diplomatic mission or ministry of foreign affairs, as the case may be, that the competent Slovak authorities have granted a single flight clearance by sending a confirmed fax report to the applicant.

Blanket clearance requests for the overflight/landing of state aircraft are of an informative nature and are not returned to the applicant.

XIII.VI Other types of flights

Clearance in respect of non-scheduled flights of foreign civilian aircraft is granted by the Ministry of Transport, Construction and Regional Development of the Slovak Republic Directorate General of Civil Aviation and Water Transport, Directorate of Civil Aviation

Námestie slobody 6

P.O. Box 100

810 05 BRATISLAVA 15

Slovak Republic

Tel: ++421/2/5949 4221

Fax : ++421/2/5273 1470

AFTN : LZIBYAYX

SITA : BTSTOYA

The procedure for granting overflight clearance is published in the Aeronautical Information Publication (AIP) of the Slovak Republic. Clearance requests should be submitted by flight operators in accordance with standard procedures without the assistance of diplomatic missions.

XIV. PERMITS TO ENTER THE LANDING AREA OF THE BRATISLAVA AIRPORT

XIV.I Non-official visits

The diplomatic mission needs to address an official request to the Bratislava airport officials, specifically the Entry Department administration. The Entry Department will issue the permit for a specific date and time, based on the written request received from the diplomatic mission. The information must include all details of the flight (date, times of arrival and departure). The diplomatic mission must also provide information regarding the arriving and welcoming delegation (name, D.O.B., passport/ID number, car licence plate number). All requests should be sent to vstupnyrezim@airportbratislava.sk. For more information, please contact the Entry Department of the M. R. Štefánik Airport in Bratislava on +421/2/33033142.

XIV.II Official visits

This category includes official visits of foreign delegations arriving in the Slovak Republic (heads of state, speakers of parliament, prime ministers, minister of foreign affairs), which are organised in cooperation with the Ministry of Foreign Affairs of the Slovak Republic. In these cases, the Diplomatic Protocol Department will take care of all the administrative aspects of arrival in Bratislava by air, including all permits to enter the airport's restricted zones for both the welcoming delegation and the vehicles used for the visit. Please contact the Diplomatic Protocol Department to obtain all the necessary information.

XIV.III Use of the Diplomatic Lounge and VIP Lounge at the M. R. Štefánik Airport in Bratislava

The use of the Diplomatic Lounge at the M. R. Štefánik Airport in Bratislava is limited strictly for the purposes of official visits arriving at or departing from the Slovak Republic. It is not intended for use by the diplomatic corps flying in or out of the country on a regular basis. The Diplomatic Lounge is managed and administered by the Ministry of the Interior of the Slovak Republic.

The V.I.P. Lounge at the Bratislava airport is also available for use during private visits or for non-official delegations arriving at or departing from Bratislava. For further details or reservations, please contact the Handling Department of the M. R. Štefánik Airport in Bratislava, by telephone on +0421/2/3303 3354 or ++421/2/3303 3330 or by mail at handling@airportbratislava.sk

XV. PROPERTY MANAGEMENT AND SERVICES FOR DIPLOMATIC CORPS

The diplomatic missions accredited to and residing in the Slovak Republic are free to choose their office premises and residential properties individually.

However, the Diplomatic Corps Services (Správa služieb diplomatickému zboru - SSDZ) was established, among other things, also for the purpose of renting or purchasing properties for diplomatic missions. SSDZ plays an important role in providing services to diplomatic missions, international organisations and government representatives acting in Slovakia.

SSDZ leases its own properties and other non-residential premises and buildings in attractive locations of Bratislava which meet the highest European standards and accommodate even the most demanding client requirements.

As well as leasing, SSDZ also offers a broad range of additional services and comprehensive advisory services in the area of property management, including: building surveillance and security, standard small-scale construction projects, cleaning and moving, arranging transport and storage, property insurance and similar services.

More information at: www.ssdz.sk

Address:

Správa služieb diplomatickému zboru, a.s.

Palisády 31

811 06 Bratislava 1

XVI. INTERNATIONAL SCHOOLS IN BRATISLAVA

There are several international schools in Bratislava teaching in different languages. Children of diplomats mostly attend one of the following schools.

The British International School

The school offers a pre-school programme (2½ to 6 years old), primary school (6 to 11 years old) and secondary school (11 to 18 years old). The primary language of instruction is English. More information at: <http://www.bis.sk/?lang=en>

Forel International School of Slovakia

The school offers *Early Childhood* (3 to 6 year olds), *Elementary* (6 to 11 year olds) and *Secondary* (11 to 18 year olds) education programmes. While English is the language of instruction, Forel International also focuses on learning other languages, including Slovak, German, Spanish, French, and Chinese.

More information at: <http://www.forel.sk/>

QSI International School of Bratislava - The American International School

QSI Bratislava is a private, non-profit day school offering an American international programme. The school offers *Early Childhood* (2 to 6 year olds) *Elementary* (6 to 10 year olds) and *Middle and Secondary* (10 to 17 year olds) education programmes for students of all nationalities. The language of instruction is English, but there is a specialised programme for teaching foreign languages, such as German, Slovak and French.

More information at: <http://bratislava.qsischool.org/>

L'École Française de Bratislava

This comprises a pre-school level (3 to 6 years old) and primary school (6 to 15 years old). The language of instruction is French with the possibility of learning English and Slovak. More information at: <http://www.ecolefrancaise.sk>

Deutsche Schule Bratislava

This comprises a pre-school level, primary school and secondary school. The language of instruction is German, but Slovak, English and French are also taught later in the course of study. More information at: <http://www.deutscheschule.sk>