

**Full text of
Decree of Národná banka Slovenska No. 6/1999
of 6 December 1999 laying down the conditions for regulating the balance
of payments of the Slovak Republic (NBS Notice No. 358/1999 Coll.), as
amended by NBS Decree No. 12/2002 (Notice No. 701/2002 Coll.), BS
Decree No. 8/2003 (Notice No. 568/2003 Coll.), NBS Decree No. 6/2005
(Notice No. 593/2005 Coll.), NBS Decree No. 19/2008 (Notice No.
426/2008 Coll.) and NBS Decree No. 10/2009 (Notice No. 573/2009 Coll.)**

Pursuant to Article 29(b) of the Act of the National Council of the Slovak Republic No. 566/1992 Coll. on Národná banka Slovenska, Národná banka Slovenska stipulates as follows:

Article 1

(1) For the purpose of regulating the balance of payments of the Slovak Republic, there is established a system of classification and coding of financial operations, payment purposes, as collections and payments in the euro currency and in foreign currency, as payments of residents to non-residents in the euro currency and in foreign currency, and as collections of residents from non-residents in the euro currency and in foreign currency. Identification of the purpose in the case of cross-border payments shall not apply to payments in the amount of up to EUR 50,000 from the Slovak Republic to other member states of the European Union or to other member states of the European Economic Area and vice versa made in the euro or the national currencies of those member states that have notified their decision to follow the separate regulation.¹⁾

(2) The entities listed in paragraph 1 shall identify the purpose of payment according to the list which is attached hereto.

(3) To provide for the identification of the purpose of collections, the entities listed in paragraph 1 shall notify the non-residents and residents, as part of the payment instruction, of the purpose of collection according to the list which is attached hereto.

Article 2

The Decree of Národná banka Slovenska No. 3 of 17 April 1998 laying down the conditions for regulating the balance of payments of the Slovak Republic (Notice No. 122/1998 Coll.), as amended by the Decree of Národná banka Slovenska No. 12 of 25 September 1998 (Notice No. 324/1998 Coll.), is repealed.

¹⁾ Regulation (EC) No 924/2009 of the European Parliament and of the Council of 16 September 2009 on cross-border payments in the Community and repealing Regulation (EC) No 2560/2001 (OJ L 266, 9.10.2009).

Article 3

This Decree shall enter into force on 1 January 2000.

Decree No. 12/2002 shall enter into force on 1 January 2003.

Decree No. 8/2003 shall enter into force on 1 January 2004, except for Section I (1) which shall enter into force on the effective date of the Treaty of Accession of the Slovak Republic to the European Union.

Decree No. 6/2005 shall enter into force on 1 January 2006.

Decree No. 19/2008 shall enter into force on 1 January 2009.

Decree No. 10/2009 shall enter into force on 1 January 2010.

**Annex to the NBS Decree No. 6/1999, as amended by the Decree No. 12/2002,
Decree No. 8/2003, Decree No. 6/2005, and Decree No. 19/2008**

PAYMENT PURPOSES

A PAYMENT PURPOSES

Group 1 COLLECTIONS AND PAYMENTS FOR GOODS

Group 1 refers to collections and payments relating to export and import of goods, processing and repairs of goods, and lease for more than 12 months.

110 EXPORT OF GOODS – collections for goods at an agreed parity, including the interest included in the price of goods, adjusted for adjusting entries, such as recoveries, cancellations, rebates. The collections for goods include the cost of transport, warehousing, insurance, commissions, assembly and others, if these form part of the price of goods. Re-export is covered by the payment purpose 130.

112 FINANCIAL LEASE (LEASING) - EXPORT – collections and possible payments related to the exports of tangible assets in the form of their lease for more than 12 months with a subsequent sale, or returning of instalment payments already made, if the follow-up sale is not realized. Collections and payments related to operating lease for up to 12 months are covered by the payment purpose 352.

120 IMPORT OF GOODS – payments for goods at an agreed parity, including the interest included in the price of goods, adjusted for adjusting entries, such as recoveries and cancellations. The payments for goods include the cost of transport, warehousing, insurance, commissions, assembly and others, if these form part of the price of goods.

122 FINANCIAL LEASE (LEASING) - IMPORT – payments, possible payments related to the import of tangible assets in the form of their lease for more than 12 months with a subsequent sale, or returning of instalment payments already made, if the follow-up purchase is not realized. Collections and payments related to operating lease for up to 12 months are covered by the payment purpose 352.

130 RE-EXPORT – collections and payments for supplies of goods that were purchased and imported from abroad and then sold and exported without any subsequent adjustment and modification of their intrinsic quality.

132 PROCESSING AND REPAIRS – collections and payments for adding value to and repairing the goods that were exported. In the event that the goods were not exported, such goods are covered by the payment purpose 325.

199 OTHER ITEMS OF GROUP 1 – unclassifiable items exhibiting the attributes of group 1.

Group 2 TRANSPORT SERVICES AND TOURISM

A part of the group 2 “transport services” concerns transportation services related to the conveyance of people and the conveyance of goods, except for the cost allowed for in the price of goods, such as the cost of transport, warehousing, insurance that is covered by group 1.

A part of the group 2 “tourism” concerns the buying and selling of foreign currency funds by natural persons and legal entities, collections and payments of natural persons and legal entities in the area of international tourism.

FREIGHT TRANSPORT

210 RAIL FREIGHT TRANSPORT – collections and payments related to the conveyance of goods by rail.

215 SEA FREIGHT TRANSPORT – collections and payments related to the conveyance of goods by sea.

218 RIVER FREIGHT TRANSPORT - collections and payments related to the conveyance of goods by river.

220 AIR FREIGHT TRANSPORT - collections and payments related to the conveyance of goods by air.

222 ROAD FREIGHT TRANSPORT - collections and payments related to the conveyance of goods by road.

225 OTHER FREIGHT SERVICES – collections and payments related to

a) other types of transport, such as collections and payments for forwarding;

b) other services in freight transport, such as taxes, customs duties, and other payments made at the customs;

c) services rendered at border crossings, airports, ports, such as collections and payments for handling of cargo, warehousing, packaging, rescue operations, collections and payments for nautical pilotage, maintenance of transport facilities; for lease of means of transportation with a crew to convey the cargo.

230 RAIL TRANSIT – collections and payments related to railway transport of foreign goods through the territory of the Slovak Republic.

232 ROAD TRANSIT - collections and payments related to the transit of goods via motor traffic through the territory of the Slovak Republic.

235 PIPELINE TRANSIT - collections and payments related to the transit of goods by pipelines through the territory of the Slovak Republic.

238 OTHER TRANSIT - collections and payments related to the transit of goods through the territory of the Slovak Republic by other means of transportation.

PASSENGER TRANSPORT

240 RAIL PASSENGER TRANSPORT – collections and payments related to the conveyance of persons by rail.

242 BUS PASSENGER TRANSPORT - collections and payments related to the conveyance of persons by bus.

245 AIR PASSENGER TRANSPORT - collections and payments related to the conveyance of persons by air.

250 OTHER PASSENGER TRANSPORT – collections and payments for other types of passenger transport, such as collections and payments for river transport, sea transport.

255 OTHER PASSENGER TRANSPORT SERVICES – collections and payments for other services provided at airports, ports, border crossings, and for lease of means of transportation with a crew to convey passengers.

TOURISM

The payment purposes 260 to 299 solely concern tourist traffic. Cheques, bills of exchange, purchases of foreign currencies relating to commerce are designated by payment purposes according to the nature of a particular transaction.

260 BUYING FOREIGN CURRENCY FOR CASH – collections for purchases of foreign currency funds and cheques for euro currency in the form of banknotes, coins, and cheques. Purchases of foreign currency funds from exchange offices other than banks are covered by the payment purpose 285.

261 FOREIGN CURRENCY BOUGHT AND CREDITED TO A EURO NATURAL PERSON ACCOUNT – collections for purchases of foreign currency funds and cheques for euro currency, where the exchanged amount is credited to a euro account of a resident and non-resident natural person.

262 FOREIGN CURRENCY BOUGHT AND CREDITED TO A EURO LEGAL PERSON ACCOUNT - collections for purchases of foreign currency funds and cheques for euro currency, where the exchanged amount is credited to a euro account of a resident and non-resident legal entity.

263 FOREIGN CURRENCY DEPOSITS AND WITHDRAWALS VIA A NATURAL PERSON ACCOUNT – deposits and withdrawals of cash, including cheques, via foreign currency accounts of resident and non-resident natural persons.

264 FOREIGN CURRENCY DEPOSITS AND WITHDRAWALS VIA A LEGAL PERSON ACCOUNT - deposits and withdrawals of cash, including cheques, via foreign currency accounts of resident and non-resident legal entities.

265 SELLING FOREIGN CURRENCY FOR CASH - payments for sales of foreign currency funds and cheques for euro currency in the form of banknotes, coins, and cheques. Sales of foreign currency funds from exchange offices other than banks are covered by the payment purpose 285.

266 FOREIGN CURRENCY SOLD AND DEBITED FROM A EURO NATURAL PERSON ACCOUNT - payments for foreign currency funds and cheques sold for euro currency, where the exchanged amount is debited from a euro account of a resident and non-resident natural person.

267 FOREIGN CURRENCY SOLD AND DEBITED FROM A EURO LEGAL PERSON ACCOUNT - payments for foreign currency funds and cheques sold for euro currency, where the exchanged amount is debited from a euro account of a resident and non-resident legal entity.

270 INWARD TRAVEL – collections of natural persons and legal entities associated with the provided services in tourism (non-cash and cash settlement, including cheques). Collections associated with the settlement of spa treatment of non-residents in the Slovak Republic. Recoveries, if any, are reported on the payments side.

275 OUTWARD TRAVEL - payments of natural persons and legal entities associated with the received services in tourism (non-cash and cash settlement). Payments associated with the settlement of spa treatment of residents abroad. Recoveries, if any, are reported on the collections side.

285 EXCHANGE OFFICES OTHER THAN BANKS - collections or payments for foreign currency bought from or sold to exchange offices that are not a bank or a branch office of a foreign bank¹ (hereinafter the “Bank”).

295 PAYMENT CARD TRANSACTIONS – collections and payments ensuing from the clearance of payment cards.

299 OTHER ITEMS OF GROUP 2 - unclassifiable items exhibiting the attributes of group 2.

Group 3 OTHER SERVICES

Group 3 refers to transactions relating to the provision of all kinds of services of commerce and non-commerce nature, with the exception of transport services and tourism.

310 POSTAL AND COURIER SERVICES – collections and payments related to postal and courier services, such as collections and payments for transport and delivery of letters, newspapers, brochures and packages.

312 TELECOMMUNICATION AND RADIO COMMUNICATION SERVICES – collections and payments related to telecommunication and radio communication services, such as collections and payments for services associated with the transmission of information by phone, teletext, satellite, television cable.

315 CONSTRUCTION AND ASSEMBLY WORKS IN THE SR - payments for construction and assembly works, including the design work performed within the territory of the Slovak Republic, with the exception of construction and assembly costs included in the price of goods. In the event of collections, these are the collections for construction services purchased by a non-resident in the Slovak Republic.

1) Act No. 483/ 2001 Coll. on banks and on amendments to certain laws, as amended.

316 CONSTRUCTION AND ASSEMBLY WORKS ABROAD - collections for construction and assembly works, including the design work performed abroad, with the exception of construction and assembly costs included in the price of goods. In the event of payments, these are the payments for construction services purchased by a resident abroad.

320 PROFIT-EARNING OPERATIONS WITH GOODS - collections and payments for goods that were purchased abroad and resold without passing the customs frontier of the Slovak Republic and without being cleared at the customs (direct re-export).

325 PROCESSING SERVICES AND REPAIRS - collections and payments for adding value to and repairing the goods that are owned by an entity from another country and that have not passed the customs border.

329 INSURANCE OF GOODS - collections and payments for insurance of goods against damage or loss during the transport, with the exception of insurance included in the price of goods that is reported under the payment purposes 110 and 120 (indemnity is covered by the payment purpose 616).

330 NON-LIFE INSURANCE - collections and payments for insurance of property and persons against accidental events, including collections and payments for health insurance, insurance against accidents, insurance against natural disasters, travel insurance, insurance of loans and credit cards, with the exception of collections and payments for life assurance, pension insurance and insurance of goods (indemnity is covered by the payment purpose 616).

331 REINSURANCE OF INSURANCE COMPANIES - collections and payments associated with transactions related to the reinsurance of insurance companies and branch offices of foreign insurance companies under a separate regulation² (hereinafter the “Insurance Company”) for the event that contractually agreed risks occur (settlements of claims between insurance companies are covered by the payment purpose 616 and 617).

332 ANCILLARY SERVICES FOR INSURANCE - collections and payments for other services associated with insurance, such as commissions to agents, fees and charges for intermediation and consulting services in surveying and assessing risks, claim settlement and enforcement of claims.

333 LIFE INSURANCE - collections and payments for life insurance paid by policy holders to insurance companies (indemnity is covered by the payment purpose 617).

334 PENSION INSURANCE - collections and payments for pension insurance paid by policy holders to pension funds (indemnity is covered by the payment purpose 618).

335 FINANCIAL SERVICES - collections and payments for financial services provided by banks and financial institutions under a separate regulation¹, except for insurance services. These for example include fees for intermediation services, services associated with the opening of a letter of credit, keeping of accounts, securities management, finance lease, factoring. Interest and yields provided by banks and financial institutions are reported under group 5.

2) Act No. 8/2008 Coll. on insurance and on amendments to certain laws, as amended.

340 ADVERTISEMENT - collections and payments for advertising, promotional and publicity services, market surveys and public opinion polls.

345 LEGAL SERVICES - collections and payments for provided legal counselling, representation in courts and administrative proceedings and legislative processes, collections and payments for drafting of legal documents.

346 ACCOUNTANCY AND AUDITING SERVICES - collections and payments for provided accountancy, auditing and tax services.

348 RENTAL FOR REAL ESTATES - collections and payments for renting of buildings and apartments. Rent on land is covered by the payment purpose 550.

350 LEASING OF INTANGIBLE ASSETS - collections and payments for renting of films, audio and video recordings and other intangible assets.

347 BUSINESS AND MANAGEMENT CONSULTANCY AND PUBLIC RELATIONS SERVICES - collections and payments for consultancy activities for business and formation of relations to the public and institutions, such as collections and payments for business policy and strategy, project management, production and financial marketing, expert appraisals, fairs, exhibitions of business nature.

352 LEASING OF MACHINERY AND EQUIPMENT - collections and payments for leasing of machinery and equipment for a period of up to 12 months.

355 RESEARCH AND DEVELOPMENT - collections and payments for services provided in the area of fundamental and applied research and development as part of real, social and humanitarian activities.

360 COPYRIGHT ROYALTIES, LICENSING FEES AND OTHERS - collections and payments related to services for the use of intangible, non-production, non-financial assets and proprietary rights, such as collections and payments for patents, copyrights, industrial designs (purchase and sale of intangible, non-production, non-financial assets and proprietary rights is covered by the payment title 650).

363 TRADEMARKS - collections and payments related to charges for the use of trademarks and the use of designs and technological processes, including the fees for training, assistance and promotion.

365 COMPUTER TECHNOLOGY SERVICES - collections and payments for services provided in the area of computer technology, such as collections and payments for the development of software, its installation, software support, lending of software where a change in ownership has not occurred, operating services, consultations and workshops associated with the operation of computer technology.

366 INFORMATION SERVICES - collections and payments in the information area, such as collections and payments for services provided by press and other agencies, the presentation of information via Internet, the subscription of newspapers and periodicals.

370 DIPLOMATIC REPRESENTATIONS OF THE SLOVAK REPUBLIC ABROAD - payments or possible recoveries of funds associated with the operation of diplomatic and

consular services in foreign countries (does not concern purchases of land and other real property).

372 FOREIGN DIPLOMATIC REPRESENTATIONS IN THE SLOVAK REPUBLIC - collections or possible recoveries of funds associated with the operation of diplomatic and consular services of foreign countries (does not concern purchases of land and other real property).

376 SELECTED GOVERNMENT REVENUE AND EXPENDITURE - collections and payments of the state in connection with its participation in alliances aiming at political and military co-operation, and collections and payments of the state in peace corps, such as collections and payments associated with the operations of peace corps of the United Nations and the forces of North Atlantic Treaty Organization.

377 OTHER GOVERNMENT REVENUE AND EXPENDITURE - collections and payments related to administrative expenditure, such as collections and payments associated with the operations of humanitarian non-military missions, information and promotion centres.

378 AGENCY SERVICES - collections and payments for intermediary services, such as commissions, with the exception of services mediated by banks, financial institutions¹ and insurance companies.

379 SERVICES OF INTERPRETING, TRANSLATION AND ACTIVITIES OF PERSONNEL AGENCIES AND REAL ESTATE AGENCIES - collections and payments for interpreting and translation services, for services connected with the activities of personnel, security and detective agencies, real estate agencies.

382 AUDIOVISUAL SERVICES - collections and payments relating to the use and distribution of audiovisual works and their lending and presentation to the public.

386 EDUCATION SERVICES - collections and payments for services with focus on educational activity, such as collections and payments for lectures, symposiums, congresses and distance learning courses.

387 SERVICES IN THE AREA OF CULTURE, ENTERTAINMENT, SPORTS AND RECREATION - collections and payments for services focused on cultural, sporting, recreational, entertainment and other activities, such as collections and payments connected with the activities of libraries, museums, archives, exhibitions.

388 HEALTH CARE SERVICES - collections and payments related to medical treatment, laboratory services and health care services between local and foreign health care establishments.

390 TECHNICAL SERVICES - collections and payments for services of technical nature, such as collections and payments for building supervision, construction, architecture, design.

392 SERVICES IN THE AREA OF MINING AND PROCESSING INDUSTRIES AND AGRICULTURE - collections and payments related to the extraction and processing of raw materials, agricultural activities, forestry, fisheries and hunting, such as collections and payments for geological surveying, extraction of raw materials, wood cutting, plant selection,

animal breeding, insect control. Collections and payments for the right to extract raw materials and to employ inland waters is covered by the payment purpose 550.

393 WASTE MANAGEMENT SERVICES - collections and payments related to the disposal of waste, including nuclear waste, the removal of environmental damage caused by mining and industrial operations, decontamination and reclamation work.

395 REPRESENTATION OF SLOVAK COMPANIES ABROAD - collections and payments related to the cost of representation of companies. Payroll costs, which belong to group 4, are not included.

397 REPRESENTATION OF FOREIGN COMPANIES IN THE SLOVAK REPUBLIC - collections and payments related to the cost of representation of companies. Payroll costs, which belong to group 4, are not included.

399 OTHER ITEMS OF GROUP 3 - unclassifiable items exhibiting the attributes of group 3.

Group 4 INCOME FROM WORK

Group 4 concerns transfers of funds earned by working activities.

410 TRANSFERS OF INCOME FROM WORK - collections and payments for transfers of wages, salaries and other compensations received by natural persons during their work stay abroad (concerns residents abroad and non-residents in the Slovak Republic). Also concerns cases where a Slovak entity employs non-residents with the place of work abroad.

499 OTHER ITEMS OF GROUP 4 - unclassifiable items exhibiting the attributes of group 4.

Group 5 INCOME FROM PROPERTY AND BUSINESS ACTIVITIES

Group 5 concerns collections and payments reflecting income ensuing between residents and non-residents from financial assets and liabilities.

510 INCOME FROM DIRECT INVESTMENTS - collections and payments related to the transfer of a share in profit earmarked for distribution (dividends, royalties), and collections and payments relating to other forms of earnings, such as the revenue from rental of real property.

520 INCOME FROM PORTFOLIO INVESTMENTS - collections and payments related to transfer of yields from portfolio investments (this concerns revenue from portfolio investments linked to payment purposes 718 and 818).

530 INTEREST ON LOANS - DIRECT INVESTMENTS - interest collected and paid on loans made and received as part of direct investments.

531 INTEREST - PORTFOLIO INVESTMENTS - SHORT-TERM - interest collected and paid on portfolio investments made and received (bonds), with the original maturity period of up to one year, inclusive (this concerns revenue from portfolio investments linked to the payment purposes 720, 725 and 820, 825).

532 INTEREST - PORTFOLIO INVESTMENTS - LONG-TERM - interest collected and paid on portfolio investments made and received, such as bonds, financial derivatives - interest rate swaps, with the original maturity period of more than one year (this concerns revenue from portfolio investments linked to the payment purposes 722 and 822).

533 INTEREST ON SHORT-TERM FINANCIAL LOANS - interest collected and paid on short-term financial loans made and received in relation to foreign banks and foreign financial institutions as well as other foreign entities. Also included is interest on government loans.

535 INTEREST ON LONG-TERM FINANCIAL LOANS - interest collected and paid on long-term financial loans made and received in relation to foreign banks and foreign financial institutions as well as other foreign entities. Also included is interest on government loans.

540 OTHER SHORT-TERM INTEREST - interest collected and paid on short-term deposits and time transactions of a short-term nature.

545 OTHER LONG-TERM INTEREST - interest collected and paid on long-term deposits and time transactions of a long-term nature.

550 INCOME FROM LAND - collections and payments ensuing from ownership of land, such as collections and payments relating to rental accruing from agricultural land, built-up land, from the employment of available areas, from forested land, from the employment of inland waters and land-related activities, such as collections and payments for the right to extract raw materials.

599 OTHER ITEMS OF GROUP 5 - unclassifiable items exhibiting the attributes of group 5.

Group 6 UNILATERAL TRANSFERS

Group 6 concerns current and capital transfers of unilateral nature.

611 INHERITANCE - collections and payments in connection with transfer of inheritance.

612 DONATIONS - collections and payments in connection with giving of donations.

613 GRANTS, WINNINGS AND OTHER UNILATERAL TRANSFERS TO NATURAL PERSONS - collections and payments in connection with grants, the payout of winnings, sponsoring, transfers of funds between family members.

614 GRANTS, DEPOSITS, DISTRIBUTES AND OTHER UNILATERAL TRANSFERS TO LEGAL ENTITIES - collections and payments in connection with grants, sponsoring, security deposits and seizures.

615 DOWRIES, ALIMONIES, FEES FOR STUDY STAYS AND WORKSHOPS - collections and payments arising from transfers of amounts relating to alimony, dowries and fees for study stays and workshops.

616 NON-LIFE INSURANCE INDEMNITY - collections and payments relating to non-life insurance indemnity.

617 LIFE INSURANCE INDEMNITY - collections and payments relating to life insurance indemnity.

618 PENSIONS - collections and payments arising from old-age and other pensions.

620 CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS FROM THE STATE BUDGET - collections and payments made by the government in connection with contributions to international organisations from budget resources. Membership interests in international monetary and financial organisations are included in the payment purpose 770.

622 CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS FROM EXTRA-BUDGETARY RESOURCES - collections and payments made in connection with contributions to international organisations from other than budget resources. Membership interests in international monetary and financial organisations are included in the payment purpose 770.

625 TRANSFERS IN CONNECTION WITH EXPATRIATION - collections and payments in connection to migration of population.

628 FOREIGN AID OF NON-INVESTMENT NATURE - collections and payments in connection with voluntary contributions to international and non-governmental institutions, such as charitable, scientific and cultural institutions, collections and payments for provided subsidies, scholarships and other forms of financial aid of non-investment nature.

629 NON-INVESTMENT SUBSIDIES - collections and payments in connection with non-refundable subsidies to banks and undertakings intended exclusively for operating purposes (loans and funds to increase the share capital are not included here).

631 GOVERNMENTAL FOREIGN AID OF INVESTMENT NATURE - collections and payments ensuing from governments in return for the destruction or damage of tangible fixed assets (buildings and structures, machinery and equipment, breeding animals and areas planted with permanent growth - vineyards, orchards, hop gardens) or intangible fixed assets (geological surveying, computer software, originals of works of entertainment, literature and art as well as other intangible fixed assets), military operations, political events or natural disasters, such as floods.

632 NON-GOVERNMENTAL FOREIGN AID OF INVESTMENT NATURE - collections and payments ensuing from non-governmental entities in return for the destruction or damage of tangible fixed assets (buildings and structures, machinery and equipment, breeding animals and areas planted with permanent growth - vineyards, orchards, hop gardens) or intangible fixed assets (geological surveying, computer software, originals of works of entertainment, literature and art as well as other intangible fixed assets), military operations, political events or natural disasters, such as floods.

634 GOVERNMENTAL INVESTMENT GRANTS (SUBSIDIES) - collections and payments related to investment grants ensuing from governments which are to fund tangible and intangible fixed assets.

635 NON-GOVERNMENTAL INVESTMENT GRANTS (SUBSIDIES) - collections and payments related to investment grants ensuing from non-governmental entities, such as entrepreneurs or natural persons, which are to fund tangible and intangible fixed assets.

637 FOREIGN TRANSFERS FROM AND TO BUDGET RESOURCES OF EUROPEAN UNION- collections and payments related to pre-accession and post-accession transfers from and to the budget of the European Union.

640 FINES, PENALTIES - collections and payments in connection with the payment of fines, penalties, court penalties and other sanctions imposed.

645 TAXES ON INCOME AND PROPERTY - collections and payments related to taxes on personal and corporate income, and collections and payments related to property taxes (taxes on real estate, taxes on land and other taxes on property from natural persons and legal entities).

646 TAXES ON CAPITAL - collections and payments related to taxes on the acquisition of assets that include taxes collected irregularly and very rarely on the value of assets or equity (net worth) owned by economic entities or on the value of assets that are the subject of transfers between economic entities, such as inheritance tax, donation tax.

650 PURCHASE AND SALE OF PATENTS, LICENSES - collections and payments related to purchases and sales of intangible non-production non-financial assets and proprietary rights, such as collections and payments for patents, trademarks, copyrights, industrial designs, manufacturing processes.

690 OTHER ITEMS OF GROUP 6 - unclassifiable items exhibiting the attributes of the group.

695 UNSPECIFIED ITEMS OF PAYMENT PURPOSES FROM GROUPS 1 TO 6 - unclassifiable collections from abroad that exhibit the attributes of payment purposes from groups 1 to 6.

Group 7 TRANSACTIONS WITH FINANCIAL ASSETS VIS-À-VIS ABROAD

700 TRANSACTIONS WITH FINANCIAL ASSETS VIS-À-VIS ABROAD – collections and payments between residents and non-residents in the area of financial assets in relation to abroad. They include transactions of foreign direct investments, account pooling, foreign portfolio investments, foreign securities, financial derivatives, lending, factoring and forfeiting, deposits and other items involving financial assets relating to abroad.

Group 8 TRANSACTIONS WITH FINANCIAL LIABILITIES VIS-À-VIS ABROAD

800 TRANSACTIONS WITH FINANCIAL LIABILITIES VIS-À-VIS ABROAD – collections and payments between residents and non-residents in the area of financial liabilities in relation to abroad. They include transactions of domestic direct investments, account pooling, domestic portfolio investments, domestic securities, financial derivatives, borrowings, deposits and other items involving financial liabilities relating to abroad.

B PAYMENT PURPOSES SUBJECT TO REPORTING DUTY³

Group 5 INCOME FROM PROPERTY AND BUSINESS ACTIVITIES

530 Interest on loans – direct investments

533 Interest on short-term financial loans

535 Interest on long-term financial loans

Group 7 TRANSACTIONS WITH FINANCIAL ASSETS VIS-A-VIS ABROAD

710 Foreign direct investments - shares

712 Foreign direct investments – other equity participation

715 Foreign direct investments – lending by direct investors - residents

716 Foreign direct investments – lending by direct investment enterprises - residents

717 Account pooling

740 Short-term financial lending

745 Long-term financial lending

Group 8 TRANSACTIONS WITH FINANCIAL LIABILITIES VIS-A-VIS ABROAD

810 Domestic direct investments – shares

812 Domestic direct investments – other equity participation

815 Domestic direct investments – borrowings of direct investment enterprise - residents

816 Domestic direct investments – borrowings of direct investors - residents

817 Account pooling

818 Domestic portfolio investments - shares

840 Short-term financial borrowings

845 Long-term financial borrowings

³) Regulation of the Ministry of Finance of the Slovak Republic and Národná banka Slovenska No. 390/1999 Coll. implementing certain provisions of the Foreign Exchange Act, as amended – repealed by Act No. 202/1995 Coll., foreign exchange act and act amending Act No. 372/1990 Coll. on infringements, as amended.