

465/1991 Coll.

REGULATION of the Ministry of Finance of the Slovak Republic dated 25th October 1991

on Prices of Structures, Plots of Land, Perennial Vegetation, Payments for Natural Person' s Right
to Use Land and Payments for Temporary Use of Plots of Land

Amendment: 608/1992 Coll.

Amendment: 265/1993 Coll.

The Ministry of Finance of the Slovak Republic under Article 2 par. 2 e) Act of the Slovak National Council No. 127 on Competency of the Institutions of the Slovak Republic in the Field of Prices and under Article 43 par. 2 Act of the Slovak National Council No. 330/1991 on Land Adjustments, Settlement of Ownership of Land, Land Offices, Land Fund and Land Communities has enacted the following law :

Article 1 ***Scope of Validity***

The Regulation regulates

- a. finding out of the price of 1) constructions, flats and non-residential areas in an residential house, of plots of land, perennial vegetation, plots of land within the area of land modifications 5) and asking price for public auctions, unless finding out of price has not been regulated otherwise, 2)
- b. negotiating of the price 6) for purposes of contractual transfer of structures, flats and non-residential areas, plots of land and perennial vegetation between the seller and the buyer (hereinafter "negotiated price"),
- c. negotiation of rent 6) for leasehold of land

1) E.g. Act of the Slovak National Council No. 318/1992 Coll. on Inheritance Tax, Gift Tax and Real Estate Transfer and Transference

2) Ruling of the Ministry of Finance of the Slovak Republic No. 6/55/1992 in which the methods and conditions of valuation of assets of enterprises and their parts are stipulated in the process of large-scale privatisation (it will be published in the Financial Journal)

6) Article 1 par. 3 Act No. 526/1990 Coll. on Prices

Article 1a ***Definition of Terms***

For the purposes of this Regulation :

- a. residential house is a house, in which from the sum of floor area of all rooms in the house at least two thirds are represented by flats, inclusive flats and parts of the flats, which are used for other purposes than dwelling as well as adjacent rooms and conveniences belonging to the flats. In finding out of this relation of floor areas the areas accessible to all dwellers of the house and other persons are not taken into account as well as other common adjacent rooms and adjacent areas (e.g. staircases and corridors, common laundries and drying rooms, attic and cellar areas), rooms for agricultural production as well as adjacent structures built on the plot of land (e.g. garages, agricultural objects, small operations, outhouses, woodsheds)
- b. family house is a residential building, in which more than half of the floor area of all rooms is determined for living. A family house can have maximum three independent flats and maximum three overground floors and an attic
- c. other residential buildings are residential buildings except for family houses
- d. building is a construction object, which is classified under special regulation 2a) in the field of construction objects under code 801, 803 and 812 in the Universal Classification of Construction Objects
- e. flat is a room or set of rooms, which on basis of the decision of the building office have been permanently determined for dwelling and can serve for this purpose as independent flat units
- f. floor area of the flat is a sum of the area of residential rooms and area of conveniences of the flat without the area of loggias and balconies
- g. under conveniences of the flat is understood particularly entrance space of the flat, space for cooking, space for storing food, space for personal hygiene, space for location of toilet bowl and for putting tidying up tools
- h. residential room is a room directly lit and directly ventilated room with floor area at least 8 m, which is directly or sufficiently indirectly heated and which because of its construction and technical arrangement and fixtures is determined for year round living. Under stated conditions a residential room is also a kitchen with floor area above 12 m. Into the sum of floor area of residential rooms is included also the area built up by a kitchen unit, oven or by other heating bodies, area of oriels and further area of niches if they are at least 1,20 m wide, 2 m high and 0,30 m deep. The area of the furniture built into the wall is not included. If the room has a slope ceiling below 2 m above the floor the floor area is counted only by four fifths
- i. non-residential area in the residential building is a room or a set of rooms that have been under the decision of the building office specified for other purposes than living, for example offices, workshops, stores, shops, garages, studios etc. Non-residential area are neither conveniences of the flat nor common parts and common facilities of the building
- j. under common parts of the residential building are understood the parts of the building necessary for its substance and safety and are specified for common use, particularly foundations of the building, roofs, corridors, peripheral walls, face walls, entrances, staircases, common terraces, attics, lofts, horizontal bearing and insulation constructions and vertical bearing constructions

- k. under common facilities of a residential building are understood facilities that are determined for common use, particularly lifts, washing rooms, boiler rooms, drying rooms, rooms for perambulators, common television antennas, lightning rods, chimneys, water supply, heating, sewage, electrical, telephone and gas connections even in case if they are located outside the building and serve exclusive this purpose
 - l. under common parts and conveniences of the residential building that are not a construction part of the building are understood structures and perennial vegetation that is located on adjacent plots of land, particularly fences and shelters
- 2a) Regulation of the Federal Statistical Office No. 124/1980 Coll. on Universal Classification of Building Objects and Building Work of Production Nature

PART ONE

NEGOTIATION OF PRICES AND RENT

Article 1b

1. The amount of negotiated prices of structures, flats and non-residential areas, plots of land and perennial vegetation upon their transfer is specified by an agreement between a buyer and a seller or between a lessor and a lessee. The amount of negotiated prices is limited in cases entered in paragraphs 2 and 3 and in cases stipulated by special regulations. 6a)
2. Higher price than the price ascertained under this Regulation cannot be negotiated in transfer of structures, flats and non-residential areas, plots of land and perennial vegetation, if the payment for the price is covered by the funds of the state budget or from other funds of the state 6b).
3. The rent for leasehold of plots of land, which do not serve for the purposes of business inclusive agricultural production can be negotiated up to the amount of maximum rent specified in Article 17.
4. In transfers of structures, flats and non-residential areas, plots of land and perennial vegetation to the resident legal entity with foreign property participation or to a foreign person the limitation under Article 22 par. 1 applies

6a) Act No. 42/1992 Coll. on Modification of Ownership Relations in Co-Operatives in wording of the legal measure of the Presidium of the Federal Assembly No. 297/1992 Coll., Act No. 496/1992 Coll. and Act of the National Council of the Slovak Republic No. 182/1993 Coll.

Act of the National Council of the Slovak Republic No.182/1993 Coll. on Ownership of Flats and Non-Residential Areas.

6b) For example Article 9 Act No. 530/1990 Coll. on Bonds and the sixth part of the Act of the National Council of the Slovak Republic No. 566/1992 Coll. on the National Bank of Slovakia

PART TWO

PRICES OF STRUCTURES, FLATS AND NON-RESIDENTIAL AREAS PLOTS
OF LAND AND PERENNIAL VEGETATION UPON THEIR TRANSFERS AND
TRANSFERENCES AND RENT FOR LEASEHOLD OF PLOTS OF LAND

SUBSECTION ONE
RESIDENTIAL BUILDINGS

Article 2
Family Houses

1. The price of a family house 7) will be find out as sum of valuations of individual floors. The floor will be valued so that the value of one point will be multiplied by the number points found out from the annex No.1 of this Regulation and by the area of the floor in M². The value of one point is 1,-Sk.
2. The area of the floor for the purposes of ascertaining the price is understood
 - a. built-up area 8) of individual floors, yet from the area of the underground floor and from the area attic only 80% of the real size is taken into account
 - b. floor area of all spaces of underground floor and where appropriate of underground floors and floor area of all rooms and spaces of the attic as long as it is only in the part of loft space and if it is not possible to ascertain their real built-up area.
3. Into the built-up and floor area are counted only those rooms and parts the clear height of which is at least 1,6 m. In the attic the area of rooms and other parts is included in which this minimum height is achieved at least partly.
4. Only such rooms and parts are counted into the built-up area of the floor, which are built-in into the family house; rooms that are not built-in and other parts are appraised separately under appropriate provisions of the Regulation. The exception is a part of the flat (residential room) and conveniences of the flat, 9) which are always counted into the built-up area of the floor as long as they are operationally interconnected with the family house.
5. The price of the family house will be adequately decreased by wear with regard to its condition and assumed life. The percentage of annual wear will be calculated by dividing 100% by the total assumed life whereas the assumed life of masonry structure is as a rule 100 years. The wear of superstructures and annexes will be calculated separately for each year of their age using the same procedure, however termination of the assumed life will be determined for the whole family house (inclusive superstructures and annexes), as on the same year. The wear can be mostly 80%.
6. The age of the structure for the purposes of this Regulation shall be calculated from the year in which the certificate of use entered into force. In cases when the structure started to be used before, the age of the structure will be calculated so that from the year in which appraisal is carried out will be subtracted the year in which the structure provable started to be used. If it is not possible to find out the age of the structure in this way then it is calculated on basis of another document and should such document be not available it will be designated by estimation.

7. According to paragraphs 1 to 6 the price of the residential part of the agricultural settlement will be ascertained, if is considered to be a family house, 7) whereas the part of the built-up area containing the rooms specified for agricultural purposes will be appraised using the method in Article 9. The wear will be calculated in the same way according to paragraphs 5 and 6 for the whole this structure.

8) ČSN 73 4055 "Calculation of built up area of surface structural objects".

Article 3

Other Residential Houses

The price of other residential houses, if the subject of transfer is the whole house, equals to the price ascertained under Article 2 multiplied by coefficient:

- a. 1,00 in case of an residential house of built up area up to 150 m²,
- b. 0,95 in case of an residential house of built up area over 150 m² to 250 m²,
- c. 0,85 in case of an residential house of built up area over 250 m².

Article 3a

Flats and Non-residential Areas

1. The price of flat inclusive its conveniences and inclusive its share in common parts and facilities of the building, its fixtures and conveniences that are a structural part of the residential house will be ascertained as a multiple of number m of the floor area of the flat and the price for 1 m of the floor area of the flat according to the category of the apartment.
10a)
2. The price for 1 m of floor area of the flat is

in case of flats of I. category.....	5.300 Sk
in case of flats of II. category.....	4.400 Sk
in case of flats of III. category.....	3.100 Sk
in case of flats of IV. category.....	2.200 Sk
3. The price of the flat ascertained under paragraphs 1 and 2 will be adequately decreased by wear, as a rule by 1 % for every year of the age of the house. The decrease can be mostly 80 %.
4. The price of the flat ascertained according to paragraph 1, paragraph 2 and paragraph 3 in the capital of the Slovak Republic Bratislava, in Košice, Banská Bystrica, Piešťany, Starý Smokovec, Štrbské Pleso, Tatranská Lomnica and Trenčianské Teplice is being increased by 10 %.
5. The price of non-residential area inclusive the share in common parts and facilities of the residential house will be ascertained as a multiple of number of m of floor area of non-residential area and price for 1 m. Into the floor area of non-residential area are included also areas of other parts used exclusively with non-residential area.
6. The price for 1 m of floor area of non-residential area is 5.300 Sk.

7. The price of common parts of the house and conveniences of the house and an apartment, which do not form a structural part of the residential house and a price of the plot will be ascertained according to the second part of this Regulation.

10a) Article 4 of the Regulation of Central Administration for Development of Local Economy No. 60/1964 Coll. on Payment for Use of the Flat and for Services Connected with Use of the Flat in wording of later regulations.

SUBSECTION TWO

STRUCTURES FOR INDIVIDUAL RECREATION

Article 4

Recreation Chalets and Garden Chalets

1. The price of a recreation and garden chalet 11) will be ascertained as a sum of appraisals of individual floors. The floor will be appraised so that the value of one point will be multiplied by the number of points ascertained from the annex No. 2 of this Regulation and the area of the floor in m² under Article 2 par. 2 to 4. The value of one point is 1,- Sk.
2. The provisions of Article 2 par. 5 and 6 apply similarly under the condition that the assumed life for a masonry structure under current maintenance is 80 years as a rule and in case of wooden and assembled structure 50 years. The wear can be mostly 80 %.

11) Article 54 par.1, Article 55 par.1, Article 58 par 1 of the Regulation of the Federal Ministry for Technical and Investment Development No. 83/1976 Coll. on General Technical Requirements for Construction in wording of Regulation No. 45/1979 Coll. and Regulation No. 376/1992 Coll.

Article 5

Recreation Houses and Recreation Cottages

1. The price of a recreation house and a recreation cottage 12) will be ascertained as a sum of appraisals of individual floors. The floor will be appraised so that the value of one point will be multiplied by the number of points ascertained in the annex No.1 and the area of the floor in m² under Article 2 par 2 to 4, whereas the part of the built-up area of each floor of a recreation cottage exceeding the area of 80 m² will be counted in only by 50 %. The value of point is 1,- Sk.
2. The provisions of Article 2 par. 5 and 6 apply similarly.

12) Article 56 par. 1 of the Order of the Federal Ministry for Technical and Investment Development No. 83/1976 Coll. in wording of later regulations.

SUBSECTION THREE

GARAGES

Article 6

Independent, Row and Multi-Storey Garages

1. The price of an independent and row garage will be ascertained as a sum of appraisal of individual floors. The floor will be appraised by multiplying of the value of one point by the number of points ascertained in annex No. 3 and the area in m² under Article 2 par. 2 and 3. The value of one point is 1,- Sk.
2. The price of a multi-storey garage as a whole will be ascertained under paragraph 1.
3. The provisions of Article 2 par. 5 and 6 apply similarly under the condition that the assumed life for a masonry and concrete structure under current maintenance is 80 years as a rule and in all other cases 30 years. The wear can be mostly 80 %.

SUBSECTION FOUR FENCES AND WELLS

Article 7 Fences

1. The price of fences will be ascertained so that the value of one point will be multiplied by the number of points ascertained from annex No. 4 and the length of the fence in meters. The value of one point is 1,- Sk.
2. The provisions of Article 2 par. 5 and 6 apply similarly under the condition that the assumed life under current maintenance of masonry fence is as a rule 50 years, of the fence with masonry foundation 40 years in all other cases 30 years. The wear can be mostly 90 %.

Article 8 Wells

1. The price of the well and a hand pump will be ascertained as follows:

a) dug well		
In depth	Sk for 1 m	Sk for 1 piece of hand pump (according to the total depth of the well)
from 0 to 5 m	1300,-	1010,-
from further 5 to 10 m	2380,-	1560,-
over 10 M	3260,-	3220,-

b) drilled well			
Diameter	Well depth	Sk for 1 m	Sk for 1 piece of hand pump (according to total depth of the well)
to 150 mm	from 0 to 10 m	650,-	1560,-
to 300 mm	from 0 to 20 m	1120,-	3220,-

	from 0 to more than 20 m	1360,-	4140,-
over 300 mm to 500 mm	from 0 to 10 m	1570,-	1560,-
	from 0 to 20 m	1805,-	3220,-
	from 0 to more than 20 m	2000,-	4140,-

2. The depth of the well is measured from the level of the modified terrain. The drilled well of the diameter above 500 mm is appraised as a dug one.
3. The price of the hammered well equals to the price of drilled will of the diameter to 150 mm.
4. The provisions of Article 2 par. 5 and 6 apply similarly under the condition that under common maintenance the assumed life of the drilled well of the diameter above 150 mm and of the dug well is as a rule 100 years, in all other cases 50 years. The wear can be mostly 80.
5. The price of the dug well, which permanently does not serve its purpose because of the loss of water or because of some other substantial deficiency is 20 % from the price ascertained under paragraphs 1 to 4.

SUBSECTION FIVE OTHER STRUCTURES

Article 9 Side Structures

1. The price of structures, which form the conveniences of main structures and the price of structures supplementing the use of land (woodshed, outhouses, laundry etc.) will be ascertained as a sum of appraisals of individual floors. The floor will be appraised by multiplication of the value of one point by the number of points ascertained in the annex No. 3 and by the area of the floor in m² under Article 2 par. 2 and 3. The value of one point is 1,- Sk.
2. If the structure has not got a floor of minimum clear height 1,6 m, its price will be ascertained under Article 11.
3. The provisions of Article 2 par. 5 and 6 apply similarly under the condition that the assumed life for a masonry structure under current maintenance is 80 years as a rule and in all other cases 30 years. The wear can be mostly 85 %.

Article 10 Operational and Agricultural Structures

1. The price of buildings specified for accommodation (hotels, recreation and training centres, hostels etc.), the price of administrative buildings, school buildings, gymnasiums, commercial buildings, restaurant buildings, buildings of health facilities and other buildings used for similar purposes will be ascertained under Article 3. Each building, which has a significantly different construction or age will be appraised separately.
2. The price of structures

- a. for agricultural purposes (pens, granges, stables, woodsheds, cornlofts etc.)
- b. workshops and warehouses with built-up area to 150 m² will be ascertained under Article 9.
3. The price of operational and agricultural structures not entered in paragraphs 1 and 2 will be ascertained by multiplying m³ of the built-up space 7) by the price for 1 m³ entered in annex No.5. The price of the structure ascertained according to the previous sentence will be modified by percentual additional charges or charges entered in annex No. 5a. Social and administrative spaces with at least three independent peripheral walls and a ceiling built into the halls or annexed to the halls will be appraised separately under Article 10 par. 1 of this Regulation. In case of in-built parts the volume of the built space of the hall is not decreased by the built up area of the in-built parts.
4. The price of the residential part of operational and agricultural structures will be ascertained separately under Article 3 under the condition that the same procedure will be used for calculation of wear of the whole structure, inclusive the residential part and can be mostly 85 %.
5. The provisions of Article 2 par 5 and 6 apply similarly under the condition that the wear can be mostly 85 %.

7) Article 128 par. 1 of the Civil Code

Article 60 par. 1 of the Act No. 41/1964 on Management of Flats

SUBSECTION SIX

External Modifications

Article 11

1. The price of external modifications entered in annex No. 6 of the Regulation will be ascertained so that the price for specific unit entered in the annex will be multiplied by real number of specific units.
2. The price of exterior modifications not entered in annex No. 6 of the Regulation equals to the amount of costs for procuring in the time of appraisal.
3. The provisions of Article 2 par. 5 and 6 apply similarly under the condition that the assumed life time with regard to construction is as a rule 25 to 50 years. The wear can be mostly 85%.

SUBSECTION SEVEN

UNCOMPLETED STRUCTURES, STRUCTURES SPECIFIED FOR REMOVING AND OTHER STRUCTURES

Article 12

Uncompleted Structures

1. The price of an uncompleted structure will be ascertained so that individual uncompleted structures and fixtures will be assessed by a full number of points. Uncompleted structures and fixtures will be assessed by the number of points determined by relation of performed amount of work and structures to the total considered volume according to design

documentation certified by the building office. The resulting number of points will be multiplied by specific unit and by value of one point of the respective structure.

2. In case of uncompleted structures, which had been disturbed under the effect of the duration of construction, which effects the assumed life time, the subtraction of adequate wear will be performed.

Article 13 ***Structures Specified for Removal***

The prices of structures, which the competent building office ordered or permitted to be removed 3) because of the reason on the side of the owner, equal to the price of material common in the place and time, which can be obtained by their removal.

3) Article 88 par. 1 and 2 of the Act No. 50/1976 on Spatial Planning and Building Order (Building Act).

Article 14 ***Other Structures***

The prices of structures, which are not specifically entered in this Regulation (e.g. graveyard architecture), equal to the costs for removal of the same or comparable structure in the location of the structure and its transfer or transference after subtracting of adequate wear.

SUBSECTION EIGHT **PLOTS OF LAND**

Article 15 ***Plots of Land***

1. The prices for 1 m² of the plot of land or its part specified for construction 13) or for setting up of a garden or a plot of land entered in real estate registers as a built-up area, yard, 14) garden 15) and plots of land built up by line structures is as follows :
 - a. 1500,- Sk in the capital of the Slovak Republic Bratislava
 - b. 800,- Sk in Košice, Banská Bystrica, Piešťany, Starý Smokovec, Štrbské Pleso, Tatranská Lomnica and Trenčianské Teplice
 - c. 500,- Sk in Trnava, Trenčín, Nitra, Žilina, Prešov, Poprad, Zvolen, Liptovský Mikuláš and Martin
 - d. 150,- Sk in communities with the number of inhabitants over 15 000
 - e. 100,- Sk in communities with the number of inhabitants over 5 000
 - f. 70,- Sk in communities with the number of inhabitants over 2 000
 - g. 20,- Sk in other communities

2. The price ascertained according to paragraph 1 will be modified according to annex No. 7. The price of a piece of land or its part specified for construction ascertained according to the paragraph 1 will not be modified because of the reasons entered in items No.3 to 11 of the annex No.7 table No. 1. The lowest price of a plot of land or its part specified for construction, which is entered in the real estate register as agricultural land or forest land, is the price ascertained according to paragraphs 5 to 8.
3. If the price map for individual localities of its cadastral area approved by the Ministry of Finance of the Slovak Republic has been processed in the community, the prices entered in this map will be used and the prices entered in paragraph 1 will not be applied.
4. The price for 1 m² of land or its part specified for construction 13) for individual recreation 16) or of a plot of land entered in a real estate register as an area built up by a structure for individual recreation and yard 14) or a garden 15) which forms with this structure one functional unit, will be ascertained according to paragraph 1, as long as it is higher than 100,- Sk for 1 m². In other cases the price of these plots of land is 100,- Sk for 1 m². The price will be modified according to the annex No. 7.
5. The price of land entered in the real estate register as arable land will be ascertained according to the rates entered in annex No.8.
6. The price of land entered in the real estate register as fruit orchard, vineyard 17) or hop garden will be find out according to rates entered in annex No. 8 (plot of land) and in annex No. 10 table No. I to III (shrubwood).
7. The price of land entered in the real estate register as a meadow and pasture is 75% from the price of agricultural land ascertained according to paragraph 6.
8. The price of land entered in the real estate register as a forest land will be ascertained as sum of basic price of forest land for target timber species representation according to annex No.9 table No. I and appraisal of the position factor in dependence on approaching and drive distance according to annex No. 9 table II. The minimum price of forest land is 0,30 Sk for 1 m².
9. In case that the agricultural plot has not been entered in the real estate register because of the fact that it was united into the land units entered in the real estate registers, its price will be ascertained according to the price (culture) of the land unit, on which the plot of land lies or on which most of its part lies.
10. The price for 1 m of land entered in the real estate register otherwise than it is entered in paragraphs 1 to 9, is 10 % from the price ascertained according to paragraph 1 except for plots of land of the character of underdeveloped soil and balks. In case of underdeveloped soil and balks the price of land will be ascertained as 50 % of the price of the surrounding improved soil and ecological unit (hereinafter only "BPEJ"). The plots of land of the character of underdeveloped land and balks as well as data of the surrounding BPEJ will be specified by the appropriate land office.

13) Article 6 of the Regulation of FMTIR No. 85/1976 on a More Detailed Adjustment of Spatial Proceedings and Building Order

14) Part B item 4 annex of the Regulation of the Central Administration of Geodesy and Cartography No. 23/1964 Coll. by which an Act No. 22/1964 Coll. on Real Estate Registration is executed

15) Part A item No. 4 Annex of the Regulation No. 23/1964 Coll. in wording of the Regulation No. 133/1965 Coll.

16) Article 47 of the Regulation No. 83/1976 Coll.

17) Part A item No.1, 2, 3 and 5 of the Annex of the Regulation No. 23/1964 Coll. in wording of the Regulation No. 133/1965 Coll.

***Article 16
abrogated***

***Article 17
Negotiated Rent for Lease of Land***

1. The maximum yearly amount of rent for lease of land rented out for other than entrepreneurial purposes inclusive agricultural production, except for plots of land entered in paragraph 2, for the plots of land in communities is as follows. Entered in
 - a. Article 15 par.1 a) 5,- Sk for 1 m
 - b. Article 15 par.1 b) 4,- Sk for 1 m
 - c. Article 15 par.1 c) 3,50 Sk for 1 m
 - d. Article 15 par.1 d) and e) 3,- Sk for 1 m
 - e. Article 15 par.1 f) 2,- Sk for 1 m
 - f. Article 15 par.1 g) 1,- Sk for 1 m
2. The maximum yearly amount of rent for lease of plots of land built up by a structure for individual recreation except for forest land in the communities entered in Article 15 par.1 a) is 5,- Sk for 1 m and in other communities 4,- Sk for 1 m. If on the forest land a structure for individual recreation or its conveniences have been located, the maximum yearly amount of rent for lease of land is 9,50 Sk for 1 m of really built-up area.
3. The maximum yearly amount of rent for lease of land because of the reasons of investment construction or mining activities under spatial planning documentation, if it is paid from the funds of state budget or from other sources of the state , will be calculated according to par. 1 or 2.

**SUBSECTION NINE
PERENNIAL VEGETATION**

Article 18

1. The price of fruit trees will be ascertained according to annex No.10 table No. I.

2. The price of vine plants inclusive facilities of vineyards will be ascertained according to annex No.10 table No. II.
3. The price of hop plants and facilities of hop gardens will be ascertained according to annex No.10 table No. III.
4. The price of forest vegetation will be ascertained as a sum of basic price of forest vegetation according to real representation of timber species, natural and cultural fertility, age and stems according to annex No. 10 table No. IV and appraisal of factor of position in dependence on approaching and drive distance according to annex No. 10 table No.V. In case of damage of forest vegetation its price will be decreased according to annex No. 10 table No. VI.
5. The price of decorative timber species will be ascertained according to annex No. 10 table No. VII.

SUBSECTION TEN
COMMON PROVISIONS TO THE FIRST PART

Article 19

If the owner acquired the structure after 1st June 1953 for the price higher than ascertained under Article 2 to Article 12, then this higher price, after subtracting the increase of price in previous transfer under Article 21 or Article 20 (wording valid to 31.7.1990) Regulation No. 205/1988 Coll. on Prices of Structures, Plots of Land, Perennial Vegetation, Compensation for Establishing a User's Right to Use Land and Compensation for Temporary Use of Plots of Land in wording of later regulations and after subtracting of wear, is a valid price also for other transfers and transferences of ownership of these structures. The higher price can be demonstrated by a purchase contract together with professional expertise, on basis of which it was registered, by invoices of the supplier of the structure or by detailed breakdown budget of the structure on the level of prices valid in the time of its construction.

Article 20

In transfer of structures, flats and non-residential areas, plots of land and perennial vegetation covered from the funds of state budget or from other funds of the state, 6b) in well founded cases the Ministry of Finance can award an exception from the provision Article 1a par. 2 of this Regulation on basis of the application from the buyer. To the application for permission of the exception the buyer is obligated to submit a standpoint of approval of the founder or of the state institution, which is providing to him the funds of the state budget or other state funds.

PART THREE - ABROGATED

Article 21

abrogated

PART FOUR

PRICES OF STRUCTURES, FLATS AND NON-RESIDENTIAL AREAS, PLOTS OF LAND
AND PERENNIAL VEGETATION IN TRANSFERS AND TRANSFERENCES TO RESIDENT

LEGAL ENTITY WITH FOREIGN PROPERTY PARTICIPATION OR TO A FOREIGN PERSON

Article 22

1. In transfers of ownership of structures, flats and non-residential areas, plots of land and perennial vegetation to resident legal entity with foreign property participation or to a foreign person the price will be calculated on the level of prices of the foreign market on basis of technical valuation according to the methodology common abroad (Federal Republic Germany and Austria) and will be converted to domestic currency by the rate of exchange valid on the day of working out of the valuation. In case of transfers also a different price from the calculated price can be negotiated. The price shall be valid only after approval of the Ministry of Finance of the Slovak Republic. The approved price is considered to be the price ascertained according to this regulation. If the valuation of the property is a part of the privatisation project inclusive the price under Act No. 92/1991 Coll. on Conditions of Transfer of State property to other Persons then the procedure according to the price decree is used. 18)
2. The rent for lease of plots of land, the lessee of which is resident legal entity with foreign property participation or a foreign person, will be negotiated by an agreement. 6)
3. In case that the subject of valuation brings proceeds and the valuation according to price decree 2) for the resident entity is more advantageous, the procedure according to price decree can be used. However it is necessary to give special reasons for this procedure and to add to the calculated price in this way also the price of structures, plots of land and perennial vegetation ascertained under the Regulation.

2) Regulation of the Ministry of the Slovak Republic No. 6/55/1992 in which the methods and conditions of valuation of assets of enterprises and their parts in the process of large-scale privatisation are determined (it will be published in the Financial Journal).

6) Article 1 par. 3 Act No. 526 Coll. on Prices.

18) Part II. 3 of the Decree of the Ministry of Finance of the Slovak Republic No. 2/16/1991.

PART FIVE

ASKING PRICES OF STRUCTURES NON-RESIDENTIAL AREAS PLOTS OF LAND AND PERENNIAL VEGETATION IN THE OWNERSHIP OF STATE FOR THE PURPOSES OF PUBLIC AUCTION UNDER ACT NO, 427/1990 Coll. IN WORDING OF LATER REGULATIONS

Article 23

For the purposes of Article 8 and Act No. 427/1990 Coll. on Transfers of State Ownership to Certain Things to other Legal Entities or Natural persons in wording of the Act No. 541/1990 Coll., Act No. 429/1991 Coll. and Act No. 561/1991 Coll. the asking price of structures, non-residential areas, plots of land and perennial vegetation in the ownership of the state will be ascertained according to the second part of this Regulation.

*Article 24
abrogated*

*Article 25
abrogated*

PART SIX
LAND MODIFICATIONS

Article 26

The provisions of this Regulation are valid also for valuation of plots of land in the area of land modifications. 5) This does not affect the provisions of special regulations. 19)

5) Article 9 and 11 of the Act of the Slovak national council No. 330/1991 Coll. on Land Modifications, Settlement of Ownership of Land, Land Offices, Land Fund and on Land Communities.

19) Article 14 to 16 and Article 20 to 25 of the Act No. 229/1991 Coll. on Adjustment of Ownership Rights towards Land and towards other Agricultural Property.

Final Provisions

Article 27

This Regulation does not apply to ascertaining of prices for the purposes of compensation under special regulations. 20)

20) Act No. 87/1991 Coll. on Extraordinary Rehabilitations
Act No. 229/1991 Coll.

Article 28

The Regulation of the Ministry of Finance, Prices and Wages of the Slovak Republic No. 205/1988 Coll. on Prices of Structures, Plots of Land, Perennial Vegetation, Payments for Natural Person's Right to Use Land and Payments for Temporary Use of Plots of Land in wording of the Regulation of the Ministry of Finance of the Slovak Republic No. 289/1990 Coll. and No. 101/1991 Coll. is being abrogated.

Article 29

This Regulation shall enter into force on 1st January 1992, the Regulation No. 608/1992 Coll. shall enter into force on 1st January 1993, the Regulation No. 265/1993 Coll. shall enter into force on the day of announcement, i.e. on 17th November 1993.

Minister : Dančo, sign manual

