(Draft)

ACT

of.................2026

amending Act No 516/2008 on the Audiovisual Fund and amending certain acts, as amended, and amending certain acts

The National Council of the Slovak Republic has passed the following Act:

Article I

Act No 516/2008 on the Audiovisual Fund and amending certain acts, as amended by Act No 532/2010, Act No 547/2011, Act No 340/2012, Act No 352/2013, Act No 374/2013, Act No 40/2015, Act No 138/2017, Act No 177/2018, Act No 211/2018, Act No 221/2019, Act No 304/2019, Act No 129/2020, Act No 300/2020, Act No 310/2021, Act No 92/2022, Act No 264/2022, Act No 207/2024 and Act No 294/2025, is amended as follows:

1. In § 2(1)(a), the words ‘contributions collected’ are replaced by the words ‘payment of contributions’.

2. The following § 2(1)(r) is added:
‘(r) regularly submits to the European Commission a report on the obligation of providers of on-demand audiovisual media services that are established in another Member State of the European Union or in another State party to the Agreement on the European Economic Area (hereinafter a ‘Member State’) and target their service at viewers in the Slovak Republic to pay the contribution pursuant to § 28a.’.

3. In § 24(2), § 25(3), § 26(2), § 27(2) and § 28(2), the word ‘last’ is replaced by the word ‘preceding’.

4. § 28a, including the heading, reads as follows:

‘§ 28a

Contribution by a provider of on-demand audiovisual media services

(1) A provider of on-demand audiovisual media services[37a]) that is under the jurisdiction of the Slovak Republic under special legislation[37b]) and a provider of on-demand audiovisual media services that is established in another Member State and targets its service at viewers in the territory of the Slovak Republic must pay a contribution to the Fund.

(2) The contribution made by a provider of on-demand audiovisual media services to the Fund consists of

a) a contribution of 0.5 % of the basis pursuant to paragraph (3), and
b) a contribution in respect of unrealised direct investment equal to the difference between the direct investment that is to be made pursuant to § 28b(1) and the direct investment that was actually made in the preceding calendar year pursuant to § 28b(2) to (10).

(3) The basis for calculating the contribution pursuant to paragraph (2)(a) is the total revenue of the provider of on-demand audiovisual media services for the preceding calendar year

a) from the provision of on-demand audiovisual media services in the Slovak Republic
   1. by making an audiovisual work available on a one-time basis;
   2. by means other than making an audiovisual work available on a one-time basis, including all forms of subscription, if the provision of the service involves making available at least one audiovisual work;
b) from advertising displayed to viewers in the Slovak Republic in connection with the provision of on-demand audiovisual media services in the Slovak Republic.

(4) The obligation pursuant to paragraph (1) does not apply to a provider of on-demand audiovisual media services that generates low turnover from the provision of on-demand audiovisual media services or provides an on-demand audiovisual media service with a low audience. Compliance with the criteria for low turnover and low audience is assessed in accordance with the guidelines issued by the European Commission, which the Fund shall publish on its website in the version published in the Official Journal of the European Union. The condition of a low audience or low turnover is deemed to be met in the case of a provider of on-demand audiovisual media services providing an on-demand audiovisual media service in respect of which the Council for Media Services has, by decision, determined a lower proportion of European works or decided that the determination of the proportion of European works is entirely excluded due to the low turnover of the provider of on-demand audiovisual media services or the low audience of the on-demand audiovisual media service.[37c])

(5) A provider of on-demand audiovisual media services referred to in paragraph (1) must, upon request, submit to the Fund information, data and documents demonstrating compliance with the condition for low turnover from the provision of on-demand audiovisual media services or the conditions for a low audience of the on-demand audiovisual media service provided.’.

Footnotes 37a to 37c read as follows:
‘[37a]) § 27 of Act No 264/2022.
[37b]) § 4 of Act No 264/2022, as amended by Act No 256/2025.
[37c]) § 70(3) of Act No 264/2022.’.

5. The following § 28b, including the heading, is inserted after § 28a:

‘§ 28b

Direct investment

(1) A provider of on-demand audiovisual media services that is required to pay the contribution pursuant to § 28a must make, during the calendar year, a direct investment amounting to 3 % of the total revenue pursuant to § 28a(3).

(2) For the purposes of this Act, a direct investment is expenditure paid by a provider of on-demand audiovisual media services pursuant to paragraph (1) for

a) obtaining a licence to use an audiovisual work in the original Slovak language version as part of the on-demand audiovisual media service provided by that provider;
b) developing an audiovisual work in the original Slovak language version;
c) producing an audiovisual work in the original Slovak language version;
d) producing
   1. a Slovak language version of an audiovisual work that is not a Slovak audiovisual work; or
   2. a non-Slovak language version of a Slovak audiovisual work.

(3) For the purposes of this Act, expenditure paid pursuant to paragraph (2)(b) and (c) constitutes a direct investment only if it was demonstrably used for the development or production of an audiovisual work whose development or production was supported by the Fund from financial resources for the support of audiovisual culture or the audiovisual industry.

(4) If a provider of on-demand audiovisual media services pursuant to paragraph (1) uses only part of the expenditure for the purpose pursuant to paragraph (2), only that part of the expenditure used for the purpose pursuant to paragraph (2) constitutes a direct investment.

(5) A direct investment made jointly by several persons may be claimed by each of them only up to the amount of the expenditure incurred by that person.

(6) For a given calendar year, only expenditure that has actually been paid may be claimed as a direct investment.

(7) Only direct investment at least half of the total of which consists of expenditure paid to obtain a license to use audiovisual works, to develop audiovisual works or to produce audiovisual works whose producers or co-producers are independent producers pursuant to paragraph (9) or persons who have used exclusively public funds for the production of the audiovisual work may be claimed in a given calendar year.

(8) If, for a given calendar year, a provider of on-demand audiovisual media services also claims direct investment constituting expenditure pursuant to paragraph (2)(d), such direct investment may be included in the total amount of direct investment only up to 10 % of the total amount of direct investment claimed, of which investments in a language version where the audio track was produced exclusively or predominantly using generative artificial intelligence tools may be claimed only up to 5 % of the total amount of direct investment claimed.

(9) For the purpose of assessing compliance with the condition pursuant to paragraph (7), an independent producer means

a) an independent producer in the audiovisual sector,[5])

b) a producer or co-producer that is not a provider of on-demand audiovisual media services, is neither linked to a provider of on-demand audiovisual media services by way of ownership[24a]) nor by way of personnel[24b]), and the running time of audiovisual works originally produced by them for a single provider of on-demand audiovisual media services does not account for more than 90 % of the total running time of audiovisual works, including cinematographic works produced by them.

(10) If the total of direct investments for a calendar year does not meet any of the conditions pursuant to paragraph (7) or paragraph (8), that total shall be reduced for the purposes of calculating the amount of direct investment so as to meet the conditions set out in paragraphs (7) and (8).

(11) A total or partial failure to fulfil the obligation under paragraph (1) may be remedied by payment of the contribution in respect of unrealised direct investment pursuant to § 28a(2)(b), in whole or in part.

Footnotes 5, 24a and 24b read as follows:
‘[5]) § 8 of Act No 40/2015, as amended by Act No 264/2022.
[24a]) § 11(1) of Act No 264/2022.
[24b]) § 11(2) of Act No 264/2022.’.

6. § 30 reads as follows:

‘§ 30

(1) Persons who pay a contribution to the Fund pursuant to § 24 through § 28a shall remit this contribution by non-cash means by 31 July each year to the Fund’s account and submit to the Fund a statement of the contribution remitted.

(2) The statement of the contribution remittedpursuant paragraph (1) shall include

a) the amount of the contribution remitted;
b) the amount of the basis for calculating the contribution, including basic information on how that basis was calculated;
c) the amount of the direct investment made in the preceding calendar year in the case of a contribution from a provider of on-demand audiovisual media services pursuant to § 28a;
d) the amount of the basis for calculating the direct investment for the preceding calendar year, including basic information on how that basis was calculated, in the case of a contribution from a provider of on-demand audiovisual media services pursuant to § 28a.

(3) Persons required to pay a contribution to the Fund pursuant to § 24 through § 28a shall, for the purpose of verifying the correctness of the contributions remitted, upon written request, make available to the Fund data from their accounting records and provide it with other documents and information evidencing the determination of the basis for calculating the contribution and the remittance of the contribution, within ten days of the date of receipt of such request.

(4) Value-added tax shall not be included in the basis for calculating the contribution pursuant to § 24 through § 28a. The basis for calculating the contribution shall

be rounded up to whole euros. The contribution under § 24 through § 28a shall be rounded up to whole euros.

(5) If a single item of revenue forms, at least in part, the basis for calculating more than one contribution pursuant to § 24 through § 28a, for the purpose of determining the basis for calculating the contributions, that item of revenue shall be divided into parts corresponding to the defined subject matter of each contribution.

(6) Persons required to pay a contribution to the Fund pursuant to § 24 through § 28a that have an item of revenue that forms, at least in part, the basis for calculating multiple contributions pursuant to § 24 through § 28a, must

a) establish and consistently apply rules according to which, in accordance with paragraph (5), such revenue is divided for the purpose of determining the basis for calculating the individual contributions which those persons are required to pay;
b) keep a written record of the rules pursuant to subparagraph (a), indicating the date on which they began to be applied or were replaced by other rules.

(7) Data, documents and information submitted pursuant to paragraphs (1) to (3) and pursuant to § 28a(5) are considered confidential. The Fund must maintain confidentiality in respect of those data, ensure their protection and use them exclusively for the purpose of verifying compliance with the obligations pursuant to § 24 through § 28a.

(8) The Fund must pay due regard to, and ensure the protection of, classified information, trade secrets, banking secrecy, tax secrecy, postal secrecy, telecommunications secrecy and personal data.

(9) For the purpose of verifying the payment of contributions pursuant to § 28a, the Fund shall cooperate with the Council for Media Services, which shall, upon request, provide it with methodological assistance in assessing compliance with the criteria for low turnover and low audience in accordance with the guidelines issued by the European Commission, as well as in identifying providers of on-demand audiovisual media services that are established in another Member State and target their services at viewers in the territory of the Slovak Republic.

(10) The Financial Directorate of the Slovak Republic shall provide the Fund with data on providers of on-demand audiovisual media services from its information system, including personal data and information considered to be subject to tax secrecy,[38]) to the extent necessary for verifying the payment of contributions pursuant to § 28a, in a manner agreed between the Financial Directorate of the Slovak Republic and the Fund.

(11) Personal data obtained pursuant to paragraph (10) are subject to protection under special legislation[30]) and may be used only for the purpose of verifying the payment of contributions pursuant to § 28a and related court proceedings pursuant to § 31(1). The Fund obtains and processes personal data obtained pursuant to paragraph (10) by copying or otherwise recording such data to the extent necessary to achieve the purpose of the processing. The Fund is authorised to retain the personal data of natural persons referred to in the first sentence for a maximum of ten years from the date on which such data were provided.’.

Footnote 38 reads as follows:

‘[38]) § 11 of Act No 563/2009, as amended.’.

7. The heading of Part Seven reads as follows:
‘COMMON, TRANSITIONAL AND FINAL PROVISIONS’.

8. The following § 37 and § 38, including their headings, are inserted after § 36:

‘§ 37
Transitional provisions concerning the amendments effective from 1 January 2027

(1) A provider of on-demand audiovisual media services must remit the part of the contribution pursuant to § 28a(2)(a) to the Fund’s account for the first time by 31 July 2027. The provider must submit to the Fund a statement of the remitted part of the contribution by the same deadline.

(2) A provider of on-demand audiovisual media services must remit the part of the contribution pursuant to § 28a(2)(b) to the Fund’s account for the first time by 31 July 2028. The provider must submit to the Fund a statement of the remitted part of the contribution by the same deadline.

§ 38
Final provision

The provisions of this Act effective from 1 January 2027 were adopted in accordance with a legally binding act of the European Union in the field of technical regulations. [45])’.

Footnote 45 reads as follows:
‘[45]) Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (codification) (OJ L 241, 17. 9. 2015).’.

Article II

Act No 40/2015 on audiovisual works and amending certain acts, as amended by Act No 278/2015, Act No 177/2018, Act No 211/2018, Act No 304/2019, Act No 264/2022, Act No 265/2022 and Act No 203/2024, is amended as follows:

1. Footnote 6 reads as follows:
‘[6]) § 116(1) and (2) of Act No 185/2015, the Copyright Act.’.

2. In § 2(13)(b), the comma after the word ‘Republic’ is replaced by a full stop and the word ‘or’ is deleted.

3. § 2(13)(c) is deleted.

4. The words ‘zvukovo-obrazový záznam’ [audio-visual recording] in all grammatical forms are replaced throughout the text of the Act by the words ‘audiovizuálny záznam’ [audiovisual recording] in the corresponding grammatical form.

Article III

Act No 264/2022 on media services and amending certain acts (the Media Services Act), as amended by Act No 351/2022, Act No 309/2023, Act No 157/2024, Act No 203/2024, Act No 83/2025, Act No 157/2025, Act No 189/2025, Act No 256/2025 and Act No 329/2025, is amended as follows:

The following § 110(3)(aa) is added:
‘aa) cooperate with the Audiovisual Fund for the purposes of verifying the payment of contributions by providers of on-demand audiovisual media services under special legislation.[77g])’.

Footnote 77g reads as follows:
‘[77g]) § 30(9) of Act No 516/2008 on the Audiovisual Fund and amending certain acts, as amended by Act No .../2026.’.

Article IV

Act No 157/2024 on Slovak Television and Radio and amending certain acts is amended as follows:

1. In § 5(3), the words ‘and provides access to’ are inserted after the word ‘broadcasts’.

2. In § 26(1)(b), the words ‘and provision of access to’ are inserted after the word ‘broadcasting’.

Article V

This Act shall take effect on 1 January 2027.