Clause on selected impacts

1. Basic information		
Title of the document		
Draft Act amending Act No 516/2008 on the Audiovisual Fund and on amendments to certain acts, as amended, and amending certain acts		
Submitter (and co-submitter)		
Ministry of Culture of the Slovak Republic		
Nature of the submitted document	☐	Document of a non-legislative nature
	☒	Document of a legislative nature
	☒	Transposition/implementation of EU law
In the case of transposition/implementation, please provide a list of transposed/implemented legislation: Directive 2010/13/EU of the European Parliament and of the Council of 10 March 2010 on the coordination of certain provisions laid down by law, regulation or administrative action in Member States concerning the provision of audiovisual media services (Audiovisual Media Services Directive) (codified version) (OJ L 95, 15.4.2010), as amended		
Start and end dates of the preliminary consultation procedure	*January 2026*	
Expected date of submission for the consultation procedure	*February 2026*	
Expected start and end dates of final assessment**		
Expected date of submission to a session of the Government of the Slovak Republic*	*March 2026*	

2. Definition of the issue

Please specify the basic issues that justify the elaboration of the submitted document (the reasons should indicate precisely the problem that exists and needs to be addressed by the submitted document).

Article 13 of the Audiovisual Media Services Directive allows Member States of the European Union (hereinafter also ‘Member States’), which require providers of on-demand audiovisual media services established in their territory to make financial contributions to the production of audiovisual works (e.g. in the form of direct investments or contributions to national funds), to require such contributions also from foreign providers of such services who target their services at viewers in their territory. The transposition of this provision of the Audiovisual Media Services Directive is optional.

Under the applicable legislation, pursuant to § 28a of Act No 516/2008 on the Audiovisual Fund and on amendments to certain acts, as amended, a provider of an on-demand audiovisual media service is required to pay a contribution to the Audiovisual Fund (hereinafter also the ‘Fund’). The basis for calculating that contribution is the total revenue of the provider of an on-demand audiovisual media service from the provision of the on-demand audiovisual media service in the preceding calendar year, with the contribution set at 0.5 % of this basis.

However, this obligation applies only to providers of on-demand audiovisual media services established in the Slovak Republic, thereby placing domestic providers of such services at a disadvantage compared to foreign providers that also provide their services in the Slovak Republic.

Given that the currently applicable legislation is discriminatory in that it imposes the obligation to pay a contribution to the Fund only on providers of on-demand audiovisual media services established in the Slovak Republic, the Ministry of Culture of the Slovak Republic proceeded to prepare a draft Act amending Act No 516/2008 on the Audiovisual Fund and on amendments to certain acts, as amended.

3. Objectives and the desired outcome

Please specify the main objectives of the submitted document (what is the end goal that is to be achieved by adopting the document; the goal achieved must be different from that described in point 2. Definition of the issue).

In accordance with Article 13 of the Audiovisual Media Services Directive, the main objective of the draft Act is to introduce, in a proportionate and non-discriminatory manner, for providers of on-demand audiovisual media services that do not have their head office in the Slovak Republic but nevertheless provide services in its territory and whose services are targeted at Slovak customers (e.g. Disney+, Netflix, HBO MAX, Apple TV, etc.), the obligation to pay a contribution to the Fund and also to invest directly in Slovak audiovisual production. The draft Act introduces a new concept referred to as 'direct investment', which is intended to support for the production of European works from providers of on-demand audiovisual media services that are subject to the obligation to pay a contribution to the Fund. The draft Act thus also envisages the development of the audiovisual sector through direct investment.

4. Stakeholders

Please specify the entities directly or indirectly affected by the changes in the submitted document:

- the Audiovisual Fund;
- providers of on-demand audiovisual media services under the jurisdiction of the Slovak Republic pursuant to § 27 of Act No 264/2022 on media services and on amendments to certain acts (the Media Services Act);
- providers of on-demand audiovisual media services established in another Member State and targeting their service at viewers in the Slovak Republic.

The following entities are indirectly affected:

- producers of Slovak audiovisual works;
- independent producers.

5. Alternative solutions

What alternative solutions leading to the stated objective have been identified and assessed to address the identified issue?

No alternative solutions were considered.

Zero option – please specify the consequences that would arise if the changes proposed in the submitted document were not implemented, and the alternative solutions/methods of achieving the objectives set out in point 3.

The 'zero option' – unequal market conditions favouring providers of on-demand audiovisual media services that are not established in the Slovak Republic but target their services at viewers in the Slovak Republic; lower than potentially available support for the development of audiovisual production.

6. Implementing legislation

Is implementing legislation expected to be adopted/amended? ☐ **Yes** ☒ **No**

If so, please specify which areas will be governed by this legislation or which implementing legislation will be affected:

7. Transposition/implementation of EU law

Please specify whether the draft legislation involves gold-plating according to the correlation table or whether gold-plating occurs in the context of implementation of EU law.

☒ **Yes** ☐ **No**

If so, please specify which impacts under point 9 are subject to gold-plating:

Impacts on the business environment

The scope of the transposition of the provisions of the Audiovisual Media Services Directive in respect of which gold-plating occurs is set out in point 3.1.4 and point 3.4(d) of the analysis of impacts on the business environment.

8. Expediency review

Please specify the date by which the effectiveness and expediency of the submitted document should be

reviewed.
Please specify the criteria on the basis of which the review will be conducted.
The draft Act is expected to come into effect on 1 January 2027. Under the draft Act, liable persons will be required to pay the 0.5 % component of the contribution for the first time by 31 July 2027. Under the draft Act, liable persons will be required to make a direct investment for the first time in 2027. Liable persons will be required to pay the part of the contribution in respect of unrealised direct investment for the first time by 31 July 2028. The expediency review will therefore be conducted on the basis of an assessment of the amount of contributions paid into the Fund in 2028 and in the subsequent period.

* to be completed only if the document is not included in the Work Plan of the Government of the Slovak Republic or the Plan of Legislative Tasks of the Government of the Slovak Republic.
** to be completed only if the final assessment of the selected impacts has been carried out in accordance with point 9.1 of the Uniform Methodology.
*** the assessment relates only to changes in Pillar I and Pillar II of the universal pension scheme with an identified impact of 0.1% of GDP (inclusive) in the long term.

9. Selected impacts of the document			
Impacts on the general government budget	☒ **Positive**	☐ **None**	☒ **Negative**
of which impacts covered by the budget, in case of identified negative impact	☒ Yes	☐ No	☐ Partial
including impacts on the budgets of municipalities and higher territorial units	☐ **Positive**	☒ **None**	☐ **Negative**
of which impacts covered by the budget, in case of identified negative impact	☐ Yes	☐ No	☐ Partial
Impact on the long-term sustainability of public finances for selected measures ***	☐ Yes		☐ No
Impacts on the public expenditure limit	☐ **Positive**	☒ **None**	☐ **Negative**
Impacts on the business environment	☒ **Positive**	☐ **None**	☒ **Negative**
of which impacts on SMEs	☒ Positive	☐ None	☒ Negative
Bureaucracy and cost reduction mechanism is applied:	☐ Yes		☒ No
Social impacts	☐ **Positive**	☒ **None**	☐ **Negative**
Environmental impacts	☐ **Positive**	☒ **None**	☐ **Negative**
The document is assessed under Act No 24/2006 on environmental impact assessment and amending certain acts, as amended	☐ Yes		☐ No
Impacts related to information society	☐ **Positive**	☒ **None**	☐ **Negative**
Impacts on public administration services for the citizen, of which **impacts of public administration services on the citizen**	☐ **Positive**	☒ **None**	☐ **Negative**
impacts on service processes in public administration	☐ **Positive**	☒ **None**	☐ **Negative**
Impacts on marriage, parenthood and family	☐ **Positive**	☒ **None**	☐ **Negative**

10. Notes

If necessary, provide additional information on the identified impacts and their analyses.

If the submitted material has a marginal (negligible) impact on any of the areas covered in point 9 and for this reason it is marked as no impact, please provide the facts explaining why this impact is marginal (negligible).

The information in this section is used to summarise the impacts or to comment on marginal impacts and not as a substitute for the preparation of appropriate analyses of selected impacts.

If the document is subject to assessment under Act No 24/2006 on environmental impact assessment and on amendments to certain acts, as amended, please provide an internet link to that process.

Positive impacts on the public administration budget are anticipated; however, they cannot be objectively quantified due to the unavailability of data.

The draft Act introduces the obligation to pay a contribution to the Fund for providers of on-demand audiovisual media services that are established in another Member State but target their service at viewers in the Slovak Republic. At the same time, the draft Act expands the scope of providers of on-demand audiovisual media services that are subject to the jurisdiction of the Slovak Republic under the Media Services Act and are required to pay a contribution to the Fund, in connection with the expansion of the basis for calculating the contribution, whereby, in addition to revenue from the provision of services, revenue from advertising is also included in that basis. The basis for calculating the contribution is therefore the total revenue of the provider of an on-demand audiovisual media service in the preceding calendar year, derived from the provision of the service in the Slovak Republic and from advertising displayed to viewers in the Slovak Republic in connection with the provision of the service.

Under the draft Act, the contribution of a provider of an on-demand audiovisual media service consists of a contribution amounting to 0.5 % of the basis and a contribution in respect of unrealised direct investment equal to the difference between the direct investment that is to be made and the direct investment that was actually made in the preceding calendar year. The draft Act introduces a new concept referred to as 'direct investment', amounting to 3 % of total revenue, which is intended to support the production of European works from providers of on-demand audiovisual media services that are subject to the obligation to pay a contribution to the Fund. The draft Act therefore leaves it to the provider of an on-demand audiovisual media service to decide whether, and to what extent, it will make a direct investment or whether it will fulfil its obligation by paying a contribution to the Fund.

The positive impact on the public administration budget will be reflected in an increase in the revenue of the Fund, which is a public administration entity. Due to the unavailability of data, it is not possible to estimate the amount by which the Fund's revenue will increase, in particular because neither the number of providers of on-demand audiovisual media services that will be required to pay a contribution to the Fund under the submitted draft Act, nor the amount of the contribution that those entities will be required to pay into the Fund, can be determined in advance. The inability to make a qualified estimate of the amount by which the Fund's revenue will increase is compounded by the fact that, in the present circumstances, it is not possible to predict how many providers of on-demand audiovisual media services will fulfil their investment obligation and how many of them will instead fulfil that obligation by paying a contribution to the Fund in the amount of the unrealised direct investment.

The budgetary risks arising from the lack of data are exclusively positive, meaning that, if they materialise, they will result in increased revenue for the public administration budget.

11. Contact details of the author

Please provide the details of the person who may be contacted in connection with the assessment of selected impacts.

JUDr. Ivana Maláková
Media Law and Audiovisual Department
Arts, Media Creativity and Copyright Section
Ministry of Culture of the Slovak Republic

12. Sources

Please specify the sources (statistics, surveys, cooperation with experts, etc.) on which you relied when preparing the document and drafting the clause and impact analyses. If the data needed to prepare the relevant analyses of selected impacts are unavailable, please indicate this fact.

Internal reports on contributions paid by providers of on-demand audiovisual media services, the Mavise database of the European Audiovisual Observatory, and the lists of regulated entities maintained by the Council for Media Services.

13. Opinion of the Commission on the Assessment of Selected Impacts from Preliminary Consultation Procedure No 010/2026

(if carried out pursuant to point 8.1 of the Uniform Methodology)

☐ **Agree** ☐ **Agree with a proposal for revision** ☒ **Disagree**

Please provide the comments from the Commission's opinion in Part II, together with your evaluation:

OPINION OF THE COMMISSION

(PRELIMINARY CONSULTATION PROCEDURE)

ON THE DOCUMENT

DRAFT ACT AMENDING ACT NO 516/2008 ON THE AUDIOVISUAL FUND
AND ON AMENDMENTS TO CERTAIN ACTS, AS AMENDED,
AND AMENDING CERTAIN ACTS

I. Introduction: On 29 January 2026, the Ministry of Culture of the Slovak Republic submitted the following document for the preliminary consultation procedure: *'Draft Act amending Act No 516/2008 on the Audiovisual Fund and on amendments to certain acts, as amended, and amending certain acts'*. The document anticipates positive impacts on the public administration budget and positive and negative impacts on the business environment, including positive and negative impacts on small and medium-sized enterprises.

II. Comments and proposed changes: The Commission makes the following comments and recommendations regarding the document:

Regarding impacts on the public administration budget
According to the clause on selected impacts, the draft has a positive impact on the public administration budget. In point 10. Notes, the submitter states: *'Positive impacts on the public administration budget are anticipated; however, they cannot be objectively quantified due to the unavailability of data.'*

In the analysis of impacts on the public administration budget, the submitter notes that *'The budgetary risks arising from the lack of data are exclusively positive, meaning that, if they materialise, they will result in increased revenue for the public administration budget.'* The Commission notes that, if the increased revenue is used for expenditure, the approved public expenditure limit (PEL) for the relevant year will have to be complied with.

Evaluation: The above note has been taken into account.

In addition to introducing new contributions to the Fund, the draft Act also lays down new activities to be carried out by the Fund. In this regard, the Commission requests that all of the Fund's expenditure be covered within the approved PEL.

Evaluation: All of the Fund's expenditure arising as a result of the draft legislation will be covered within the approved PEL.

It may be inferred from the draft that the changes concerning the provision of information may have an impact on the information system of the financial administration. In such a case, it is necessary to quantify the impact and indicate how it will be covered.

Evaluation: The draft amendments concerning the provision of information are not expected to have an impact on the information system of the financial administration.

Regarding impacts on the business environment
The Commission requests that the 'Analysis of impacts on the business environment' in section 3.1, the submitter indicate only those impacts that can be quantified/determined, and, in section 3.4,

provide a qualitative description of all impacts on the business environment that cannot be quantified/determined. The Commission requests that, on the basis of the changes, the Business Environment Cost Calculator be updated.

Grounds: The impacts identified in section 3.1 of the ‘Analysis of impacts on the business environment’ that cannot be quantified/determined and are currently included in section 3.1 of the ‘Analysis of impacts on the business environment’, need to be moved to, and appropriately described in, section 3.4.

Evaluation: The comments made regarding the ‘Analysis of impacts on the business environment’ were accepted and incorporated. On the basis of the changes made, the Business Environment Cost Calculator was also updated.

Regarding the application of the principle of protection against unjustified gold-plating:
The Commission requests that columns 9 and 10 in the Correlation Table be revised in respect of the identified instances of gold-plating.
Grounds: The clause on selected impacts correctly identified in point 7 that *the* submitted draft involves gold-plating and concerns impacts on the business environment, which needs to be aligned in the ‘Correlation table’ and in section 3.1.4 of the ‘Analysis of impacts on the business environment’.

The Commission is of the opinion that the transposition of Directive 2010/13/EU of the European Parliament and
of the Council of 10 March 2010 on the coordination of certain provisions laid down by law, regulation or administrative action in Member States concerning the provision of audiovisual media services (Audiovisual Media Services Directive) (codified version) (OJ L 95, 15.4.2010), as amended, into the draft Act involves gold-plating, *namely:*
Article 13(2)

- This provision gives EU Member States the possibility to also require financial contributions from media service providers that target audiences in their territories but are established in other Member States.This therefore constitutes the optional transposition of the provision in question, which the submitter transposes through § 28a of the draft Act.
- *point 8* § 28b – *Direct investment, paragraph (1).* Since the submitter has opted to transpose this optional provision, this case also involves gold-plating, specifically in the precise percentage determination of the amount of direct investment (3 % of total revenue) and the proportions of individual expenditure categories (licences, independent producers, language adaptations, education) that the Directive does not specify.
- *point 8* § 28b – Direct investment, paragraph (7) and (8). Since the submitter has opted to transpose this optional provision, this case also involves gold-plating, specifically in the detailed specification of rules for independent producers and in the reduction of the amount of direct investment that may be claimed if precisely defined conditions are not met, which the Directive does not specify.

Article 13(6)

- *Point 8* § 28c – *Confirmation of low turnover or low audience, paragraphs (1), (4)(c), (8) and (9).* Since the submitter has opted to transpose this optional provision, this case also involves gold-plating, specifically in the detailed specification of rules for independent producers and in the reduction of the amount of direct investment that may be claimed if precisely defined conditions are not met, which the Directive does not specify.

In light of the above, it is necessary to indicate in column 9 of the Correlation Table that gold-plating has been identified, specify its type, and appropriately complete column 10 of the Correlation Table and the ‘Statement regarding the justification of gold-plating and the grounds therefor’ in accordance with Annex 3 to the Legislative Rules of the Government of the Slovak Republic.
The Commission requests that all identified instances of gold-plating be properly described below the Correlation Table.
Grounds: Below the Correlation Table, the submitter will provide a statement regarding the justification of gold-plating.*

Evaluation: The comments on the Correlation Table were accepted and incorporated. Columns 9 and 10 of the Correlation Table were revised, and a statement regarding the justification of gold-plating was added below the Correlation Table.

Regarding gold-plating (in general)

The Commission is of the opinion that the transposition of Article 13(2) of *Directive 2010/13/EU of the European Parliament and of the Council of 10 March 2010 on the coordination of certain provisions laid down by law, regulation or administrative action in Member States concerning the provision of audiovisual media services (Audiovisual Media Services Directive) (codified version) (OJ L 95, 15.4.2010), as amended,* into the draft Act involves gold-plating. The provision in question gives EU Member States the ability to require financial contributions also from media service providers that target audiences in their territories but are established in other Member States. This therefore constitutes the optional transposition of the provision in question, which the submitter transposes through § 28a of the draft Act. In light of the above, it is necessary to indicate in column 9 of the correlation table that gold-plating has been identified and appropriately complete column 10 of the correlation table and the 'Statement regarding the justification of gold-plating and the grounds therefor' in accordance with Annex 3 to the Legislative Rules of the Government of the Slovak Republic.

At the same time, the Commission is of the opinion that the transposition of Article 13(3) of Directive 2010/13/EU also involves gold-plating, since the optional transposition of that provision is linked to the optional transposition of Article 13(2) of Directive 2010/13/EU. By opting for the optional transposition of Article 13(2) of Directive 2010/13/EU, the transposition of Article 13(3) of Directive 2010/13/EU (transposed in § 28a(4) of the draft Act) is a consequence thereof and therefore also involves gold-plating. Hence, it is necessary to indicate in column 9 of the correlation table that gold-plating has been identified, appropriately complete column 10 of the correlation table, and specify its type. As regards the 'Statement regarding the justification of gold-plating and the grounds therefor', given that the transposition of the provision of Article 13(3) of Directive 2010/13/EU is a consequence of, and is closely linked to, the transposition of Article 13(2) of Directive 2010/13/EU, it is possible to use a single statement on the justification of gold-plating and the grounds for both cases, in their mutual context.

III. Conclusion: The Standing Working Commission on the Assessment of Selected Impacts hereby issues

a dissenting opinion

regarding the document submitted for the preliminary consultation procedure, with a recommendation that it be revised in accordance with the comments in point II.

IV. Note: The submitter is to incorporate the comments and recommendations for revision referred to in point II and include the Commission's opinion in the clause on selected impacts together with an evaluation of the comments.
The dissenting opinion of the Commission does not entail the discontinuation of the further approval process. The Commission's opinion also serves as a basis for the informed decision-making of the Government of the Slovak Republic and other entities within the approval process. The submitter may revise the document according to the comments and resubmit it for approval to the Commission, which may subsequently change its opinion.

Mgr., PhDr. Vladimír Šimoňák, PhD.
Chair of the Commission

14. Opinion of the Commission on the Assessment of Selected Impacts from Final Assessment No .... (if carried out pursuant to point 9.1 of the Uniform Methodology)

☐ **Agree** ☐ **Agree with a proposal for revision** ☐ **Disagree**

Please provide the comments from the Commission's opinion in Part II, together with your evaluation:

Analysis of impacts on the public administration budget, employment in public administration, and financing of the draft

2.1 Summary of impacts on the public administration budget in the draft

Table 1/A

Impacts on the general government budget	Impact on the general government budget (in EUR)			
	2027	2028	2029	2030
Total general government revenue	**0**	**0**	**0**	**0**
of which: separately for each public administration body	0	0	0	0
of which:				
- impact on the state budget	**0**	**0**	**0**	**0**
Budget funds	**0**	**0**	**0**	**0**
EU funding	0	0	0	0
- impact on municipalities	**0**	**0**	**0**	**0**
- impact on higher territorial units	**0**	**0**	**0**	**0**
- impact on other public administration bodies *Audiovisual Fund*	**0**	**0**	**0**	**0**
Total general government expenditure	**45 818**	**45 818**	**45 818**	**45 818**
of which: separately for each public administration body/programme	0	0	0	0
of which:				
- impact on the state budget	**0**	**0**	**0**	**0**
Budget funds	**0**	**0**	**0**	**0**
EU funding	0	0	0	0
co-financing	0	0	0	0
- impact on municipalities	**0**	**0**	**0**	**0**
of which the impact of new tasks within the meaning of paragraph 2, Article 6 of Constitutional Act No 493/2011 on budgetary responsibility	0	0	0	0
- impact on higher territorial units	**0**	**0**	**0**	**0**
of which the impact of new tasks within the meaning of paragraph 2, Article 6 of Constitutional Act No 493/2011 on budgetary responsibility	0	0	0	0
- impact on other public administration bodies *Audiovisual Fund*	**45 818**	**45 818**	**45 818**	**45 818**
Impact on the number of employees	**1**	**1**	**1**	**1**
- impact on the state budget	**0**	**0**	**0**	**0**
- impact on municipalities	**0**	**0**	**0**	**0**
- impact on higher territorial units	**0**	**0**	**0**	**0**
- impact on other public administration	**1**	**1**	**1**	**1**

bodies *Audiovisual Fund*				
Impact on wage expenditures	**45 818**	**45 818**	**45 818**	**45 818**
- impact on the state budget	**0**	**0**	**0**	**0**
- impact on municipalities	**0**	**0**	**0**	**0**
- impact on higher territorial units	**0**	**0**	**0**	**0**
- impact on other public administration bodies *Audiovisual Fund*	**45 818**	**45 818**	**45 818**	**45 818**
Funding allocated in the budget	**45 818**	**45 818**	**45 818**	**45 818**
Audiovisual Fund	45 818	45 818	45 818	45 818
Other than budgetary funds	**0**	**0**	**0**	**0**
Non-budgeted impact/savings	**0**	**0**	**0**	**0**

Table 1/B

	2027	**2028**	**2029**	**2030**
Impacts on the total public expenditure limit of general government (according to ESA 2010 methodology)	**0**	**0**	**0**	**0**
of which: separately for each public administration body/programme	0	0	0	0
of which:				
impact on the public expenditure limit of the state budget	**0**	**0**	**0**	**0**
impact on the public expenditure limit of other public administration bodies	**0**	**0**	**0**	**0**
impact on the public expenditure limit of other components of the general government budget				

2.1.1. Financing of the draft – Proposal to address loss of revenue or increased expenditure pursuant to § 33(1) of Act No 523/2004 on budgetary rules of public administration:

The draft Act does not envisage any loss of revenue. Expenditure associated with an additional member of staff is covered within the Audiovisual Fund’s budget.

2.2. Description and characteristics of the draft

2.2.1. Description of the draft:

What issue does the draft address? Who will implement the draft? Where will the services be provided?

In accordance with Article 13 of the Audiovisual Media Services Directive, the draft Act introduces, in a proportionate and non-discriminatory manner, for providers of on-demand audiovisual media services that do not have their head office in the Slovak Republic but nevertheless provide services in its territory and whose services are targeted at Slovak customers (e.g. Disney+, Netflix, HBO MAX, Apple TV, etc.), the obligation to pay a

contribution to the Fund. At the same time, the draft also introduces the obligation for providers of on-demand audiovisual media services required to pay a contribution to the Fund to invest directly in Slovak audiovisual production.
....

2.2.2. Characteristics of the draft:

- [X] change in rate
- [ ] change in entitlement
- [ ] new service or regulation (or cancellation thereof)
- [ ] combined proposal
- [ ] other

2.2.3. Assumptions regarding changes in the volume of activities:

Provide a clear description and, where necessary, use the table below. Also provide estimates of tax bases and/or fees if the changes apply to them.

Table 2

Volume of activities	Estimated volumes			
	y	y + 1	y + 2	y + 3
Indikátor ABC				
Indikátor KLM				
Indikátor XYZ				

2.2.4. Calculations of impacts on public finances

It is objectively not possible to quantify the impacts on public finances due to a lack of data.
Currently, fewer than 15 providers pay a contribution to the Audiovisual Fund (hereinafter also the ‘Fund’) amounting to 0.5 % of their total revenue for the preceding year, and in 2025 they remitted nearly EUR 91 000 to the Fund. Dynamic growth in the market has resulted in exceptionally high year-on-year growth rates in revenue and, consequently, in contributions. In 2019, just under EUR 19 000 was remitted, but five years later this had already risen to EUR 91 000. This means that the market grew by an average of 30.6 % year on year. This trend does not include foreign providers with large subscriber bases, such as Netflix, Disney+, HBO Max and many others.

The draft Act extends the obligation to pay the contribution to the Fund to include providers of on-demand audiovisual media services that are established in another Member State and target their services at viewers in the Slovak Republic. A further extension of the scope of entities required to pay the contribution to the Fund also results from the proposal to include, in addition to revenue from the provision of the service, revenue from advertising in the basis for calculating the contribution, since many services are provided to viewers free of charge and yet providers still generate profits from advertisements displayed alongside the service.

While data on the revenue of Slovak entities are available, information on the revenue of foreign companies from the provision of services in the Slovak Republic is not. At the same time, no overview of advertising revenue that will, under the draft Act, be included in the calculation of the contribution is available. The budgetary risks arising from the lack of data are exclusively positive, meaning that, if they materialise, they will result in increased revenue for the public administration budget.

Table 3

Revenue (in EUR)	Impact on the general government budget				note
	2027	**2028**	**2029**	**2030**	
Tax revenue (100)[1]					
Non-tax revenue (200)[1] 292027 Other – § 28a Providers of on-demand audiovisual media services	**0**	**0**	**0**	**0**	
Grants and transfers (300)[1]					
Revenue from transactions in financial assets and financial liabilities (400)					
Loans, credits and repayable grants received (500)					
Total impact on public administration revenue	**0**	**0**	**0**	**0**	

1 – itemise revenue according to applicable economic classification

Note:
If the impact concerns multiple public administration bodies, a separate table for each body must be completed.

Table 4/A

Expenditure (in EUR)	Impact on the general government budget				note
	2027	2028	2029	2030	
Current expenditures (600)	**45 818**	**45 818**	**45 818**	**45 818**	
Wages, salaries, service pay and other personal remuneration (610)	33 702	33 702	33 702	33 702	
Insurance premiums and contributions (620)	12 116	12 116	12 116	12 116	
Goods and services (630)[2]					
Current transfers (640)[2]					
Repayment of interest and other payments related to a loan, credit, repayable financial assistance and financial leasing (650)[2]					
Capital expenditures (700)					
Acquisition of capital assets (710)[2]					
Capital transfers (720)[2]					
Expenditure on transactions in financial assets and financial liabilities (800)					
Total impact on public administration expenditure	**45 818**	**45 818**	**45 818**	**45 818**	

2 – itemise expenditures according to applicable economic classification

Note:
If the impact concerns multiple public administration bodies, a separate table for each body must be completed.

Table 4/B

Impacts (according to ESA 2010 methodology)	Impact on the public expenditure limit of public administration bodies				note
	y	y + 1	y + 2	y + 3	
Capital revenue (230)					
Current expenditures (600)					
Wages, salaries, service pay and other personal remuneration (610)					
Insurance premiums and contributions (620)					
Goods and services (630)[2]					
Current transfers (640)[2]					
Repayment of interest and other payments related to a loan, credit, repayable financial assistance and financial leasing (650)[2]					
Capital expenditures (700)					
Acquisition of capital assets (710)[2]					
Capital transfers (720)[2]					
Total impact on the public expenditure limit of public administration entity	**0**	**0**	**0**	**0**	

2 – itemise expenditures according to applicable economic classification

Note:

If the impact concerns multiple public administration bodies, a separate table for each body must be completed.

Table 5

Employment	Impact on the general government budget				note
	2027	2028	2029	2030	
Total number of employees	**1**	**1**	**1**	**1**	
of which impact on the State budget					
Average wage expenditures (in EUR)*	**3 818**	**3 818**	**3 818**	**3 818**	
of which impact on the State budget					
Total personnel expenditures (in EUR)	**45 818**	**45 818**	**45 818**	**45 818**	
Wages, salaries, service pay and other personal remuneration (610)	**33 702**	**33 702**	**33 702**	**33 702**	
of which impact on the State budget					
Insurance premiums and contributions (620)	**12 116**	**12 116**	**12 116**	**12 116**	
of which impact on the State budget					

Note:
If the impact concerns multiple public administration bodies, a separate table for each body must be completed. Where different groups of employees are concerned, the numbers, wages and insurance must be specified separately according to the method of remuneration (e.g. police officers, customs officers, etc.).
The average wage cost is calculated as the wage cost per employee per calendar month of the current year.
Categories 610 and 620 are carried over from this annex into the corresponding categories of the 'expenditures' annex.

2.2.5. Calculation of impacts on the long-term sustainability of public finances

Please indicate the model used to determine the impacts on revenue and expenditures in the long term, as well as the assumptions on which you relied and which were included in the model. Describe the model used together with any modifications made in the calculation.

Table 6.

Long-term sustainability	**Impact on public finances**					**Note**
	d	d + 10	d + 20	d + 30	d + 40	
Impact on expenditure in percentage points of GDP						
Impact on revenue in percentage point of GDP						
Impact on balance sheet in percentage point of GDP						

Note:
The letter ‘d’ indicates the first year of the next decade.
The table shall be filled in separately for each measure. Where several measures are implemented, a table containing the cumulative effect of introducing all measures at the same time shall also be completed.'

Analysis of impacts on the business environment

Title of the document: Draft Act amending Act No 516/2008 on the Audiovisual Fund and on amendments to certain acts, as amended, and amending certain acts

Submitter: Ministry of Culture of the Slovak Republic

3.1 Regulatory costs

3.1.1 Summary table of regulatory costs

Table 1: Changes in costs (per year) in the business environment (BE), evaluation of the bureaucracy and cost reduction mechanism, and gold-plating costs[1] *for the business environment:*

Replace this with the same table after completing the Business Environment Cost Calculator, which is a mandatory annex to this analysis and can be found on the Ministry of Economy website (hereinafter the 'Cost Calculator'):

TYPE OF COSTS	**Cost increase in EUR for the BE**	**Cost reduction in EUR for the BE**
A. Taxes, levies, duties and charges aimed at reducing negative externalities	**0**	**0**
B. Other charges	**0**	**0**
C. Penalties and fines	**0**	**0**
D. Indirect financial costs	**0**	**0**
E. Administrative costs	**103**	**0**
Total = A+B+C+D+E	**103**	**0**

Harmonisation of EU law	**Cost increase in EUR for the BE**	**Cost reduction in EUR for the BE**
F. Full harmonisation of EU law *(excluding taxes, levies, duties, and charges aimed at reducing negative externalities)*	**103**	**0**
G. Gold-plating	**0**	**0**

CALCULATION OF THE 1in 2out RULE:	IN	OUT
H. *Costs excluding exceptions = B+D+E-F*	**0**	**0**

[1] The definition of gold-plating is given in point 4 of Part III of the Uniform Methodology.

3.1.2 Calculation of the impacts of individual regulations on changes in costs for businesses

Table 2: Calculation of the impacts of individual regulations (replace with the same table after completing the Cost Calculator):

Seq. no.	**Clear and concise description of the regulation (the reason for increasing/reducing costs for the BE and the reason for maintaining costs for the BE that constitute gold-plating)**	**Number of the legislation** (act, decree, etc.)	**Localisation (§, paragraph, Article,...)**	**Origin of regulation:** SK/EU complete harmonisation/ Gold-plating	**Effective date of regulation**	**Category of stakeholders**	**Total number of stakeholders**	**Impact per business in EUR**	**Impact on stakeholder category in EUR**	**Type of impact** In (increases costs)/ Out (reduces costs) /No change	**1in 2out total**	**Total gold-plating**
2	Persons required to pay a contribution to the Fund under § 24 through § 28a that have an item of revenue which forms, at least in part, the basis for calculating multiple contributions under § 24 through § 28a, have to 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. At the same time, they are required to keep a written record of the rules, including information on the date on which they began to be applied or were replaced by other rules.	0	§ 30(6)	2. EU complete harmonisation	01.01.27	Entities required to pay a contribution to the Fund under § 24 through § 28a that have an item of revenue which forms, at least in part, the basis for calculating multiple contributions under § 24 through § 28a.	3	32,4325	97,2975	In (increases costs)	0	0

3.1.3 Additional information on how the impacts of individual regulations on cost changes have been calculated

1. The obligation of the persons that are required to pay a contribution to the Fund under § 24 through § 28a and have an item of revenue which forms, at least in part, the basis for calculating multiple contributions under § 24 through § 28a, to 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. At the same time, these persons are required to keep a written record of the rules, including information on the date on which they began to be applied or were replaced by other rules.

   This obligation will apply to persons required to pay a contribution to the Fund under § 24 through § 28a of the Act that have an item of revenue which forms, at least in part, the basis for calculating multiple contributions under § 24 through § 28a. According to the data provided by the Fund, based on the contributions paid in 2025, this obligation would apply to three currently contributing entities.

3.1.4 Justification of gold-plating under point 4 of Part III of the Uniform Methodology and further supplementary information[2]

The aim of the draft Act is to transpose into the legal order of the Slovak Republic Article 13(2) and (3) of Directive 2010/13/EU of the European Parliament and of the Council of 10 March 2010 on the coordination of certain provisions laid down by law, regulation or administrative action in Member States concerning the provision of audiovisual media services (Audiovisual Media Services Directive) (codified version) (OJ L 95, 15.4.2010), as amended. As the transposition of these provisions is optional for individual Member States, the obligations imposed on providers of on-demand audiovisual media services in order to transpose those provisions, are identified as gold-plating, with the individual obligations set out in points 3.1.3 and 3.4(d). As regards the categories of gold-plating, the submitter identified the following categories: extension to other entities, increased requirements and other.

Article 13 of the Audiovisual Media Services Directive is a response to the rapid growth of global streaming platforms, which also provide services and generate profits in Member States, and it allows Member States that require providers of on-demand audiovisual media services established in their territory to make financial contributions towards the production of audiovisual works (e.g. in the form of direct investments or contributions to national funds) to also require such contributions from foreign providers of such services that target their services at viewers in their territory.

[2] Information is provided only if the submitted regulatory proposal transposes an EU directive and gold-plating has been identified in the correlation table, or if it implements an EU regulation and involves gold-plating. Information is also provided (if the proposal does not constitute a transposition of an EU directive or implementation of an EU regulation) where the submitted proposal removes gold-plating originating from the earlier retention of existing legislation (existing national requirements).

Under the applicable legislation, pursuant to § 28a of Act No 516/2008 on the Audiovisual Fund and on amendments to certain acts, as amended, a provider of an on-demand audiovisual media service is required to pay a contribution to the Fund. The basis for calculating this contribution is the total revenue of the provider of an on-demand audiovisual media service from the provision of the on-demand audiovisual media service in the preceding calendar year, with the contribution set at 0.5 % of that basis. However, this obligation applies only to providers of on-demand audiovisual media services established in the Slovak Republic, thereby placing domestic providers of such services at a disadvantage compared to foreign providers that also provide their services in the Slovak Republic.

Therefore, in accordance with Article 13 of the Audiovisual Media Services Directive, the main objective of the draft Act is to introduce, in a proportionate and non-discriminatory manner, for providers of on-demand audiovisual media services that do not have their head office in the Slovak Republic but nevertheless provide services in its territory and whose services are targeted at Slovak customers (e.g. Disney+, Netflix, HBO MAX, Apple TV, etc.), the obligation to pay a contribution to the Fund and also to invest directly in Slovak audiovisual production.

Given that this is a transposition of a directive, no alternative solutions for achieving the objective pursued by the submitted draft Act were considered.

3.2 Evaluation of consultations with business entities prior to the preliminary consultation procedure

The Ministry of Culture of the Slovak Republic published preliminary information on the draft Act amending Act No 516/2008 on the Audiovisual Fund and on amendments to certain acts, as amended, and amending certain acts (https://www.slov-lex.sk/elegislativa/legislativne-procesy/SK/PI/2025/265) on the Slov-Lex portal, with the entities concerned being able to comment from 12 December to 30 December 2025. No comments were submitted within the prescribed time limit. Two entities expressed an interest in consultations – the National Union of Employers and the American Chamber of Commerce in the Slovak Republic. A meeting with these entities took place on 29 January 2026. In addition, consultations with business entities also took place as part of three working meetings with representatives of the Markíza Group and JOJ Group held between 20 November 2025 and 20 January 2026.

3.3 Impacts on competitiveness and productivity

Competitiveness:

On the basis of the above replies, please tick and describe whether, as a result of the document, competitiveness is:

X increased ☐ unchanged ☐ reduced

The transposition levels the playing field between service providers established in Slovakia and foreign entities. Until now, foreign entities have enjoyed a certain competitive advantage.

Productivity:

What is the impact of the document on the ratio between enterprises' production and their costs?

On the basis of the above reply, please tick and describe whether, as a result of the document, productivity is:
☒ *increased* ☐ *unchanged* X *reduced*

Costs will increase, albeit in a highly competitive market. It is expected that the highly competitive environment will in turn lead to lower costs and improved services.

3.4 Other impacts on the business environment

If the document has an impact on the business environment that cannot be included in the previous parts, whether positive or negative, please indicate it here. This includes:

a) *impacts relating to applications for or the receipt of subsidies, funds, State aid and other similar forms of State support, since these are an accompanying consequence of applying for or obtaining benefits to which there is no direct statutory entitlement, but which arise on the basis of the expression of will of the entity concerned;*

   It is expected that the draft Act will have a positive impact on the business environment, given that, under its provisions, the Fund's revenue, and thus financial resources available to the Fund, will increase and will subsequently be provided to individual applicants (both natural and legal persons) to support audiovisual culture. Based on the available data, it is not possible to estimate the amount by which the Fund's revenue will increase, in particular because neither the number of providers of on-demand audiovisual media services that will be required to pay a contribution to the Fund under the submitted draft Act, nor the amount of the contribution that those entities will be required to pay into the Fund, can be determined in advance. The inability to make a qualified estimate of the amount by which the Fund's revenue will increase is compounded by the fact that, in the present circumstances, it is not possible to predict how many providers of on-demand audiovisual media services will fulfil their investment obligation and how many of them will instead fulfil that obligation by paying a contribution to the Fund in the amount of the unrealised direct investment.

b) *regulated prices pursuant to Act No 18/1996 on prices;*

c) *other impacts envisaged by the document that cannot be included in parts 3.1 and 3.3.,*

   The draft Act is expected to <u>have a positive impact on the business environment in the audiovisual sector as a result of the introduction of the investment obligation.</u> Based on the available data, it is not possible to estimate the volume of investment that will be made on the basis of the draft Act, in particular because it is not possible to determine in advance the number of providers of on-demand audiovisual media services that will become subject to the investment obligation, nor the amount of that investment obligation; nor is it possible to predict how many providers of on-demand audiovisual media services will fulfil their investment obligation and how many of them will instead fulfil that obligation by paying a contribution to the Fund in the amount of the unrealised direct investment.

d) *other impacts under points (a) to (c) that constitute gold-plating.*

- The obligation of a provider of an on-demand audiovisual media service to pay a contribution to the Fund pursuant to § 28a(3)(a) (0.5 % of the basis pursuant to § 28a(4))

  This is a new obligation for providers of on-demand audiovisual media services that are established in another Member State and target their services at viewers in the Slovak Republic (hereinafter also referred to as 'cross-border providers of on-demand audiovisual media services'). According to the Mavise database of the European Audiovisual Observatory http://mavise.obs.coe.int/advanced-search?service_type=5&targeted_countries=173 , such an obligation could apply to approximately 20 entities; however, given that it is assumed that more than half of these entities, according to guidelines issued by the European Commission, either generate low turnover from the provision of on-demand audiovisual media service or provide on-demand audiovisual media services with low audience levels, it is not possible to predict the exact number of entities to which this obligation will apply.

  A provider of an on-demand audiovisual media service that is subject to the jurisdiction of the Slovak Republic under the Media Services Act (hereinafter also referred to as a 'domestic provider of an on-demand audiovisual media service') is already subject to this obligation; however, in view of the proposed extension of the basis for calculating the contribution – whereby, in addition to revenue from the provision of the service, revenue from advertising would also be included in the basis – the scope of domestic providers of audiovisual services to whom this obligation applies will also be extended. According to the list of providers of on-demand audiovisual media services https://rpms.sk/sites/default/files/2026-01/AVMS_POaFO.pdf, maintained by the Council for Media Services, there are almost 300 providers of on-demand audiovisual media services operating in Slovakia; however, for various reasons, fewer than 15 of them pay contributions to the Audiovisual Fund (hereinafter also the 'Fund'). It is not possible to determine from the available data the number of domestic providers that, on the basis of the proposed extension of the basis for calculating the contribution to include revenue from advertising, will become subject to the new obligation; this is also due to the fact that it is not known how many of those entities, according to guidelines issued by the European Commission, generate low turnover from the provision of on-demand audiovisual media services or provide on-demand audiovisual media services with low audience levels.

- The obligation to make a direct investment pursuant to § 28b(1)(a) (3 % of total revenue pursuant to § 28a(4)) or the obligation to pay a contribution to the Fund pursuant to § 28a(3)(b) in the amount of the unrealised direct investment

This will be a new obligation for both domestic providers of on-demand audiovisual media services and cross-border providers of on-demand audiovisual media services. It is anticipated that the introduction of such an obligation will not have a significant impact on domestic providers of on-demand audiovisual media services, as domestic providers of on-demand audiovisual media services already routinely make direct investments at the level set out in the draft Act.

As already mentioned in the preceding point, such an obligation could be new for approximately 20 cross-border providers of on-demand audiovisual media services; however, given that it is assumed that more than half of these entities, according to guidelines issued by the European Commission, either generate low turnover from the provision of on-demand audiovisual media service or provide on-demand audiovisual media services with low audience levels, it is not possible to predict the exact number of entities to which this obligation will apply.

- <u>Obligation of providers of on-demand audiovisual media services to submit a statement of the contribution remitted</u>

  For cross-border providers of on-demand audiovisual media services, this is an entirely new obligation. Domestic providers paying a contribution to the Fund have already been required to submit a statement of the contribution remitted, but the draft extends the particulars of the statement to include details relating to the direct investment made. Given the proposed extension of the basis for calculating the contribution, the scope of domestic providers of on-demand audiovisual media services to whom this obligation will apply is also likely to be extended, namely to include those providers of on-demand audiovisual media services that provide their service free of charge but generate revenue from advertising placed within the service they provide.

  It is not possible to estimate the exact number of cross-border providers of on-demand audiovisual media services or domestic providers of on-demand audiovisual media services that will become subject to this new obligation, as this is linked to the obligation to pay a contribution to the Audiovisual Fund, and we are likewise unable to quantify the number of entities subject to that obligation.

  In 2025, nine domestic providers of on-demand audiovisual media services paid the contribution to the Fund and submitted a statement of the contribution remitted. It is expected that the extension of the obligation to submit a statement of the contribution remitted to include information relating to the direct investment made will concern approximately the same number of entities.