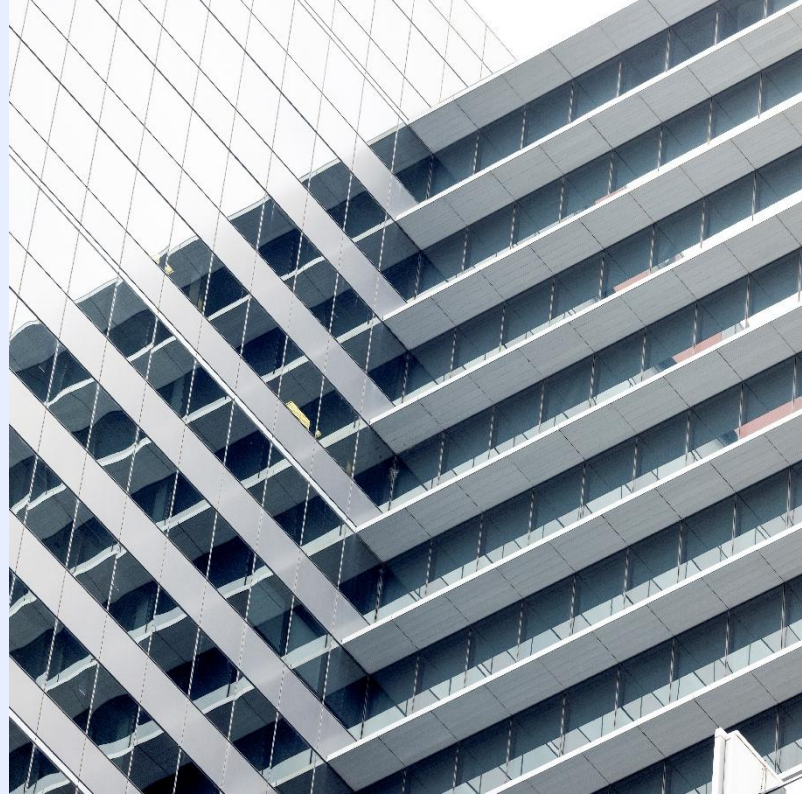


New Slovak Commercial Register Act & Equal Pay Act: Key Changes for Businesses in Summer 2026



Summer 2026 brings several important legislative changes in Slovakia, impacting the corporate and employment framework applicable to businesses.

The Act No. 29/2026 Coll. (the “**New Commercial Register Act**”), effective as of **17 August 2026** introduces far-reaching changes to company registrations, corporate documentation and filing procedures.

The Act No. 76/2026 on Equal Pay (the “**Equal Pay Act**”), implementing the Directive (EU) 2023/970, effective as of **7 June 2026**, establishes extensive new obligations relating to equal pay, monitoring and reporting obligations for employers.

Key changes - New Commercial Register Act

- 1 Founding documents of all company types must now be prepared as a notarial deed or a document authorised by an attorney — the same applies to key corporate decisions and transfer of ownership interest in LLC.
- 2 Online register data will be legally binding - no more need to obtain official extracts to prove company details to authorities or business partners.
- 3 Notaries may act as registrars alongside courts, primarily in standard first registrations and changes to existing registrations across all company types - but the notary who prepared the founding document cannot be the same one who registers it.
- 4 Only an attorney, a notary or an employee of the company may be granted a power of attorney in registration proceedings - company formation agents and other third-party intermediaries can no longer act as representatives.

Summary - New Commercial Register Act

The following summary outlines the essential legislative shifts and their practical implications for your company.

Old legislation (in force until 16 August 2026)	New Commercial Register Act (in force from 17 August 2026)
COMPANY ESTABLISHMENT	
LLC (limited liability company) - founding deed/memorandum of association must be drawn up with certified signatures of the founders.	All founding documents for all company types (incl. LLC and JSC) must be drawn up in the form of: a) notarial deed; or b) document authorised by an attorney.
JSC (joint stock company) - founding deed/articles of association must be drawn up in the form of a notarial deed.	
Simplified procedure for LLC establishment through online form.	Simplified procedure for LLC establishment through online form without notarial deed or documents authorised by an attorney remains in place.
TRANSFER OF OWNERSHIP INTEREST IN LLC	
Ownership interest transfer agreement requires certified signatures.	Ownership interest transfer agreement requires: a) notarial deed; or b) authorisation by an attorney.
CAPITAL INCREASE OR DECREASE IN LLC	
Certified signatures required.	a) Certified signatures required; b) notarial deed required if as a result of capital increase/decrease is a change in the ownership interest.
CHANGES TO THE MEMORANDUM OF ASSOCIATION IN LLC	
Resolution of the general meeting adopting decisions on changes to the memorandum of association requires only simple signatures.	a) Resolution of the general meeting adopting decisions on changes to the memorandum of association governing number of shareholders' votes different than with stated through a ratio of the shareholder's capital contribution to the registered capital must be drawn in the form of a notarial deed . b) In case of a sole shareholder such resolution may be adopted in the form of a notarial deed or a document authorized by an attorney-at-law .

APPOINTMENT OR RECALL OF THE EXECUTIVE DIRECTORS IN LLC	
Certified signatures required.	<p>a) Resolution of the general meeting adopting decisions on appointment or recall of the executive directors must be drawn in the form of a notarial deed.</p> <p>b) In case of a sole shareholder such resolution may be adopted in the form of a notarial deed or a document authorized by an attorney-at-law.</p>
POWER OF ATTORNEY FOR REPRESENTATION BEFORE COMMERCIAL REGISTER	
Can be granted to anyone.	<p>May be granted only to:</p> <p>a) an attorney;</p> <p>b) a notary; or</p> <p>c) an employee of the applicant company.</p>
LEGALLY BINDING ONLINE COMMERCIAL REGISTER DATA	
Online data published on the Commercial Register portal have evidentiary value only and are not usable for legal acts; official extracts required.	Online data published on the Commercial Register portal are legally binding and usable for legal acts without any requirement to obtain official extracts.
EXPANDED ROLE OF NOTARIES IN COMMERCIAL REGISTER FILINGS	
Filings handled primarily by registration courts; limited role of notaries.	<p>Filings handled by registration courts or notaries as registrars.</p> <p>To preserve independence, the notary who prepared or authenticated the founding document may not act as registrar for the same filing.</p> <p>Notaries handle almost all registrations except e.g. for changes relating to transformation such as changes to legal forms, divisions, mergers, cross-border mergers.</p>
TRADE LICENSING	
Separate trade licence procedure with Trade Licensing Office.	Unregulated trade licence (<i>voľná živnosť</i>) listed in the Trade Licensing Act arises automatically upon registration in the Commercial Register.
CHAINING IN LLC	
A company with one shareholder may not be a sole founder or a sole shareholder of another company. An individual may not be a shareholder in more than 3 companies (Chaining in LLC).	Chaining in LLC abolished.

RESERVATION OF BUSINESS NAME	
No option to reserve a business name.	Business name may be reserved for 60 days for a fee of EUR 50 via filing an application for reservation of a business name with Register of business names, thus giving founders time to build their brand identity before the company is formally incorporated.

What this means in practice

The New Act will significantly affect new incorporations and corporate changes adopted after 17 August 2026. Transactions and restructurings should therefore take the new formal requirements into account at an early stage.

Key changes - Equal Pay Act

- 1** Pay includes total remuneration including all benefits provided to the employee.
- 2** Employers must implement objective, gender-neutral pay structures which must be approved by the employees' representatives (if any).
- 3** Employees are entitled to request information on individual remuneration, and average remuneration for employees performing the same work and employers must inform employees of their rights to request such information at least once per year.
- 4** Employers with at least 100 employees must report regularly information on pay gaps to the Ministry of Labor.

Summary - Equal Pay Act

While certain equal pay principles already existed under Slovak law, the Equal Pay Act significantly expands employers' transparency obligations and strengthens their enforceability.

Employers must implement the required pay structures by 31 July 2026, and the Ministry of Labour, Social Affairs and Family is expected to publish methodological guidance on assessing and comparing the value of work by 30 June 2026.

Below is a breakdown of the core changes and their direct impact on your business.

Old legislation (in force until 06 June 2026)	Equal Pay Act (in force from 07 June 2026)
PAY TRANSPARENCY BEFORE COMMENCEMENT OF EMPLOYMENT	
Disclosure of base salary component in job advertisements.	Employers must provide information on starting pay or a range of starting pay prior to hiring (which may be provided in job advertisements or during the recruitment process). "Pay" (<i>odmena</i>) refers to total remuneration (not limited to base salary), including variable components such as bonuses, severance payment, profit-sharing and benefits in kind (e.g. a company car or phone for private use or similar benefits).
No requirement on wording of job advertisements.	Job titles in advertisements must be gender neutral.
No explicit prohibition on requesting salary history.	Employers are prohibited from requesting information on a candidate's current or previous remuneration.
EMPLOYEES' RIGHT TO PAY INFORMATION DURING EMPLOYMENT	
Employees had limited practical access to pay data.	Employees are entitled to request information on: a) their individual remuneration; and b) average remuneration for employees performing the same work or work of equal value, broken down by gender (with the exception if it would be possible to ascertain remuneration of other employee). Employers must provide such information within 2 months of the request. If the information provided is incomplete or inaccurate, employees may request additional clarification, which must be provided within 30 days of the request. Employers must inform employees of their rights to request and obtain pay information at least once per year.
OBJECTIVE PAY STRUCTURE	
No explicit obligation to implement structured pay systems.	Employers must implement and maintain objective, gender-neutral pay structures to ensure right to equal pay which are based on defined criteria (e.g. skills, responsibility, effort and working conditions, soft skills). These criteria must be approved by the employees' representatives (if any).

	<p>Employers must be able to demonstrate that any pay differences are based on objective and non-discriminatory criteria.</p> <p>Employers must make to the employees accessible information about the criteria applicable to determine:</p> <ul style="list-style-type: none"> a) remuneration and remuneration levels of employees; b) increase in remuneration (this obligation applies only to employers with 50 or more employees).
PAY GAP REPORTING	
<p>No mandatory pay gap reporting.</p>	<p>Companies with more than 100 employees must report the following information to the Ministry of Labour:</p> <ul style="list-style-type: none"> a) pay gap (incl. additional components of remuneration); b) median pay gap (incl. additional components of remuneration); c) proportion of men and women receiving additional components of remuneration; d) proportion of men and women in each quartile group of employees; e) differences in remuneration for categories of employees, divided into base salary and additional components of remuneration. <p>Companies with 100–149 employees must submit their first report by 7 June 2031 (for the year 2030), while companies with 150 or more employees must submit their first report by 7 June 2027 (for the period from 1 August 2026 to 31 December 2026).</p> <p>Companies with more than 250 employees must then submit reports annually by 15 April for the previous year.</p> <p>Companies with 100–249 employees must submit reports every three years by 15 April for the previous year.</p> <p>Employers with fewer than 100 employees may provide pay gap reports on a voluntary basis.</p> <p>If the employers fail to provide the reports within additional remedy period which must be at least 15 days, the Ministry of Labour will impose fine from EUR 4,000-8,000.</p>

CORRECTIVE MEASURES	
No mandatory revisit of the remuneration scheme with employees' representatives.	The employer with at least 100 employees must revisit remuneration scheme together with employees' representatives if there is a pay gap exceeding 5% and the employer is unable to justify it and does not eliminate it within 6 months.
Burden of proof in discrimination cases was shared, with an initial burden on the employee.	Burden of proof in discrimination cases effectively shifts to the employer.
No explicit right to compensation for breaches of equal pay obligations.	Employees are entitled to compensation for different categories of damage and loss of opportunities caused by a breach of equal pay obligations.

What this means in practice

Although several transparency and equal pay principles already exist under Slovak law, the new legislation significantly increases the level of formality, documentation and scrutiny applied to remuneration practices. Employers will need to review not only recruitment-related communications, but also their underlying pay structures, job classifications and internal decision-making processes.

Non-compliance may result in fines of up to **EUR 100,000**.

Conclusion

The legislative updates in Summer 2026 introduce a major shift toward stricter corporate formalities and extensive pay transparency in Slovakia.

Key areas requiring your attention include:

- **Remuneration & HR:** Immediate alignment is needed for recruitment processes (gender-neutral ads and total pay disclosure), implementing objective pay structures by **31 July 2026**, and preparing for mandatory pay gap reporting for companies with over 100 employees.
- **Corporate Governance:** Company formations, ownership interest transfers or certain corporate changes implemented after **17 August 2026** will require higher formal authentication (notarial deeds or attorney authorizations), and the use of third-party agents for incorporation of the companies and corporate changes will be restricted.

To avoid potential penalties and ensure seamless operations, we recommend reviewing your HR frameworks and upcoming corporate transactions well in advance.



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