



WORKING ARRANGEMENT

ON MUTUAL COOPERATION BETWEEN

THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE ('EPPO') AND THE FINANCIAL

DIRECTORATE OF THE SLOVAK REPUBLIC

Preamble

The European Public Prosecutor's Office ('EPPO'), hereafter referred to as "the EPPO", and the Financial Directorate of the Slovak Republic together with its subordinate bodies, hereinafter referred to as "Financial Administration", together referred to as "The Participants",

Having regard to Articles 86 and 325 of the Treaty on the Functioning of the European Union,

Having regard to the Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office (hereafter referred to as "the EPPO Regulation"), and in particular Articles 4, 5, 24, 28, 43, 49 and 99 thereof,

Having regard to the Section 4, Paragraph 3, Letter a) and Section 9, Paragraph 2, Letters b), h), i), l) of Act No. 35/2019 Coll. on Financial Administration and on amendment and supplement of certain acts, as amended by later regulations,

Considering that it is within the common interest of the EPPO and the Financial Administration to facilitate their cooperation, to make the fight against fraud and any other criminal offence or illegal activity adversely affecting the European Union's financial interests as efficient as possible,

Considering that, in accordance with Article 5 of the EPPO Regulation, the competent national authorities shall actively assist and support the investigations and prosecutions of the EPPO, and that the cooperation between the EPPO and the competent national authorities shall be guided by the principle of sincere cooperation, enshrined in Article 4(3) of the Treaty on the European Union,

Have reached the following Working Arrangement on Mutual Cooperation Between the European Public Prosecutor's Office ('EPPO') and the Financial Directorate of the Slovak Republic hereafter referred to as "Working Arrangement":



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Section I

Purpose and scope

1. The purpose of this Working Arrangement is to establish and facilitate a closer cooperation between the Participants in the exercise of their mandates, within the existing limits of their respective legal frameworks, in particular through:
 - a. establishing channels and contact points for the prompt reporting and exchange of information;
 - b. facilitating the access by the EPPO to information available to the Financial Administration;
 - c. establishing closer cooperation as regards the exchange of strategic information as mentioned in section IV of this Working Arrangement and coordination, including in relation to professional training.
2. This Working Arrangement does not create any additional rights and obligations under European Union law and is without prejudice to the provisions governing the mandate of the EPPO and of the Financial Administration.

Section II

Reporting obligations

1. The Participants endeavour to provide each other, either spontaneously or upon request, with any information that may be relevant to the purpose of this Working Arrangement and the exercise of their respective mandates.
2. In accordance with Article 24 of the EPPO Regulation, the Financial Administration should inform the EPPO without undue delay of any criminal conduct falling within the scope of Article 22 of the EPPO Regulation.
3. In order to ensure an effective initiation of EPPO investigations, the Financial Administration endeavours to provide specific and complete information on the criminal conduct. Where possible, the reporting by the Financial Administration should include:
 - a. complete identification of the suspected person(s);
 - b. precise and detailed description of the facts;
 - c. estimate damage, even if only approximate or non-definitive;
 - d. list of supporting attachments (copies of invoices, declarations, documents, etc.);
 - e. possible related offence(s) identified.



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4. In accordance with Article 24(7) and 26(2) of the EPPO Regulation, the EPPO should inform the Financial Administration about the initiation or non-initiation of an investigation in relation to the criminal conduct reported by the Financial Administration.

Section III Exchange of operational information

1. In accordance with the principle of sincere cooperation and their respective legal frameworks, the Participants should provide each other with the widest possible support during in the investigations.
2. The Financial Administration should share with the EPPO any relevant information at its disposal, in particular information concerning natural and/or legal persons subject to investigation which is available in its databases and registers.
3. The EPPO may request the Financial Administration to provide information and documents related to tax and economic position of individuals and firms, or any other information relevant to the EPPO's investigations within the material competence of the EPPO.

Section IV Exchange of strategic information

Within the limits of their respective mandates, the EPPO and the Financial Administration may exchange, either spontaneously or upon request, strategic information in their possession, including but not limited to emerging trends in criminality related to fraud or any other illegal activities.

Section V Cooperation in professional training and capacity building

1. The Participants may cooperate in the area of professional training and capacity building. They should inform and invite each other to relevant seminars, workshops, conferences, and other similar activities of common interest.
2. The Participants may also identify specific thematic issues to be discussed at periodic meetings.



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Section VI

Channels of communication and contact points

1. The Participants may communicate by any means whereby a written record can be produced, including through secured means of electronic communication.
2. When transmitting information or processing requests in accordance with this Working Arrangement, the EPPO should address the Financial Administration through the following contact points:
 - a. the Head of the Investigation and Methodology Unit of the Criminal Office of the Financial Administration
 - b. the Head of the International Cooperation and Coordination Unit of the Criminal Office of the Financial Administration.
3. When transmitting information in accordance with this Working Arrangement, the Financial Administration should address the EPPO through the following contact points:
 - a. the Head of Operations Unit, without prejudice to direct contact with the European Delegated Prosecutor concerned, for operational matters.
 - b. the Executive Office of the EPPO, for non-operational matters.
4. Any subsequent changes of the designated contact points should be notified without delay in writing.

Section VII

Confidentiality

Information exchanged under this Working Arrangement is protected by professional secrecy in accordance with Article 108 of the EPPO Regulation and in accordance with Slovak national law, and should be treated in accordance with the relevant rules on confidentiality.

Section VIII

Data Protection

1. Concerning personal data protection, the Participants will apply their respective applicable legal framework.



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2. The Participants will cooperate and inform each other appropriately in the implementation of their respective obligations. This specifically includes:
 - a) Informing each other in case of any personal data breach occurring in relation to personal data exchanged under this Working Arrangement;
 - b) Consulting each other in case of data subject requests related to personal data exchanged under this Working Arrangement, and specifically not to grant access prior to having consulted the other Participant;
 - c) Informing each other in case there are reasons to believe that personal data received or provided under this Working Arrangement were or are inaccurate or incomplete, or should not have been transmitted, in which case the receiving Participant will take the appropriate action.
3. Personal data will be transmitted with a purpose and will not be processed in a manner incompatible with, or stored longer than necessary for, the purpose for which it was transmitted.
4. Unless the provision of personal data was mandatory under existing legislative reporting obligations, any restriction on the use of information exchanged, or instructions relating to deletion or destruction, including possible access restrictions in general or specific terms, will be respected by the Participants.

Section IX Evaluation of cooperation

1. The Participants should regularly evaluate the application of this Working Arrangement and the necessity for amendments, including through the organisation of periodic meetings.
2. The Participants may provide information on their collaboration in their respective annual reports.

Section X Expenses

The Participants should bear their own expenses, which arise during implementation of the present arrangement, unless otherwise stipulated in this Working Arrangement or agreed in relation to specific activities.



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Section XI Amendments

This Working Arrangement may be amended or supplemented at any time by mutual consent of the Participants, by way of a written amendment to this Working Arrangement.

Section XII Entry into effect

This Working Arrangement is valid on the date of its signature by both Participants. It shall become effective on the day following the date of its publication in the Central Register of Contracts maintained by the Government Office of the Slovak Republic, in accordance with Section 5a of Act No. 211/2000 Coll., in conjunction with Section 47a of Act No. 40/1964 Coll., the Civil Code, as amended.

Done at Luxembourg on 5 March 2026, in two (2) originals, in English and in Slovak languages, both texts being equally authentic. In the event of any discrepancy between the English and Slovak texts of this Working Arrangement, the English version shall prevail.

For the EPPO,

Laura Codruța KÖVESI

European Chief Prosecutor

A handwritten signature in blue ink, consisting of stylized, overlapping letters.

For the Financial Directorate of the Slovak Republic,

Bruno PATÚŠ

Vice-president of the Financial Administration

A handwritten signature in blue ink, featuring a prominent, sweeping horizontal stroke.