

Decree on Criteria for Charges Payable to the State
(211/1992; amendments up to 1254/2001 included)

At the submission of the Minister of Finance, the following is enacted under section 12 of the Act on Criteria for Charges Payable to the State of February 21, 1992 (150/1992):

Cost price of performances

Section 1

- (1) The cost price of a performance, i.e. the total cost involved in producing the performance, is counted as including both individual costs arising from said production and the proportion of administrative, premises and capital costs and other overall costs of the State authority concerned involved in producing the performance. If other State authorities also contribute to producing the performance, the above-mentioned costs that they incur shall also be included in the total costs of producing the performance.
- (2) The State Treasury can issue more detailed instructions on calculation of a performance's cost price.

Collection of charges for performances under public law

Section 2

Charges must be collected when a performance is ordered or transferred, or invoiced immediately after production of the performance.

Section 3

- (1) Charges shall be paid within 14 days of an invoice being delivered to the customer or recipient of the performance. An invoice sent by post is considered to have been delivered to the customer or recipient on the seventh day after it is given to the postal service for carriage.
- (2) If a charge is being collected abroad, payment must be demanded as soon as possible after delivery of the invoice, taking the circumstances into account.
- (3) If a charge payable to the State is not paid on the due date at the latest, the authority concerned shall take the necessary measures to obtain payment. An annual penalty interest shall be charged on the unpaid amount at the rate referred to in section 4(3) of the Interest Act. Rather than penalty interest, the authority can make a 5 euros penalty charge if the amount of penalty interest falls below this sum. (1254/2001)

Section 4

In collecting a charge, State authorities shall take the costs that the State incurs from collection into account and the probable success of the operation. Authorities can, if necessary, waive collection of an insignificant charge in the overall interest of the State.

Section 5

- (1) Authorities can grant a payment period. Payment periods of over a year may not generally be granted. The payment period and its conditions must be agreed upon in

writing. An annual interest at the rate referred to in section 3(2), of the Interest Act plus three percentage points shall be charged over the interest period. (818/1995)

- (2) Authorities may require a charge to be paid partly or entirely in advance, or ask for security. Security can also be required when an authority grants a payment period. As a general rule, the only acceptable security is a cash deposit or an absolute guarantee from a financial or insurance institution.

Miscellaneous provisions

Section 6

In addition to what is provided in section 11(2) of the Act on Criteria for Charges Payable to the State (150/1992), the Interest Act (633/1982) shall be observed in the collection of claims concerning performances referred to in section 7 of the Act.

Section 7

- (1) This Decree enters into force on 1 April 1992.
 (2) Measures necessary for the implementation of this Decree can be undertaken before the Decree's entry into force.

Entry into force and application of amendments:

818/1995

- (1) This Decree enters into force on 1 July 1995.
 (2) Provisions in force when this decree takes effect shall apply to obligations to pay interest for payment periods granted before this decree entered into force.

1254/2001

- (1) This Decree enters into force on 1 January 2002.
 (2) Measures necessary for the implementation of this Decree can be undertaken before the Decree's entry into force.