Section 47 of the Code of Administrative Procedure (unofficial translation)

- (1) The decision shall contain the verdict, its motivation and the instruction about means of redress. The instructions are not required if the claims of all the parties to the proceedings are fully accommodated.
- (2) The verdict shall consist of the decision on the matter and the provision of the legal rule based on which the decision was taken and, if appropriate, also an order to refund the expenses incurred during the proceedings. If a decision imposes a duty to fulfill a certain obligation upon one of the parties, the administrative authority shall assign the party a period which may not be shorter than the period provided by special legislation.
- (3) The motivation shall state what facts were relevant for the decision and what were the considerations which influenced the process of evaluation of the evidence and of using the legal rules based on which the decision was taken.
- (4) The instructions on the appeal must indicate whether the decision is final or whether it is appealable, the time periods for the appeal, the authority and the place to which the appeal shall be addressed.