

TADAT



TAX ADMINISTRATION DIAGNOSTIC
ASSESSMENT TOOL

Performance Assessment Report

Slovak Republic

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ABBREVIATIONS AND ACRONYMS

AEOI	Automatic exchange of information
APA	Advanced pricing agreements
BEPS	Domestic tax base erosion and profit shifting
BIA	Business Impact Analysis
CbC	Country by Country reporting
CIT	Corporate Income Tax
CRS	Common Reporting Standard
CTA	Chamber of Tax Advisors
DAC	European Union's Directive on Administrative Cooperation
DG REFORM	Directorate-General for Structural Reform Support
EC	European Commission
EU	European Union
FAD	Fiscal Affairs Department
FAQ	Frequently Asked Questions
FASR	Financial Administration of the Slovak Republic
FG	Field Guide
HR	Human Resources
ICT	Information and Communication Technologies
IMF	International Monetary Fund
IT	Information Technologies
LTO	Large Taxpayer Office
MoF	Ministry of Finance
OECD	Organization for Economic Co-operation and Development
PAYE	Pay As You Earn Withholding Tax
PIT	Personal Income Tax
POA	Performance Outcome Area
SAC	Supreme Administrative Court
SAO	Supreme Audit Office
TADAT	Tax Administration Diagnostic Assessment Tool
TIN	Tax Identification Number

TPD	Tax Proceedings Department
TRI	Tax Reliability Index
VAT	Value Added Tax

PREFACE

At the request of the Financial Administration of the Slovak Republic (FASR), a repeat assessment of the tax administration system was conducted from October 21 to November 5, 2024, utilizing the Tax Administration Diagnostic Assessment Tool (TADAT). This assessment follows a similar review conducted in April 2018 and provides baseline information to guide future reform priorities. The evaluation was funded by the Technical Support Instrument of the European Commission (EC) Directorate-General for Structural Reform Support (DG REFORM)

The assessment team was led by Ms. Jimena Acedo, TADAT Secretariat, Fiscal Affairs Department (FAD), and comprised Messrs. Joshua Aslett (FAD), Stephen Vesperman, Pekka Ruuhonen, and Ms. Gyöngyi Végh (all FAD experts).

The team engaged with key stakeholders, including Ms. Daniela Klučková, State Secretary of the Ministry of Finance (MoF), Mr. Jozef Kiss, President of FASR, and senior leaders from functional departments. They visited the Large Taxpayer Office and the Trnava local office to gain insights into daily operations. To understand the perspectives of tax intermediaries, they met with Ms. Miriam Galandová and Mr. Branislav Kováč, President and Vice President of the Slovak Chamber of Tax Consultants, as well as Mr. Matej Firický, Mr. Andrej Révay, and Mr. Peter Andrišin of the Slovak Association of Finance and Treasury.

The team expressed sincere appreciation to the FASR for their productive cooperation and open discussions, especially thanking Ms. Izabela Handlovská, Strategy and Performance Management Coordinator and Project Manager for TADAT, and her team for their excellent coordination and support.

The draft performance assessment report (PAR) was presented to the FASR management team at the conclusion of the assessment. Written comments received from the FASR have been considered by the assessment team and have been reflected in this final version of the PAR. The PAR has been reviewed and cleared by the TADAT Secretariat.

EXECUTIVE SUMMARY

This repeat TADAT assesses the performance of the Slovak Republic tax administration system against international good practice. The results of the assessment indicate mixed performance across the nine performance outcome areas.¹ Scores for 17 out of 32 indicators are in the A-B range, reflecting strong performance, while scores for the other 15 indicators are in the C-D range, reflecting weak or inadequate performance.

When comparing the aggregated performance at the indicator level between this and the last TADAT assessment in 2018, there is an improvement in performance in 12 indicators and a lower score is assessed for 4 indicators. Recent tax administration reforms with a strong emphasis on improving tax compliance through digitalization and the establishment of the administrative courts are helping in moving FASR closer to international good practice.

The main strengths and weaknesses found in this assessment are summarized below.

Strengths

- Improved services through a variety of user-friendly channels, including a taxpayer portal and dedicated staff for the provision of up-to-date information.
- High-levels of e-filing and e-payment.
- High overall on-time filing performance for all core taxes and taxpayers.
- A strong framework of withholding at source and advance payment arrangements.
- A strong dispute resolution mechanism, fully independent of the audit function.
- All dispute outcomes, administrative decisions and court decisions, are analyzed and material decisions communicated to taxpayers and tax officials.

Weaknesses

- Insufficient ranking and prioritizing of compliance risks.
- Limited management of operational and human capital risks.
- Lack of public perception surveys and limited involvement of stakeholders in the design of administrative processes and products.
- Measuring the effectiveness of the audit function lacks depth.
- Limited use of third-party data for controlling and prefilling purposes.

¹ Using the 2019 TADAT framework.

Table 1 provides a summary of performance scores, and Figure 1 a graphical snapshot of the distribution of scores. The scoring is structured around the TADAT framework's nine performance outcome areas (POAs) and 32 high level indicators critical to tax administration performance. An 'ABCD' scale is used to score each indicator, with 'A' representing the highest level of performance and 'D' the lowest.

TADAT assesses the tax administration's system (beyond tax administration per se), where the legal and institutional framework at the country level is also relevant to the health of the overall tax administration system. Therefore, some areas with potential for improvement, such as a viable system of issuing private binding rulings, the lack of an ombudsman or equivalent authority that investigates or follow up on taxpayer complaints or the statutory time limits for resolving appeals, cannot be adequately addressed without the involvement of other institutional bodies as they might not fall within the purview of the FASR.

Table 1. Slovak Republic: Summary of TADAT Performance Assessment

Indicator	Scores 2018	Scores 2024	Summary Explanation of Assessment
POA 1: Integrity of the Registered Taxpayer Base			
P1-1. Accurate and reliable taxpayer information.	C	D	The registration information in the FASR taxpayer's database adheres to good practices. Documented procedures are established to ensure the accuracy of the register, and internal audit reports include assessments of the taxpayer register; however, these reports do not indicate a high level of confidence in the accuracy of the taxpayer register.
P1-2. Knowledge of the potential taxpayer base.	C	A	Annual operational plans specify initiatives to detect unregistered taxpayers and evidence of actions and results are documented.
POA 2: Effective Risk Management			
P2-3. Identification, assessment, ranking, and quantification of compliance risks.	D	D	The FASR conducts environmental scanning and analyzes data from various internal sources to identify compliance risks, though its analysis of external data sources is limited. A risk assessment process is used to identify and assess compliance risks; however, there is no process for prioritizing and ranking those risks.
P2-4. Mitigation of risks through a compliance improvement plan.	C	C	There is no annual compliance improvement plan that sets out mitigating strategies for the identified high risks in the tax system.
P2-5. Monitoring and evaluation of compliance risk mitigation activities.	C	C	Although there is no risk management committee in place, compliance risk management improvement activities are approved and monitored by senior management.
P2-6. Management of operational risks.	D	D	An operational risk register exists; however, a business impact analysis has not been conducted and there is no business continuity plan.

Indicator	Scores 2018	Scores 2024	Summary Explanation of Assessment
P2-7. Management of human capital risks.	-	D	A process exists within the FASR to identify the human capital risks; however, the human resource functions have not been independently evaluated. While the FASR categorizes human capital risks based on key elements, it does not utilize any external resources to assess the status of these risks.
POA 3: Supporting Voluntary Compliance			
P3-8. Scope, currency, and accessibility of information.	C	B	Up-to-date tailored information on the main areas of taxpayer obligations and entitlements is readily available through a wide range of service delivery channels and a robust public education program.
P3-9. Time taken to respond to information requests.	D	D	Data on the time taken to respond to information requests is not available.
P3-10. Scope of initiatives to reduce taxpayer compliance costs.	C	B	The FASR has a wide range of compliance cost reduction initiatives in place for taxpayers.
P3-11. Obtaining taxpayer feedback on products and services.	C	D	The FASR seeks feedback through the call centers, but surveys to monitor trends in taxpayers' perception of services and products are not conducted. Taxpayer input into the design of administrative processes and products is limited.
POA 4: Timely Filing of Tax Declarations			
P4-12. On-time filing rate.	B	A	On-time filing rates align with international good practices.
P4-13. Management of non-filers.	-	D	Documented procedures are not comprehensive and filing-enforcement follow-up is not being achieved within 21 days of due date.
P4-14. Use of electronic filing facilities.	C	B	Electronic filing rates are generally high except for PIT declarations.
POA 5: Timely Payment of Taxes			
P5-15. Use of electronic payment methods.	A	A	Electronic payment rates are very high for all core taxes.

Indicator	Scores 2018	Scores 2024	Summary Explanation of Assessment
P5-16. Use of efficient collection systems.	A	A	Withholding at source and advanced payments systems are used extensively.
P5-17. Timeliness of payments.	B	B	Compliance levels for on-time payment of VAT are high for large taxpayers but weaker for others.
P5-18. Stock and flow of tax arrears.	C	B	While ratios for total core and collectible tax arrears are favorable, the stock of aged arrears is high.
POA 6: Accurate Reporting in Declarations			
P6-19. Scope of verification actions taken to detect and deter inaccurate reporting.	D	D	An audit activity plan is developed each year; however, it does not include using indirect audit methods and not all audit cases are selected centrally. Auditors are required to follow procedures set out in a comprehensive auditor manual; however, the quality of audits is not monitored by a quality assurance unit or designated committee. Detailed audit statistics are prepared monthly for senior management, but the effectiveness of the audit function is not assessed, and surveys of audited taxpayers are not conducted.
P6-20. Use of large-scale data-matching systems to detect inaccurate reporting.	C	C	Data from the FASR's internal sources and some external sources is used to undertake large scale automatic cross checking to verify amounts reported by taxpayers in their tax declarations.
P6-21. Initiatives undertaken to encourage accurate reporting.	C	A	The FASR has a system of issuing binding public and private rulings and a cooperative compliance program.
P6-22. Monitoring the tax gap to assess inaccuracy of reporting levels.	B	C	Annual VAT and CIT gap studies are undertaken; however, the studies have largely not been used to design interventions to improve the accuracy of reporting.

Indicator	Scores 2018	Scores 2024	Summary Explanation of Assessment
POA 7: Effective Tax Dispute Resolution			
P7-23. Existence of an independent, workable, and graduated dispute resolution process.	C	A	A strong tax dispute resolution mechanism is in place; however, the first stage within the FASR consists of two layers. The regional tax proceedings units are physically and organizationally independent of the audit function. The Tax Procedure Law requires auditors and review staff to inform taxpayers explicitly about the dispute resolution system and their rights to appeal the audit assessment.
P7-24. Time taken to resolve disputes.	D	D	Less than 90 percent of the review cases are completed within 90 days.
P7-25. Degree to which dispute outcomes are acted upon.	C	A	All dispute outcomes, administrative decisions and court decisions, are analyzed by the FASR and impact statements are routinely prepared.
POA 8: Efficient Revenue Management			
P8-26. Contribution to government tax revenue forecasting process.	B	B	The FASR significantly contributes to the government's tax revenue forecasting process.
P8-27. Adequacy of the tax revenue accounting system.	C	B	The accounting system automatically records transactions in the taxpayers account within one business day and interfaces with the MoF revenue accounting system.
P8-28. Adequacy of tax refund processing.	C	B+	The FASR uses an automated, risk-based verification system for VAT refunds, categorizing taxpayers based on risk level.
POA 9: Accountability and Transparency			
P9-29. Internal assurance mechanisms.	C	B	The FASR has an organizationally independent internal audit department reporting to the President; however, the annual audit plan that does not include IT systems audits. The Inspection Department (Internal Affairs) of the FASR reports directly to the President and the

Indicator	Scores 2018	Scores 2024	Summary Explanation of Assessment
			Code of Ethics is communicated to all staff.
P9-30. External oversight of the tax administration.	C	D	The extent of external oversight of the FASR is limited.
P9-31. Public perception of integrity.	D	D	Public confidence in tax administration is not monitored by surveys.
P9-32. Publication of activities, results, and plans.	B	B	Elements of the FASR's plans are made public within 3 months.

Figure 1. Slovak Republic: Distribution of Performance Scores



Indicator	Score
P1-1	D
P1-2	A
P2-3	D
P2-4	C
P2-5	C
P2-6	D
P2-7	D
P3-8	B
P3-9	D
P3-10	B
P3-11	D
P4-12	A
P4-13	D
P4-14	B
P5-15	A
P5-16	A
P5-17	B
P5-18	B
P6-19	D
P6-20	C
P6-21	A
P6-22	C
P7-23	A
P7-24	D
P7-25	A
P8-26	B
P8-27	B
P8-28	B+
P9-29	B
P9-30	D
P9-31	D
P9-32	B

I. INTRODUCTION

This report documents the results of the TADAT assessment conducted in Slovak Republic during the period October 21 to November 5, 2024, and has been reviewed and cleared by the TADAT Secretariat. The report is structured around the TADAT framework of nine POAs and 32 high level indicators critical to tax administration performance that is linked to the POAs. Fifty-five measurement dimensions are taken into account in arriving at each indicator score. A four-point 'ABCD' scale is used to score each dimension and indicator:

- 'A' denotes performance that meets or exceeds international good practice. In this regard, for TADAT purposes, good practice is taken to be a tested and proven approach applied by a majority of leading tax administrations. It should be noted, however, that for a process to be considered 'good practice', it does not need to be at the forefront or vanguard of technological and other developments. Given the dynamic nature of tax administration, the good practices described throughout the Field Guide (FG) can be expected to evolve over time as technological advances and innovative approaches are tested and gain wide acceptance.
- 'B' represents sound performance (i.e. a healthy level of performance but a rung below international good practice).
- 'C' means weak performance relative to international good practice.
- 'D' denotes inadequate performance and is applied when the requirements for a 'C' rating or higher are not met. Furthermore, a 'D' score is given in certain situations where there is insufficient information available to assessors to determine and score the level of performance. For example, where a tax administration is unable to produce basic numerical data for purposes of assessing operational performance (e.g., in areas of filing, payment, and refund processing) a 'D' score is given. The underlying rationale is that the inability of the tax administration to provide the required data is indicative of deficiencies in its management information systems and performance monitoring practices.

For further details on the TADAT framework, see Attachment I.

1. Some points to note about the TADAT diagnostic approach are:

- TADAT assesses the performance outcomes achieved in the administration of the major direct and indirect taxes critical to central government revenues, specifically corporate income tax (CIT), personal income tax (PIT), value added tax (VAT), domestic excise tax (with a focus is on those registered domestic excise taxpayers who trade in the category of goods/services that contribute 70 percent of the total domestic excise revenue by value), and Pay As You Earn (PAYE) amounts withheld by employers (which, strictly speaking, are remittances of PIT). By assessing outcomes in relation to administration of these core taxes, a

picture can be developed of the relative strengths and weaknesses of a country's tax administration.

- TADAT assessments are evidence based (see Attachment V for the sources of evidence applicable to the assessment of Slovak Republic).
- TADAT is not designed to assess special tax regimes, such as those applying in the natural resource sector. Nor does it assess customs administration.
- TADAT provides an assessment within the existing revenue policy framework in a country, with assessments highlighting performance issues that may be best dealt with by a mix of administrative and policy responses.

2. The aim of TADAT is to provide an objective assessment of the health of key components of the system of tax administration, the extent of reform required, and the relative priorities for attention. TADAT assessments are particularly helpful in:

- Identifying the relative strengths and weaknesses in tax administration.
- Facilitating a shared view among all stakeholders (country authorities, international organizations, donor countries, and technical assistance providers).
- Setting the reform agenda (objectives, priorities, reform initiatives, and implementation sequencing).
- Facilitating management and coordination of external support for reforms and achieving faster and more efficient implementation.
- Monitoring and evaluating reform progress by way of subsequent repeat assessments.

II. COUNTRY BACKGROUND INFORMATION

A. Country Profile

General background information on the Slovak Republic and the environment in which its tax system operates are provided in the country snapshot in Attachment II.

B. Data Tables

Numerical data gathered from the authorities and used in this TADAT performance assessment is contained in the tables comprising Attachment III.

C. Economic Situation²

The Slovak Republic, a European Union (EU) member state since May 2004, and a Eurozone member since January 2009, is a high-income country with a GDP of around \$132.79 billion in 2023 and a population of around 5.5 million. Per capita GDP in purchasing power standard stood at 68% percent of the EU-28 average in 2023.

The Slovak economy continued to grow in 2023, with a large fiscal expansion and the easing of pandemic-era supply chain disruptions offsetting headwinds from soaring food and energy prices. The economy slowed in 2023, as the drawdown of pandemic-era savings ran its course and negative real wage growth weighed on consumption. This was partially offset by strong fiscal stimulus reflecting an increase in social spending and measures to offset the impact of higher energy prices, as well as record-high EU-funded public investments. Inflation has declined from record-highs in early 2023 but remains among the highest in the euro area.

Growth is forecast to increase to 2.1 and 2.6 percent in 2024 and 2025, while inflation is projected to continue moderating and return to target by end-2026. Consumption is projected to rebound as a pick-up in real wage growth boosts disposable income, while exports will continue recovering as supply conditions improve, offsetting the impact of a deceleration in EU-funded public investment. Slovakia's unfavorable demographics will weigh on medium term growth. Risks are tilted firmly to the downside including weaker external demand, commodity price shocks, delays in fiscal consolidation, slow implementation of structural reforms, and failure to absorb EU grants effectively.

D. Main Taxes

The core taxes collected by the FASR are value-added tax (VAT), personal income tax (PIT), corporate income tax (CIT) and excise. In 2021-2023, VAT accounts for the largest share of

² International Monetary Fund. (2023). Staff report for the 2023 Article IV consultation: Slovakia.
<https://www.imf.org/en/Publications/CR/Issues/2023/XX/Slovakia-Staff-Report-for-the-2023-Article-IV-Consultation>

core tax revenue (a three-year average of 43 percent), followed by PIT (21 percent), CIT (20 percent), and excise (13 percent).

Further details on tax revenue collections are provided in Table 1 of Attachment III.

E. Institutional Framework

The FASR serves as the primary institution for the administration of major taxes, including PIT, CIT, VAT, Pay-As-You-Earn (PAYE) and excise, as set forth in Section 2(2) of Act No. 35/2019 Coll. on Financial Administration and Amendments to Certain Acts. Legally, the FASR functions operates within the budgetary framework of the MoF of the Slovak Republic.

The mission of the FASR is to ensure the uniform collection of taxes and customs duties in accordance with the binding legislation³ of the Slovak Republic and the EU. The vision is to become a respected, customer-oriented and technically advanced state organization of the 21st century. The FASR is supported by a budget of around EUR 445 million. The number of employees in the FASR, as of December 31, 2022, was 5,646 employees with about 67.2 percent of female employees and 47.5 percent of female executives.⁴

Field operations are organized across eight regional offices located in Bratislava, Trnava, Nitra, Trenčín, Žilina, Banská Bystrica, Prešov, and Košice, in addition to a Large Taxpayer Office (LTO) which has national coverage and is based in Bratislava. There is also a network of smaller branch offices and contact points. An organizational chart of the tax administration is provided in Attachment IV.

F. Current Status of Tax Administration Reform⁵

The FASR aims to enhance the efficiency of tax collection to align with the objectives set by the Government of the Slovak Republic in the Programme Statement for 2023 - 2027. The long-term goal is to achieve tax collection levels that meet or exceed the EU average while advancing the FASR into a more efficient, client-focused organization that proactively delivers services and introduces innovative products for its clients.

The strategic objectives for optimizing the operations of the FASR are outlined in the "Conception of Development of Financial Administration for the Years 2021 - 2024." These strategic objectives include i. To increase the efficiency of tax and customs collection; ii. To streamline risk management and intensify the fight against tax and customs fraud; iii. To streamline the implementation of tax and customs control and the recovery of arrears; iv. To support the FASR's pro-client approach and the voluntary fulfillment of taxpayers' obligations; v. To increase the professionalism and awareness of the members of the FASR and effectively

³ Act No. 563/2009 Coll. on Tax Administration (Tax Procedure Code for the Slovak Republic) and other relevant legislation (e.g., Act No. 595/2003 on income tax, Act. No 222/2004 on value added tax).

⁴ ISORA 2022.

⁵ FASR Annual Report 2023.

combat corruption in the FASR; vi. To strengthen the process management system and improve internal processes; vii. To increase the level of Information Technologies (IT) support in the FASR; viii. To take effective measures to increase the security of the FASR; ix. To make cooperation at the national and international level more effective; and x. Make more efficient use of financial resources.

A new strategic plan will be created with the assistance of the IMF and DG REFORM. FASR is collaborating with FAD on a project aimed at enhancing strategic tax administration reforms using the Tax Administration Diagnostic Assessment Tool in six EU countries. This partnership with FAD promotes the transfer of knowledge regarding good practices, including insights from other tax administrations in the region. This initiative is funded by the Technical Support Instrument (TSI), which is managed by the DG REFORM of the EC. Its primary objective is to provide customized technical support to EU Member States to aid in the design and implementation of reform projects.

G. International Information Exchange

The Slovak Republic currently has 74⁶ double taxation agreements⁷ and has been a member of the Global Forum on Transparency and Exchange of Information for Tax Purposes of the Organization for Economic Co-operation and Development (OECD) since 2009. According to the exchange of information on request (EOIR) peer review round one (examining the legal and regulatory framework) and round two (looking into the implementation of the framework), the Slovak Republic was largely compliant. Regarding the automatic exchange of information (AEOI), the Slovak Republic committed to Common Reporting Standard (CRS) in 2017 and the CRS Multilateral Competent Authority Agreement is signed. The initial review of the effectiveness in practice of AEOI is on track.

The Slovak Republic is a member of OECD/G20 Inclusive Framework on domestic tax base erosion and profit shifting (BEPS). It participated in the outcome Statement on the Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalization of the Economy (11 July 2023). The Slovak Republic's status⁸ regarding BEPS is as follows: for Action 5 regarding the presence of harmful tax regimes, no such regimes have been identified and the review related to the exchange of information on tax rulings was conducted without any recommendations; for Action 6, which aims to prevent treaty abuse, the review was finalized in 2022; for Action 13, the legal framework for Country by Country reporting (CbC) under domestic law is in place and the information exchange network is activated; for Action 14 on effective dispute resolution, stage 2 has been reviewed and recommendations have been made; and finally, the multilateral instrument under Action 15 is now in effect.

⁶ <https://www.mfsr.sk/en/european-international-affairs/bilateral-cooperation/>

⁷ E.g., with Australia, Czech Republic, Finland, Germany, Hungary, Netherlands, Spain, and USA.

⁸ <https://www.oecd.org/tax/transparency/country-monitoring/> (access date October 29, 2024)

III. ASSESSMENT OF PERFORMANCE OUTCOME AREAS

A. POA 1: Integrity of the Registered Taxpayer Base

A fundamental initial step in administering taxes is taxpayer registration and numbering.

Tax administrations must compile and maintain a complete database of businesses and individuals that are required by law to register; these will include taxpayers in their own right, as well as others such as employers with PAYE withholding responsibilities. Registration and numbering of each taxpayer underpin key administrative processes associated with filing, payment, assessment, and collection.

Two performance indicators are used to assess POA 1:

- P1-1—Accurate and reliable taxpayer information.
- P1-2—Knowledge of the potential taxpayer base.

P1-1: Accurate and reliable taxpayer information

For this indicator two measurement dimensions assess: (1) the adequacy of information held in the tax administration's registration database and the extent to which it supports effective interactions with taxpayers and tax intermediaries (i.e., tax advisors and accountants); and (2) the accuracy of information held in the database. Assessed scores are shown in Table 2 followed by an explanation of reasons underlying the assessment.

Table 2. P1-1 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P1-1-1. The adequacy of information held in respect of registered taxpayers and the extent to which the registration database supports effective interactions with taxpayers and tax intermediaries.	M1	B	C	A	D
P1-1-2. The accuracy of information held in the registration database.		C		D	

The registration information in the FASR database adheres to good practices. The register is administered from a national centralized computerized database and contains all the information required for tax administration purposes. A unique, high-quality taxpayer identification number (TIN) with a check digit is issued to taxpayers registered for PIT, CIT, VAT and PAYE taxes. Registration is primarily initiated automatically ('ex officio') from data supplied daily by the

Register of Legal Entities, Entrepreneurs and Public Authorities.⁹ Electronic services are also available on the FASR portal for the registration of individuals, when required. The FASR register (i) interfaces with other IT sub-systems; (ii) provides a whole-of-taxpayer view; (iii) allows for deregistration of taxpayers; (iii) generates registration-related management information; (iv) facilitates pre-filling of registration details in declarations; and (vi) allows updates to tax-specific registration details online.¹⁰ Audit trails are available that document user access and changes made to taxpayer registration data.

Documented procedures are established to ensure the accuracy of the register, and internal audit reports include assessments of the register; however, these reports do not indicate a high level of confidence in the accuracy of the taxpayer register. Documented procedures are routinely applied to: a) Identify and remove inactive taxpayers (deceased natural persons and defunct businesses), duplicate records, and false and invalid registrants from the active registration database and deactivate and flag temporarily inactive taxpayers); b) Ensure that applications for registration are authentic¹¹ and all applicants meet the legal requirements¹² for registration; and c) Use of large-scale automated processes to crosscheck information against databases of other government agencies¹³. Internal audit reports, which encompassing evaluations of the register alongside other matters, are conducted regularly, and actions are implemented to address the identified deficiencies. However, these reports do not indicate a high level of confidence in the accuracy of the taxpayer register.

P1-2: Knowledge of the potential taxpayer base

This indicator measures the extent of tax administration efforts to detect unregistered businesses and individuals. The assessed score is shown in Table 3 followed by an explanation of reasons underlying the assessment.

Table 3. P1-2 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P1-2. The extent of initiatives to detect businesses and individuals who are required to register but fail to do so.	M1	C	A

⁹ The register is a unified source of data for all legal entities (legal persons, entrepreneurs, public authorities) which are currently registered in more than 70 source registers and registrations maintained in various types of public administrations. This register includes both commercial and non-commercial entities.

¹⁰ Updates to general registration information are processed electronically using data received daily from the Register of Legal Entities, Entrepreneurs and Public Authorities.

¹¹ The procedure includes explicit guidance for assessing potential risks relating to new VAT registration applications and the use of investigations to verify their authenticity and prevent bogus registration.

¹² Art. 67 par. 3, 4 of Act No. 563/2009 on Tax Procedure Code.

¹³ For example, FASR refreshes its data on deceased natural persons daily, utilizing information sourced from the Register of Natural Persons.

Annual operational plans specify initiatives to detect unregistered taxpayers and evidence of actions and results is documented. The FASR 2024 audit plan specifies activities that include (i) searching for unregistered permanent establishments; (ii) using reports from payment service providers to detect unregistered businesses selling products and services online; and (iii) as part of a deliberate program of inspections, controlling fiscal registers at taxpayer premises (including monitoring compliance with VAT registration requirements). Using data from external registers, the FASR systematically follows up on new registrants that have failed to register for tax purposes. Additionally, since 2021, the FASR has matched data with the cadastre to systematically identify and register taxpayers for rental income.

B. POA 2: Effective Risk Management

Tax administrations face numerous risks that have the potential to adversely affect revenue and/or tax administration operations. For convenience, these risks can be classified as:

- Compliance risks—where revenue may be lost if businesses and individuals fail to meet the four main taxpayer obligations (i.e., registration in the tax system; filing of tax declarations; payment of taxes on time; and complete and accurate reporting of information in declarations); and
- Institutional risks—where tax administration functions may be interrupted if certain external or internal events occur, such as natural disasters, sabotage, loss or destruction of physical assets, failure of IT system hardware or software, strike action by employees, and administrative breaches (e.g., leakage of confidential taxpayer information which results in loss of community confidence and trust in the tax administration). For TADAT purposes, institutional risk is divided into two components. These are:
 - *Operational risk*—refers to disruptive actions that destroy or affect part or all of the administration’s assets and resources, such as buildings, IT, and other equipment, data and records; and
 - *Human capital risk*—refers to interruptions that affect the tax administration arising out of capability, capacity, compliance, cost, and connection (engagement) gaps of and by its employees.

Risk management is essential to effective tax administration and involves a structured approach to identifying, assessing, prioritizing, and mitigating risks. It is an integral part of multi-year strategic and annual operational planning.

Five performance indicators are used to assess POA 2:

- P2-3—Identification, assessment, ranking, and quantification of compliance risks.
- P2-4—Mitigation of risks through a compliance improvement plan.
- P2-5—Monitoring and evaluation of compliance risk mitigation activities.

- P2-6—Management of operational (i.e., systems and processes) risks.
- P2-7—Management of human capital risks.

P2-3: Identification, assessment, ranking, and quantification of compliance risks

For this indicator two measurement dimensions assess: (1) the scope of intelligence gathering and research to identify risks to the tax system; and (2) the process used to assess, rank, and quantify compliance risks. Assessed scores are shown in Table 4 followed by an explanation of reasons underlying the assessment.

Table 4. P2-3 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P2-3-1. The extent of intelligence gathering and research to identify compliance risks in respect of the main tax obligations.	M1	C		B	
			D		D
P2-3-2. The process used to assess, rank, and quantify taxpayer compliance risks.		D		D	

The FASR conducts environmental scanning and analyzes data from various internal sources to identify compliance risks, though its analysis of external data sources is limited.

Detailed analyses of tax declarations, cash register data and audit results are carried out on a regular basis. This analysis is undertaken by four key units within the FASR.¹⁴ VAT and CIT tax compliance gap studies are used to inform risk identification. The FASR participated in a 2023 study into profit shifting by multinational enterprises with a University in the Czech Republic. Some industry-based research has also been undertaken (e.g., on-line trading platforms, freight/transport). A study into taxpayer behavior and compliance risks in the property sector was undertaken to assess revenue leakage. Data from other external sources (including vehicle registries) is sourced but risk-driven analysis of this data is limited. The FASR has incorporated the outcomes from its intelligence gathering processes and SWOT¹⁵ analysis into their multi-year strategic plan.

A risk assessment process is used to identify and assess compliance risks; however, there is no process for prioritizing and ranking those risks.

A detailed assessment of compliance risks for all core taxes and the four compliance obligations is conducted. The LTO undertakes its own risk assessment to identify compliance risks; however, risk prioritizing also does not occur. There is no compliance risk management forum; however, all risk assessments are reviewed by the Senior Management and approved by the President. Comprehensive procedures for undertaking

¹⁴ Anti-fraud unit, E-commerce unit, Financial policy analysis unit, Audit performance unit.

¹⁵ Strengths/weaknesses/opportunities/threats.

risk analysis and a suite of risk criteria are used. In 2022, the FASR implemented a 'Tax Reliability Index (TRI)'. This index is designed to improve voluntary compliance by rewarding taxpayers for maintaining a good record in meeting their tax obligations. A series of soft warning notifications has also been implemented to nudge taxpayers into meeting their compliance obligations.

P2-4: Mitigation of risks through a compliance improvement plan

This indicator examines the extent to which the tax administration has formulated a compliance improvement plan to address identified risks. The assessed score is shown in Table 5 followed by an explanation of reasons underlying the assessment.

Table 5. P2-4 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P2-4. The degree to which the tax administration mitigates assessed risks to the tax system through a compliance improvement plan.	M1	C	C

There is no annual compliance improvement plan that sets out mitigating strategies for the identified high risks in the tax system. A high level "annual audit plan" is prepared specifying focus areas for improving compliance. It covers all core taxes, the four main compliance obligations, the large taxpayer segment and some industry sectors¹⁶. However, it does not set out proposed mitigation strategies for each of the risks identified or any prioritizing of risks. A 2024 action plan has also been developed which sets out specific legislative and compliance measures to address areas of non-compliance. In some cases, the expected yield from the measure is quantified; however, there is no prioritizing of the measures. A cross-function improvement plan to address the underlying causes of tax fraud is currently being developed. The annual audit plan does not set out the resources necessary (or allocated) to deal with the identified compliance risks. It is monitored on a monthly basis.

P2-5: Monitoring and evaluation of compliance risk mitigation activities

This indicator looks at the process used to monitor and evaluate compliance mitigation activities. The assessed score is shown in Table 6 followed by an explanation of reasons underlying the assessment.

¹⁶ The industry sectors that are specifically highlighted include construction, real estate, transport, restaurant and food services, advertising and market research management and information technology consultants and other personal services (e.g. hairdressers).

Table 6. P2-5 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P2-5. The process used to monitor and evaluate the impact of compliance risk mitigation activities.	M1	C	C

Although there is no risk management committee in place, compliance risk management improvement activities are approved and monitored by senior management. Monitoring progress in achieving targeted outcomes and the effectiveness of the activities to improve compliance levels are documented and reviewed by senior management in each of the compliance focused General Directorates and the LTO. The reports largely focus on the level of tax assessed and the percentage of cases where tax assessments are challenged.

P2-6: Management of operational risks

This indicator examines how the tax administration manages operational risks other than those related to human resources. The assessed score is shown in Table 7 followed by an explanation of reasons underlying the assessment.

Table 7. P2-6 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P2-6-1. The process used to identify, assess and mitigate operational risks.	M1	D	D ¹⁷	D	D
P2-6-2. The extent to which the effectiveness of the business continuity program is tested, monitored, and evaluated.		-		D	

An operational risk register exists; however, a business impact analysis has not been conducted and there is no business continuity plan. The obligation to manage risks is legislated and supported by methodological guidelines and an internal management act. In 2023, the FASR created a catalog of operational risks informed from a network of staff. A risk management coordinator (the Change Management Department) consolidates operational risk information into a single risk register using a centralized IT system. There is a requirement that risks in the catalog are reviewed and updated annually. Additionally, a cybersecurity strategy has been developed and an internal act outlines a business continuity management policy. However, a Business Impact Analysis (BIA) has not been performed, either for ICT systems or operations more broadly, and a business continuity program is not in place.

¹⁷ The indicator in the 2015 TADAT FG consisted of only one dimension.

P2-7: Management of human capital risks

This indicator examines how the tax administration manages human capital risks. The assessed score is shown in Table 8 followed by an explanation of reasons underlying the assessment.

Table 8. P2-7 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P2-7-1. The extent to which the tax administration has in place the capacity and structures to manage human capital risks.	M1	-		D	D
P2-7-2. The degree to which the tax administration evaluates the status of human capital risks and related mitigation interventions.		-		D	

A process exists to identify the human capital risks; however, the human resource functions have not been independently evaluated. In 2023, the FASR implemented a risk catalogue and risk identification process that also includes human capital risks. Each section in the FASR identifies risks relevant to human capital, discussing them bilaterally with the Human Resources (HR) section. The HR section assesses the relevancy of these risks and lists material risks in the system. FASR has annually measurable indicators¹⁸ related to human capital risk in the current strategic plan. Annual staff appraisals are conducted. The FASR does offer some formal training for managers and supervisors to enhance their understanding of human resource risks and mitigation strategies.

While the FASR categorizes human capital risks based on key elements, it does not utilize any external resources to assess the status of these risks. The risk catalogue is aligned with the human capital risk framework outlined in the FG, Box 4. It includes risks with timelines and assigned responsibilities to track the mitigation activities for each risk. The 2023 annual report includes staffing data but impact analyses on the outcomes of human capital risk mitigation have not yet been completed. Furthermore, the independent assessment of human capital risks through external sources is not mandated by the current regulations.¹⁹

¹⁸ E.g., reducing turnover; enhancing the professional and personal growth of employees; increasing employee satisfaction within the FASR; optimizing the number and structure of FASR personnel; establishing a long-term strategic plan for HR management in FASR.

¹⁹ § 5, paragraph 1, letter a) of Act No. 357/2015 Coll. on financial control and audit, as amended.

C. POA 3: Supporting Voluntary Compliance

To promote voluntary compliance and public confidence in the tax system, tax administrations must adopt a service-oriented attitude toward taxpayers, ensuring that taxpayers have the information and support they need to meet their obligations and claim their entitlements under the law. Because few taxpayers use the law itself as a primary source of information, assistance from the tax administration plays a crucial role in bridging the knowledge gap. Taxpayers expect that the tax administration will provide summarized, understandable information on which they can rely.

Efforts to reduce taxpayer costs of compliance are also important. Small businesses, for example, gain from simplified record-keeping and reporting requirements. Likewise, individuals with relatively simple tax obligations (e.g., employees, retirees, and passive investors) benefit from simplified filing arrangements and systems that eliminate the need to file.

Four performance indicators are used to assess POA 3:

- P3-8—Scope, currency, and accessibility of information.
- P3-9—Time taken to respond to information requests.
- P3-10—Scope of initiatives to reduce taxpayer compliance costs.
- P3-11—Obtaining taxpayer feedback on products and services.

P3-8: Scope, currency, and accessibility of information

For this indicator three measurement dimensions assess: (1) whether taxpayers have the information they need to meet their obligations; (2) whether the information available to taxpayers reflects the current law and administrative policy; (3) how easy it is for taxpayers to obtain information. Assessed scores are shown in Table 9 followed by an explanation of reasons underlying the assessment.

Table 9. P3-8 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P3-8-1. The range of information available to taxpayers to explain, in clear terms, what their obligations and entitlements are in respect of each core tax.	M1	A		A	
P3-8-2. The degree to which information is current in terms of the law and administrative policy.		C	C ²⁰	B	B
P3-8-3. The availability to taxpayers of information and guidance from the tax administration.		C		B	

²⁰ The indicator in the 2015 TADAT FG comprised four dimensions, with Dimension 4 corresponding to the current indicator P3-9 according to 2019 TADAT FG.

Information on the main areas of taxpayer obligations and entitlements is readily available and is tailored to taxpayer segments, certain industry groups and tax intermediaries. The website of the FASR contains comprehensive information in respect of all core taxes (including information on registration, filing, payment and reporting), ranging from brief descriptions to links to the relevant pieces of legislation. The content of the homepage is structured according to three groups, i.e., businesses and enterprises, individuals, and intermediaries. Additionally, specific information is available for disadvantaged groups (e.g., Hungarian minority, students, and Ukrainian refugees) and on certain tax regimes (e.g., digital platforms for transportation and accommodation services, cash payments and online cash registers (eKASA), income tax liability according to legal forms).

Information provided by the FASR is current and taxpayers are made aware of changes in the law or administrative policy through general communications. Dedicated technical staff²¹ are assigned and procedures²² are in place to ensure that taxpayer information is kept current. Legislative and administrative policy changes are communicated through biweekly newsletters and announced on the FASR website²³ before the law or policy takes effect. However, there is a lack of targeted communications—specifically, proactive client relationship management approaches—to inform affected taxpayers about legislative and policy changes before they take effect.

Information is accessible through a wide range of service delivery channels and a robust public education program. Taxpayers can obtain information from the FASR at no or limited costs through various channels:

- FASR website providing 24/7 access to comprehensive information, including user guidance to the FASR portal and FAQs.
- Bi-weekly electronic newsletters.
- Calls, chats and e-mails: The call centers answer calls, and support chat and chat bot services. The chat bot is available on the FASR website and via Facebook. The FASR website also offers the possibility to send an e-mail via a contact form, which is then processed by the call centers.
- Face-to-face consults and paper brochures at the walk-in service centers of the local office network.

²¹ The Communication and Support Center Department within the President's office has three units. The Communication Unit has two staff and oversees processing external communications for the FASR website, social media, and the biweekly newsletters. The other two units operate two separate call centers which provide information in their area of knowledge upon enquiries by phone, chat and chatbot.

²² Internal Management Act no. 14/2022 (Paragraphs 82-88 of Section 4); documented internal practice of providing input to the Communication Unit from the methodological departments.

²³ E.g., in the section "Current tax and customs obligations" of the Frequently Asked Questions (FAQ) webpage, changes in tax returns, etc.

- Public education programs: The Academy of Financial Administration facilitates accounting and tax technical courses²⁴ to the public in general and to certain companies. Some courses are organized in collaboration with other stakeholders (e.g., Chamber of Tax Advisors (CTA), Slovak Association of Finance and Treasury). Additionally, school education events are organized.

P3-9: The time taken to respond to requests for information.

This indicator examines how quickly the tax administration responds to requests by taxpayers and tax intermediaries for information (for this dimension, waiting time for telephone enquiry calls is used as a proxy for measuring a tax administration's performance in information requests generally). Assessed scores are shown in Table 10 followed by an explanation of reasons underlying the assessment.

Table 10. P3-9 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P3-9: The time taken to respond to taxpayers and tax intermediaries' requests for information.	M1	D	D

Data on the time taken to respond to information requests is not available. The current IT infrastructure of the call centers does not enable the monitoring of the waiting time for telephone enquiry calls. The FASR is in the process of procuring new IT infrastructure to support monitoring of the response time for calls. ²⁵ (Table 3 in Attachment III)

P3-10: Scope of initiatives to reduce taxpayer compliance costs

This indicator examines the tax administration's efforts to reduce taxpayer compliance costs. Assessed scores are shown in Table 11 followed by an explanation of reasons underlying the assessment.

Table 11. P3-10 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P3-10. The extent of initiatives to reduce taxpayer compliance costs.	M1	C	B

²⁴ E.g., transfer pricing, rights and obligations of taxpayers, nonprofits, etc.

²⁵ The new IT infrastructure is expected to be implemented in 2025-26.

The FASR has a wide range of compliance cost reduction initiatives in place for taxpayers.

Several measures exist to reduce taxpayer compliance costs, e.g., simplified recordkeeping²⁶ and reporting arrangements for small taxpayers (including election for lump-sum expense deduction), voluntary VAT registration for small businesses with a turnover below EUR 49,790²⁷, quarterly VAT filing obligations for businesses with a turnover below EUR 100,000²⁸, final withholding taxes on certain source income (e.g., dividend, interests)²⁹, exemption from filing the PIT return if PAYE suffice the PIT due³⁰. The FASR analyses FAQ and common misunderstandings and publishes further guidance and clarifications in its newsletters as well as on its website (including FAQs and practical examples). The FASR website also hosts a portal that provides 24-hour secured online access to registration and tax account details to taxpayers and their authorized agents. The design and content of tax declarations and other forms are annually reviewed in close cooperation between the MoF and the FASR to ensure they contain only relevant and current information. While the FASR is currently pre-filling motor vehicle tax returns, the pre-filling of tax declarations is not yet available for any of the core taxes.³¹

P3-11: Obtaining taxpayer feedback on products and services

For this indicator, two measurement dimensions assess: (1) the extent to which the tax administration seeks taxpayer and other stakeholder views of service delivery; and (2) the degree to which taxpayer feedback is taken into account in the design of administrative processes and products. Assessed scores are shown in Table 12 followed by an explanation of reasons underlying the assessment.

Table 12. P3-11 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P3-11-1. The use and frequency of methods to obtain performance feedback from taxpayers on the standard of services provided.	M1	C	C	D	D
P3-11-2. The extent to which taxpayer input is taken into account in the design of administrative processes and products.		B		C	

The FASR regularly seeks feedback through the call centers, but a regular survey to monitor trends in taxpayers' perception of services and products are not conducted. The

²⁶ Act No. 431 of 2002 on Accounting, as amended.

²⁷ Art. 4 of Act No. 222 of 2004 on VAT, as amended.

²⁸ Art. 77 of Act No. 222 of 2004 on VAT, as amended.

²⁹ Art. 43 of Act No. 595 of 2003 on Income Tax, as amended.

³⁰ Art. 32 of Act No. 595 of 2003 on Income Tax, as amended.

³¹ The FASR is working on a project to pre-fill tax returns for selected core taxes.

call centers offer the option to rate the quality of their services upon delivery of the answer. Additionally, taxpayers can provide feedback via e-mail through the contact form on the website of the FASR. Surveys to monitor trends in taxpayer perceptions of tax administration services and products, are not conducted.

Taxpayer input into the design of administrative processes and products is limited.

Stakeholder meetings take place in different arrangements to discuss taxation topics. These include: (i) bi-annual meetings of the Communication Platform on International Taxation; (ii) bi-annual meetings between the (Vice-)President of FASR and the CTA; and (iii) bi-annual meetings on disputes and jurisprudence between the Tax Proceedings Department (TPD), Ministry of Justice, Supreme Administrative Court (SAC), MoF and the CTA. However, consultation with key taxpayer groups and intermediaries to identify deficiencies in administrative processes and products is rather on an ad hoc basis, and the FASR does not actively involve them in the design and testing of new processes and products.

D. POA 4: Timely Filing of Tax Declarations

Filing of tax declarations (also known as tax returns) remains a principal means by which a taxpayer's tax liability is established and becomes due and payable. As noted in POA 3, however, there is a trend towards streamlining preparation and filing of declarations of taxpayers with relatively uncomplicated tax affairs (e.g., through pre-filing tax declarations). Moreover, several countries treat income tax withheld at source as a final tax, thereby eliminating the need for large numbers of PIT taxpayers to file annual income tax declarations. There is also a strong trend towards electronic filing of declarations for all core taxes. Declarations may be filed by taxpayers themselves or via tax intermediaries.

It is important that all taxpayers who are required to file do so, including those who are unable to pay the tax owing at the time a declaration is due (for these taxpayers, the first priority of the tax administration is to obtain a declaration from the taxpayer to confirm the amount owed, and then secure payment through the enforcement and other measures covered in POA 5).

Three performance indicators are used to assess POA 4:

- P4-12—On-time filing rate.
- P4-13—Management of non-filers.
- P4-14—Use of electronic filing facilities.

P4-12: On-time filing rate

A single performance indicator, with four measurement dimensions, is used to assess the on-time filing rate for CIT, PIT, VAT and domestic excise tax, and PAYE withholding declarations. A high on-time filing rate is indicative of effective compliance management

including, for example, provision of convenient means to file declarations (especially electronic filing facilities), simplified declarations forms, and enforcement action against those who fail to file on time. Assessed scores are shown in Table 13 followed by an explanation of reasons underlying the assessment.

Table 13. P4-12 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P4-12-1. The number of CIT declarations filed by the statutory due date as a percentage of the number of declarations expected from registered CIT taxpayers.	M2	B		B	A
P4-12-2. The number of PIT declarations filed by the statutory due date as a percentage of the number of declarations expected from registered PIT taxpayers.		B		A	
P4-12-3. The number of VAT declarations filed by the statutory due date as a percentage of the number of declarations expected from registered VAT taxpayers.		A	B	A	
P4-12-4. The number of domestic excise tax declarations filed by the statutory due date as a percentage of the number of declarations expected from registered domestic excise taxpayers.		-		B	
P4-12-5. The number of PAYE withholding declarations filed by employers by the statutory due date as a percentage of the number of PAYE declarations expected from registered employers.		D		A	

On-time filing rates meet international good practice.

- For CIT taxpayers: 83.7 percent
- For large CIT taxpayers: 99.6 percent
- For PIT taxpayers: 97.7 percent
- For VAT taxpayers: 98.4 percent
- For large VAT taxpayers: 99.6 percent
- For excise duty payers: 95.2 percent
- For large excise duty payers: 97.4 percent
- For PAYE taxpayers: 98.6 percent

(Tables 4-10 in Attachment III)

P4-13: Management of non-filers

This indicator measures the extent to taxpayers who have failed to file declarations when due are managed. The assessed score is shown in Table 14 followed by an explanation of reasons underlying the assessment.

Table 14. P4-13 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P4-13. Action taken to follow up non-filers.	M1	-	D

Documented procedures are not comprehensive and filing-enforcement follow-up is not being achieved within 21 days of due date. Taxpayers that do not file by the due date are automatically identified by FASR's IT system on the 15th of every month and penalties are automatically generated. Taxpayers that do not file are notified through various channels, and profiling techniques are used (including through the TRI). For VAT, the average reported time to contact the taxpayer after failure to file is 17 days. Handling of notifications is carried out by a pool of staff (those holding the position of "Tax Administrator II") that facilitate filing follow-up, among other tasks. The taxpayer register is not routinely updated based on the results of non-filer enforcement.

P4-14: Use of electronic filing facilities

This indicator measures the extent to which declarations, for all core taxes, are filed electronically. Assessed scores are shown in Table 15 followed by an explanation of reasons underlying the assessment.

Table 15. P4-14 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P4-14. The extent to which tax declarations are filed electronically.	M1	C	B

Electronic filing rates are generally high except for PIT declarations. Overall, declarations are filed electronically at a rate of more than 95 percent for each core taxes except for PIT, where only 83.5 percent were filed electronically. (Table 11 in Attachment III).

E. POA 5: Timely Payment of Taxes

Taxpayers are expected to pay taxes on time. Tax laws and administrative procedures specify payment requirements, including deadlines (due dates) for payment, who is required to pay, and payment methods. Depending on the system in place, payments due will

be either self-assessed or administratively assessed. Failure by a taxpayer to pay on time results in imposition of interest and penalties and, for some taxpayers, legal debt recovery action. The aim of the tax administration should be to achieve high rates of voluntary on-time payment and low incidence of tax arrears.

Four performance indicators are used to assess POA 5:

- P5-15—Use of electronic payment methods.
- P5-16—Use of efficient collection systems.
- P5-17—Timeliness of payments.
- P5-18—Stock and flow of tax arrears.

P5-15: Use of electronic payment methods

This indicator examines the degree to which core taxes are paid by electronic means without the direct intervention of bank staff or tax administration, including through electronic funds transfer (where money is electronically transferred via the Internet from a taxpayer's bank account to the Government's account), credit cards, and debit cards.

Assessed scores are shown in Table 16 followed by an explanation of reasons underlying the assessment.

Table 16. P5-15 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P5-15. The extent to which core taxes are paid electronically.	M1	A	A

Electronic payment rates are very high for all core taxes. With large taxpayers, electronic payments are 100 percent by both number and value. Among all taxpayers and core tax types, PIT has the lowest rate of electronic payment, which is still very high at 97.2 percent by number and 99.0 percent by value.

P5-16: Use of efficient collection systems

This indicator assesses the extent to which acknowledged efficient collection systems—especially withholding at source and advance payment systems—are used. Assessed scores are shown in Table 17 followed by an explanation of reasons underlying the assessment.

Table 17. P5-16 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P5-16. The extent to which withholding at source and advance payment systems are used.	M1	A	A

Withholding at source and advanced payments systems are used extensively.³² Withholding at source is in place for employment income, interest, and dividend income, among other types. Advance payment systems are in place for both CIT and PIT. Taxpayers are generally subject to advanced payments when the last known income tax liability in the previous year exceeds EUR 5,000. Advanced payments are required quarterly for liabilities up to EUR 16,600, above which payments must be made monthly.

P5-17: Timeliness of payments.

This indicator assesses the extent to which payments are made on time (by number and by value). For TADAT measurement purposes, VAT payment performance is used as a proxy for on-time payment performance of core taxes generally. A high on-time payment percentage is indicative of sound compliance management including, for example, provision of convenient payment methods and effective follow-up of overdue amounts. Assessed scores are shown in Table 18 followed by an explanation of reasons underlying the assessment.

Table 18. P5-17 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P5-17-1. The number of VAT payments made by the statutory due date in percent of the total number of payments due.	M1	A		B	
P5-17-2. The value of VAT payments made by the statutory due date in percent of the total value of VAT payments due.		B	B	B	B

Compliance levels for on-time payment of VAT are high for large taxpayers but weaker for others. Generally filing and payment of VAT is monthly, with quarterly reporting and payment optional for VAT taxpayers having annual turnover less than EUR 100,000. Large taxpayers pay on-time at a rate of 96.4 percent by number and 97.4 percent by value. This contrasts with VAT taxpayers overall, which pay on-time at a lower rate of 80.7 percent by number and 90.0 percent by value. (Table 12 in Attachment III).

³² Art. 34-37, 42, and 43 of the Income Tax Act.

P5-18: Stock and flow of tax arrears

This indicator examines the extent of accumulated tax arrears. Two measurement dimensions are used to gauge the size of the administration's tax arrears inventory: (1) the ratio of end-year tax arrears to the denominator of annual tax collections; and (2) the more refined ratio of end-year 'collectible tax arrears' to annual collections.³³ A third measurement dimension looks at the extent of unpaid tax liabilities that are more than a year overdue (a high percentage may indicate poor debt collection practices and performance given that the rate of recovery of tax arrears tends to decline as arrears get older). Assessed scores are shown in Table 19 followed by an explanation of reasons underlying the assessment.

Table 19. P5-18 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P5-18-1. The value of total core tax arrears at fiscal year-end as a percentage of total core tax revenue collections for the fiscal year.	M2	C		B	
P5-18-2. The value of collectible core tax arrears at fiscal year-end as a percentage of total core tax revenue collections for the fiscal year.		B		A	
P5-18-3. The value of core tax arrears more than 12 months old as a percentage of the value of all core tax arrears.		D		C	

While the ratios for total core and collectible tax arrears are favorable, the stock of aged arrears remains high. The three-year averages for arrears performance measures are as follows:

- Total core tax arrears / total core tax collections: 16.5 percent.
- Collectible core tax arrears / total core tax collections: 1.0 percent.
- Core tax arrears more than 12 months old / total tax arrears: 72.0 percent.

(Table 13 in Attachment III).

F. POA 6: Accurate Reporting in Declarations

Tax systems rely heavily on complete and accurate reporting of information by taxpayers in tax declarations. Tax administrations therefore need to regularly monitor tax revenue losses from inaccurate reporting, especially by business taxpayers, and take a range of actions to ensure

³³ For purposes of this ratio, 'collectible' tax arrears is defined as total domestic tax arrears excluding: (a) amounts formally disputed by the taxpayer and for which collection action has been suspended pending the outcome, (b) amounts that are not legally recoverable (e.g., debt foregone through bankruptcy), and (c) arrears otherwise uncollectible (e.g., the debtor has no funds or other assets).

compliance. These actions fall into two broad groups: verification activities (e.g., tax audits, investigations, and income matching against third party information sources) and proactive initiatives (e.g., taxpayer assistance and education as covered in POA 3, and cooperative compliance approaches).

If well designed and managed, tax audit programs can have a far wider impact than simply raising additional revenue from discrepancies detected by tax audits. Detecting and penalizing serious offenders serves to remind all taxpayers of the consequences of inaccurate reporting.

Also prominent in modern tax administration is high-volume automated crosschecking of amounts reported in tax declarations with third-party information. Because of the high cost and relatively low coverage rates associated with traditional audit methods, tax administrations are increasingly using technology to screen large numbers of taxpayer records to detect discrepancies and encourage correct reporting.

Proactive initiatives also play an important role in addressing risks of inaccurate reporting. These include adoption of cooperative compliance approaches to build collaborative and trust-based relationships with taxpayers (especially large taxpayers) and intermediaries to resolve tax issues and bring certainty to companies' tax positions in advance of a tax declaration being filed, or before a transaction is actually entered into. A system of binding tax rulings can play an important role here.

Finally, on the issue of monitoring the extent of inaccurate reporting across the taxpayer population generally, a variety of approaches are being used, including: use of tax compliance gap estimating models, both for direct and indirect taxes; advanced analytics using large data sets (e.g., predictive models, clustering techniques, and scoring models) to determine the likelihood of taxpayers making full and accurate disclosures of income; and surveys to monitor taxpayer attitudes towards accurate reporting of income.

Against this background, four performance indicators are used to assess POA 6:

- P6-19—Scope of verification actions taken to detect and deter inaccurate reporting.
- P6-20—Use of large-scale data-matching systems to detect inaccurate reporting.
- P6-21—Initiatives undertaken to encourage accurate reporting.
- P6-22—Monitoring the tax gap to assess inaccuracy of reporting levels.

P6-19: Scope of verification actions taken to detect and deter inaccurate reporting

For this indicator, four measurement dimensions provide an indication of the nature and scope of the tax administration's verification program. Assessed scores are shown in Table 20 followed by an explanation of reasons underlying the assessment.

Table 20. P6-19 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P6-19-1. The nature and scope of the tax audit program in place to detect and deter inaccurate reporting.	M1	D	D ³⁴	C	D
P6-19-2. The extent to which the audit program is systematized around uniform practices.		-		C	
P6-19-3. The degree to which the quality of taxpayer audits is monitored.		-		C	
P6-19-4. The degree to which the tax administration monitors the effectiveness of the taxpayer audit function.		-		D	

An audit activity plan is developed each year; however, it does not include using indirect audit methods and not all audit cases are selected centrally. The plan covers all core taxes and key taxpayer segments and is weighted towards high-risk sectors. It is developed on a national basis, but only approximately 75 percent of cases are selected centrally with the remainder of cases selected at the regional office level. The range of audit types includes comprehensive audits, single issue audits, VAT refund audits, transfer pricing audits, local enquiries and unannounced spot checks however the plans do not include cases that require the use of an indirect audit methodology. The LTO conducts its own risk assessment and case selection processes and submits a proposed plan to HQ for approval. The LTO audit plan includes a specific focus on key economic sectors (financial institutions, insurance) and international taxation (including transfer pricing) compliance risks. The impact of audits on taxpayer compliance is not routinely evaluated.

A comprehensive manual sets out the procedures that auditors (controllers) must follow when undertaking an audit. It is updated on a regular basis with the last update made in January 2024. The manual is complemented by several subsidiary manuals that provide specific topical guidance (e.g. non-profit organizations, cryptocurrencies, property sales). Auditors are required to adhere to the procedures in the manuals for all stages of an audit - at the commencement of, during and when finalizing an audit. Detailed guidance on developing an audit plan, creating a taxpayer profile, using templates for working papers and advising taxpayers of audit findings is provided. It also sets out the requirement for auditors to provide information on dispute rights and procedures once an audit has been finalized. An auditor training program, with modules based on various elements of the audit manual, is delivered each year through the FASR's training academy. No sector-specific audit methodology manuals have been developed for any major economic sector/industry.

³⁴ The indicator in the 2015 TADAT FG comprised two dimensions, with Dimension 2 corresponding to the current indicator P6-20 according to 2019 TADAT FG.

The quality of taxpayer audits is monitored at a national level by audit staff using the compliance case management system (system of expert support -SEP) and at the audit manager level in regional offices. However, there is no designated committee that compiles summary reports from this monitoring. A documented procedure is followed to assess the quality of audits including a checklist recorded on the compliance case management system. Although summary analysis of the outcomes from this monitoring of the quality of audits is not routinely documented, any deficiencies identified by audit managers are individually discussed with the auditor during monitoring visit to the auditor's regional office.

Detailed audit statistics are prepared monthly for the senior management committee, but the effectiveness of the audit function is not assessed, and surveys of audited taxpayers are not conducted. The audit performance reports set out the number of cases finalized, additional tax payable, penalties imposed, analysis of audit strike rates and elapsed time of audits. The reports, which are collated at a national and regional level, cover different audit types, and include statistical summaries of outputs from audits of high-risk sectors. The number of audit adjustments accepted unchallenged (through an objection or appeal) is also monitored. There was no evidence that qualitative analysis of audit performance is undertaken and there is no narrative or assessment on compliance trends and anomalies that informs the effectiveness of the audit function. However, FASR advised that a new indicator that measures taxpayers' compliance behavior after an audit will be implemented in 2025.

P6-20: Use of large-scale data-matching systems to detect inaccurate reporting.

For this indicator, one measurement dimension provides an indication of the extent to which the tax administration leverages technology to screen large numbers of taxpayer records against third-party information to detect discrepancies and encourage correct reporting. Assessed scores are shown in Table 21 followed by an explanation of reasons underlying the assessment.

Table 21. P6-20 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P6-20. The extent of large-scale automated crosschecking to verify information reported in tax declarations.	M1	C	C

Data from the FASR's internal sources and some external sources is used to undertake large scale automatic cross checking to verify amounts reported by taxpayers in their tax declarations. A sophisticated analytical tool (AKV) is used to cross check VAT declaration information with VAT control statements. Manual cross checking using data from customs, e-cashier and register of financial statements is also undertaken. The FASR also uses data reported to it through the third-party reporting regimes for withholding arrangements (e.g., wages/salaries, dividends, interest). Rental property, sale of goods and personal services data from digital platform

traders received by the FASR through the EU's automatic exchange of information protocol (Directive on Administrative Cooperation (DAC) 7) is used to cross match with PIT declarations. Bank account data from domestic financial institutions and social security data is not yet available for large scale automated cross checking. However, interest, dividend and other income received by Slovakian taxpayers in other EU jurisdictions, collected through EU's automatic exchange of information as required by DAC 2, is cross checked.

P6-21: Initiatives undertaken to encourage accurate reporting

This indicator assesses the nature and scope of cooperative compliance and other proactive initiatives undertaken to encourage accurate reporting. Assessed scores are shown in Table 22 followed by an explanation of reasons underlying the assessment.

Table 22. P6-21 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P6-21. The nature and scope of proactive initiatives undertaken to encourage accurate reporting.	M1	C	A

The FASR has a system of issuing binding public and private rulings and a cooperative compliance program. The public rulings clarify policy positions including those related to new legislation and are published on the FASR's website. There is a system³⁵ for taxpayers to request a private binding ruling. Advanced pricing agreements (APA) are also available for a fee³⁶. Since 2019, the FASR has a program³⁷ that allows taxpayers to enter into a cooperative compliance agreement with the administration.

P6-22: Monitoring the tax gap to assess inaccuracy of reporting levels

This indicator examines the soundness of methods used by the tax administration to monitor the extent of inaccurate reporting in declarations. The assessed score is shown in Table 23 followed by an explanation of reasons underlying the assessment.

³⁵ A fee (either EUR 500 or EUR 1000 depending on the taxpayer's reliability index rating), is payable when the request is submitted. Eight private binding rulings were issued in 2022 and nine were issued in 2023.

³⁶ EUR 10,000 for a unilateral approval and EUR 30,000 for an approval based on a double taxation treaty – these fees are discounted by 50 percent if the taxpayer has a good reliability index rating. Three APAs were issued in each of the years 2022 and 2023.

³⁷ A taxpayer must meet a set of prescribed conditions before the administration agrees to a memorandum of understanding with the taxpayer. To date, five taxpayers have entered into cooperative compliance agreements with the FASR.

Table 23. P6-22 Assessment

Measurement dimensions	Scoring Method	Score 2018	Score 2024
P6-22. The soundness of tax gap analysis method/s used by the tax administration to monitor the extent of inaccurate reporting.	M1	B	C

Annual VAT and CIT gap studies are undertaken; however, the studies have largely not been used to design interventions to improve the accuracy of reporting. An annual VAT gap analysis is conducted and published under the EC VAT gap program and a second VAT gap analysis is performed by FASR. The CIT gap analysis methodology has not been subjected to independent credibility testing and is published on a more ad hoc basis. The FASR does not have a current random audit program.

G. POA 7: Effective Tax Dispute Resolution

This POA deals with the process by which a taxpayer seeks an independent review, on grounds of facts or interpretation of the law, of a tax assessment resulting from an audit.

Above all, a tax dispute processes must safeguard a taxpayer's right to challenge a tax assessment and get a fair hearing. The process should be based on a legal framework, be known and understood by taxpayers, be easily accessible, guarantee transparent independent decision-making, and resolve disputed matters in a timely manner.

Three performance indicators are used to assess POA 7:

- P7-23—Existence of an independent, workable, and graduated dispute resolution process.
- P7-24—Time taken to resolve disputes.
- P7-25—Degree to which dispute outcomes are acted upon.

P7-23: Existence of an independent, workable, and graduated resolution process

For this indicator three measurement dimensions assess: (1) the extent to which a dispute may be escalated to an independent external tribunal or court where a taxpayer is dissatisfied with the result of the tax administration's review process; (2) the extent to which the tax administration's review process is truly independent; and (3) the extent to which taxpayers are informed of their rights and avenues of review. Assessed scores are shown in Table 24 followed by an explanation of reasons underlying the assessment.

Table 24. P7-23 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P7-23-1. The extent to which an appropriately graduated mechanism of administrative and judicial review is available to, and used by, taxpayers.	M2	C		B	
P7-23-2. Whether the administrative review mechanism is independent of the audit process.		D	C	A	A
P7-23-3. Whether information on the dispute process is published, and whether taxpayers are explicitly made aware of it.		C		A	

A strong tax dispute resolution mechanism is in place; however the first stage within the FASR consists of two layers. The taxpayer must file an appeal with the tax office that issued the original assessment. The tax office can either fully accept the appeal or refer the case to the Administrative Review Unit within the Tax Proceedings Department (TPD). Following the Administrative Review Unit's decision, the taxpayer may appeal to the second stage, which is the specialized administrative court. The three administrative courts were established with the law 151/2022 and started to operate in June 1, 2023. After a resolution at the administrative court level, there remains an option to appeal to the Supreme Administrative Court (SAC). Table 14 in Attachment III, indicates that taxpayers are actively utilizing the dispute process. In year 2023 the total number of appeals was 6673, out of which 1071 were referred to administrative courts and 281 further to the SAC.

The regional tax proceedings units are physically and organizationally independent of the audit function. The TPD has units located in each town, where the regional tax offices are situated. The unit in Banská Bystrica also deals with the appeals from the LTO. The administrative review process is regulated in the Tax Procedure Law, and the FASR has a software application to manage the appeals in a unified and structured manner.

The Tax Procedure Law requires auditors and review staff to inform taxpayers explicitly about the dispute resolution system and their rights to appeal the audit assessment. The websites of both the FASR and the Administrative Courts provide comprehensive general information on the appeals system. Additionally, the audit assessment letter, review decisions, and administrative court resolutions include guidance on how to appeal to the next stage.

P7-24: Time taken to resolve disputes

This indicator assesses how responsive the tax administration is in completing administrative reviews. Assessed scores are shown in Table 25 followed by an explanation of reasons underlying the assessment.

Table 25. P7-24 Assessment

Measurement dimensions	Scoring Method	Score 2018	Score 2024
P7-24. The time taken to complete administrative reviews.	M1	D	D

Less than 90 percent of the review cases are completed within 90 days. There is a statutory deadline of 90 days to complete an administrative review on audit assessments. According to the data provided, 79 percent of the review cases are completed within 90 days. See Table 14 in Attachment III.

P7-25: Degree to which dispute outcomes are acted upon

This indicator looks at the extent to which dispute outcomes are taken into account in determining policy, legislation, and administrative procedure. The assessed score is shown in Table 26 followed by an explanation of reasons underlying the assessment.

Table 26. P7-25 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P7-25. The extent to which the tax administration responds to dispute outcomes.	M1	C	A

All dispute outcomes, administrative decisions and court decisions, are analyzed by the FASR and impact statements are routinely prepared. Analyses and monitoring reports are submitted to the senior management of the FASR and to MoF. Decisions of courts and the Court of Justice of the EU are regularly analyzed, and analyses are sent to other organizational units of Financial Administration for the purpose of informing about the current practice of courts in tax matters. The TPD cooperates with the Methodological Department in preparing the audit manual as well as in providing analysis and follow-up input into the formulation of procedural policy changes arising from the appeal process. The FASR also organizes and attends discussion forums with representatives from MoF, Supreme Administrative Court and CTA. In these meetings recent material court resolutions are communicated and discussed. Examples have been provided for legislative changes initiated by court decisions.

H. POA 8: Efficient Revenue Management

This POA focuses on three key activities performed by tax administrations in relation to revenue management:

- Providing input to government budgeting processes of tax revenue forecasting and tax revenue estimating. (As a general rule, primary responsibility for advising the government on

tax revenue forecasts and estimates rests with the MoF. The tax administration provides data and analytical input to the forecasting and estimating processes. Ministries of Finance often set operational revenue collection targets for the tax administration based on forecasts of revenue for different taxes.)³⁸

- Maintaining a system of revenue accounts.
- Paying tax refunds.

Three performance indicators are used to assess POA 8:

- P8-26—Contribution to government tax revenue forecasting process.
- P8-27—Adequacy of the tax revenue accounting system.
- P8-28—Adequacy of tax refund processing.

P8-26: Contribution to government tax revenue forecasting process

This indicator assesses the extent of tax administration input to government tax revenue forecasting and estimating. The assessed score is shown in Table 27 followed by an explanation of reasons underlying the assessment.

Table 27. P8-26 Assessment

Measurement dimensions	Scoring Method	Score 2018	Score 2024
P8-26. The extent of tax administration input to government tax revenue forecasting and estimating.	M1	B	B

The FASR significantly contributes to the government's tax revenue forecasting process.

The Analysis and Forecasts Unit of the FASR gathers tax revenue data to generate estimates. Separately, the MoF also prepares tax revenue estimates, using relevant input data provided by the FASR, among other sources. The FASR monitors actual tax revenue collections for core taxes, comparing these against budgeted forecasts monthly. Findings from this monitoring are then reported to the senior management. Additionally, the FASR reports to the MoF information on individual factors contributing to any discrepancies between actual and budgeted tax revenues or having a significant impact on overall tax collection levels. The FASR provides VAT refund level estimates to the State Treasury. The MoF prepares and publishes an annual report on tax expenditures based on data provided by the FASR. The yearly amount of offset carried forward losses is monitored and published; however, it is not considered in the forecasting process.

³⁸ It is common for Ministries of Finance to review budget revenue forecasts and related tax collection targets during the fiscal year (particularly mid-year) to take account of changes in forecasting assumptions, especially changes in the macroeconomic environment.

P8-27: Adequacy of the tax revenue accounting system

This indicator examines the adequacy of the tax revenue accounting system. Assessed scores are shown in Table 28 followed by an explanation of reasons underlying the assessment.

Table 28. P8-27 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P8-27. Adequacy of the tax administration's revenue accounting system.	M1	C	B

The accounting system automatically records transactions in taxpayers accounts within one business day and interfaces with the MoF revenue accounting system. The IT system meets government IT and accounting standards. For payments received from taxpayers, the payment date is set as the date when funds are debited from the taxpayer's bank account, and the transaction processed the day after the payment is credited to the Treasury account. Regular internal audits are conducted to ensure that the accounting system aligns with the tax laws and accounting standards.

P8-28: Adequacy of tax refund processing

For this indicator, two measurement dimensions assess the tax administration's system of processing VAT refund claims. Assessed scores are shown in Table 29 followed by an explanation of reasons underlying the assessment.

Table 29. P8-28 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P8-28-1. Adequacy of the VAT refund system.	M2	B	C	B	B+
P8-28-2. The time taken to pay (or offset) VAT refunds.		D		A	

The FASR uses an automated, risk-based verification system for VAT refunds, categorizing taxpayers based on risk level. Taxpayers are not required to submit separate requests for refunds of excess VAT. Instead, any negative VAT balance is carried forward to the following tax period. Qualified taxpayers, however, may claim a VAT refund payable within 30 days, with sufficient budget funds allocated for this purpose. Aside from this provision, no fast-track processing is in place for regular exporters or other special cases. If a taxpayer cannot deduct an excess VAT amount in the following tax period, the tax office will refund the excess VAT within 30 days. Before issuing the refund, the amount is first applied to any outstanding debts the taxpayer may have, including liabilities on other taxes. Additionally, taxpayers are entitled to interest on delayed VAT refunds.

Over 90 percent of VAT refunds are processed within 30 days. The time for refund or offset of the negative VAT is monitored automatically by the system. Data provided by the FASR indicates that 99 percent of refund claims by number and 98 percent by value are processed on this timescale. See Attachment III, Table 15.

I. POA 9: Accountability and Transparency

Accountability and transparency are central pillars of good governance. Their institutionalization reflects the principle that tax administrations should be answerable for the way they use public resources and exercise authority. To enhance community confidence and trust, tax administrations should be openly accountable for their actions within a framework of responsibility to the minister, government, legislature, and the general public.

Four performance indicators are used to assess POA 9:

- P9-29—Internal assurance mechanisms.
- P9-30—External oversight of the tax administration.
- P9-31—Public perception of integrity.
- P9-32—Publication of activities, results, and plans.

P9-29: Internal assurance mechanisms

For this indicator, two measurement dimensions assess the internal assurance mechanisms in place to protect the tax administration from loss, error, and fraud. Assessed scores are shown in Table 30 followed by an explanation of reasons underlying the assessment.

Table 30. P9-29 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P9-29-1. Assurance provided by internal audit.	M2	C	C	C	B
P9-29-2. Staff integrity assurance mechanisms.		C		A	

The FASR has an organizationally independent internal audit department reporting to the President; however, the annual audit plan that does not include IT systems audits. The Inspection and Internal Audit Section comprises of the Internal Audit Department and the Inspection Department and reports directly to the President of the FASR. The Internal Audit Department has 37 auditors, and its operational rules and procedures are elaborated in an Internal Management Act.³⁹ Auditors receive ad hoc trainings in audit methodologies. The operations of the Internal Audit Department have not been subject to independent review in the

³⁹ Internal Management Act No 30/2024 for internal audit.

past five years. The annual internal audit plan includes internal control checks, operational performance audits and financial audits, but IT system audits are not performed. Internal audit policies, processes and procedures are centrally available on the intranet. Audit trails of user access and changes made to taxpayer data exist in FASR's integrated IT system, but user access is monitored on an ad hoc basis only. There is no system generated reports to detect incidents that threaten the confidentiality and integrity of FASR's data.

The Inspection Department (Internal Affairs) of the FASR reports directly to the President and the Code of Ethics is communicated to all staff. The Inspection Department has 49 staff, and its operational rules and procedures are elaborated in an Internal Management Act.⁴⁰ It has appropriate investigative powers and cooperates with relevant enforcement agencies, including the Inspection Service of the Police Forces and the Prosecutor's Office. Integrity related statistics are maintained and aggregated data is published in the FASR's annual report. The Code of Ethics is communicated to staff in the course of the induction training of new employees and, later, upon request of a head of unit. New employees must also take the oath, which encompasses an acknowledgement of the Code of Ethics, and records of acknowledgements are kept. Additionally, the Code of Ethics is published on the intranet and displayed in each office.

P9-30: External oversight of the tax administration

Two measurement dimensions of this indicator assess: (1) the extent of independent external oversight of the tax administration's operations and financial performance; and (2) the investigation process for suspected wrongdoing and maladministration. Assessed scores are shown in Table 31 followed by an explanation of reasons underlying the assessment.

Table 31. P9-30 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P9-30-1. The extent of independent external oversight of the tax administration's operations and financial performance.	M2	B	C	D	D
P9-30-2. The investigation process for suspected wrongdoing and maladministration.		D		D	

The extent of independent external oversight of the FASR is limited. The Supreme Audit Office (SAO) carries out operational audits of FASR's performance and publishes its reports on its website, comprising its findings, recommendations and the FASR's responses to the recommendations. The SAO's annual program is made public on its website. The MoF annually contracts an audit firm to perform the audit of the MoF's financial statements⁴¹, but these

⁴⁰ Internal Management Act No. 29/2024 for internal inspections.

⁴¹ The consolidated financial statements of the MoF include the financial statements of the FASR.

financial statements are not subject to oversight by the Supreme Audit Office (SAO) or any other external review body.

The external investigation process for suspected wrongdoing and maladministration is limited. The ombudsman, which is called the “Public Defender of Rights” in the Slovak Republic, has general competence to protect the fundamental rights and freedoms of individuals and entities in proceedings before public authorities if their action, decision-making or inaction is contrary to the rule of law.⁴² However, no evidence has been provided of ombudsman’s investigations of taxpayer complaints about the treatment they have received from the FASR. For the investigation of serious cases of alleged corrupt conduct of tax officials, the FASR Inspection and Internal Control Section cooperates with the Police Forces based on formal agreements. However, the FASR’s anti-corruption policies are not overseen by an anti-corruption agency.

P9-31: Public perception of integrity

This indicator examines measures taken to gauge public confidence in the tax administration. The assessed score is shown in Table 32 followed by an explanation of reasons underlying the assessment.

Table 32. P9-31 Assessment

Measurement dimension	Scoring Method	Score 2018	Score 2024
P9-31. The mechanism for monitoring public confidence in the tax administration.	M1	D	D

Public confidence in the tax administration is not monitored by surveys. Neither the FASR nor a third party conducted surveys to monitor trends in public confidence in tax administration in the past years.

P9-32: Publication of activities, results, and plans

Two measurement dimensions of this indicator assess the extent of: (1) public reporting of financial and operational performance; and (2) publication of future directions and plans. Assessed scores are shown in Table 33 followed by an explanation of reasons underlying the assessment.

⁴² The institution of the ombudsman is incorporated in Art. 151a of the Constitution of the Slovak Republic.

Table 33. P9-32 Assessment

Measurement dimensions	Scoring Method	Score 2018		Score 2024	
P9-32-1. The extent to which the financial and operational performance of the tax administration is made public, and the timeliness of publication.	M2	A	B	A	B
P9-32-2. The extent to which the tax administration's future directions and plans are made public, and the timeliness of publication.		C		C	

Annual reports are published within six months of the end of the fiscal year. The annual reports outline the full financial and operational performance of the FASR and are made public on the website of the FASR.

Elements of the FASR's plans are made public within 3 months. The strategy for the FASR is documented by the MoF in the FASR Development Strategy for 2021-2024 and, accordingly, the operational plans are elaborated by the FASR in the Conception of Development. The FASR Development Strategy is published on the website of the MoF, but the Conception of Development is only available internally on the intranet of the FASR. Additionally, elements of the strategic plan are included in the annual report of the FASR which is prepared within three months of the commencement of the period covered by the plans.

Attachment I. TADAT Framework

Performance outcome areas

TADAT assesses the performance of a country's tax administration system by reference to nine outcome areas:

1. **Integrity of the registered taxpayer base:** Registration of taxpayers and maintenance of a complete and accurate taxpayer database is fundamental to effective tax administration.
2. **Effective risk management:** Performance improves when risks to revenue and tax administration operations are identified and systematically managed.
3. **Supporting voluntary compliance:** Usually, most taxpayers will meet their tax obligations if they are given the necessary information and support to enable them to comply voluntarily.
4. **On-time filing of declarations:** Timely filing is essential because the filing of a tax declaration is a principal means by which a taxpayer's tax liability is established and becomes due and payable.
5. **On-time payment of taxes:** Non-payment and late payment of taxes can have a detrimental effect on government budgets and cash management. Collection of tax arrears is costly and time consuming.
6. **Accurate reporting in declarations:** Tax systems rely heavily on complete and accurate reporting of information in tax declarations. Audit and other verification activities, and proactive initiatives of taxpayer assistance, promote accurate reporting and mitigate tax fraud.
7. **Effective Tax Dispute Resolution:** Independent, accessible, and efficient review mechanisms safeguard a taxpayer's right to challenge a tax assessment and get a fair hearing in a timely manner.
8. **Efficient revenue management:** Tax revenue collections must be fully accounted for, monitored against budget expectations, and analyzed to inform government revenue forecasting. Legitimate tax refunds to individuals and businesses must be paid promptly.



9. **Accountability and transparency:** As public institutions, tax administrations are answerable for the way they use public resources and exercise authority. Community confidence and trust are enhanced when there is open accountability for administrative actions within a framework of responsibility to the minister, legislature, and general community.

Indicators and associated measurement dimensions

A set of 32 high-level indicators critical to tax administration performance are linked to the performance outcome areas. It is these indicators that are scored and reported on. A total of 55 measurement dimensions are taken into account in arriving at the indicator scores. Each indicator has between one and five measurement dimensions.

Repeated assessments will provide information on the extent to which a country's tax administration is improving.

Scoring methodology

The assessment of indicators follows the same approach followed in the Public Expenditure and Financial Accountability (PEFA) diagnostic tool so as to aid comparability where both tools are used.

Each of TADAT's 55 measurement dimensions is assessed separately. The overall score for an indicator is based on the assessment of the individual dimensions of the indicator. Combining the scores for dimensions into an overall score for an indicator is done using one of two methods: Method 1 (M1) or Method 2 (M2). For both M1 and M2, the four-point 'ABCD' scale is used to score each dimension and indicator.

Method M1 is used for all single dimensional indicators and for multi-dimensional indicators where poor performance on one dimension of the indicator is likely to undermine the impact of good performance on other dimensions of the same indicator (in other words, by the weakest link in the connected dimensions of the indicator).

Method M2 is based on averaging the scores for individual dimensions of an indicator. It is used for selected multi-dimensional indicators where a low score on one dimension of the indicator does not necessarily undermine the impact of higher scores on other dimensions for the same indicator.

Attachment II. Slovak Republic: Country Snapshot

Geography	The Slovak Republic is a landlocked country in Central Europe with an area of approximately 49,000 square kilometers. The Slovak Republic is bordered by five countries: Poland to the north, Ukraine to the east, Hungary to the south, Austria to the west, and the Czech Republic to the northwest. The capital and largest city is Bratislava, while the second largest city is Košice.
Population	5,499,318 in 2024. (Source: https://worldpopulationreview.com/countries/slovakia)
Adult literacy rate	99.6 percent of adults aged 15 and above can read and write in 2024.
Gross Domestic Product	2024 GDP Current Prices: 142,62 billion US dollars. (Source: https://www.imf.org/external/datamapper/NGDPD@WEO/OEMDC/ADVEC/WEOORLD/SVK)
Per capita GDP	US\$ 26.29 thousand. (Source: https://www.imf.org/external/datamapper/NGDPDPC@WEO/OEMDC/ADVEC/WEOORLD/SVK)
Main industries	Automotive industry; electronics and electrical engineering; machinery and engineering; IT and software development industry; textiles and apparel industry; food processing; tourism.
Communications	Internet users per 100 people in 2021: 89 Mobile 'phone subscribers per 100 people in 2022: 132 (Source: https://www.cia.gov/the-world-factbook/countries/slovakia)
Main taxes	VAT, PIT, PAYE, CIT, Excise.
Tax-to-GDP	41.5 percent of GDP in 2023 including social contributions. (Source: <i>IMF Staff Report for the 2023 Article IV Consultation with Slovak Republic – March 2024</i>)
Number of active taxpayers	CIT (391,344); PAYE (351,889), PIT (823,979); VAT (275,384) (2023).
Main collection agency	Financial Administration Slovak Republic - FASR
Number of staff in the main collection agency	5,646 employees. (Source: ISORA 2022)
Financial Year	Calendar Year

Attachment III. Data Tables

A. Tax Revenue Collections

Table 1. Tax Revenue Collections, 2021-2023 ¹			
	2021	2022	2023
Euros			
National budgeted tax revenue forecast²	15,724,459	18,339,143	21,915,811
Total tax revenue collections	17,814,310	20,208,203	22,337,838
Corporate Income Tax (CIT)	3,530,954	3,918,697	4,364,969
Personal Income Tax (PIT)	3,759,520	4,125,684	4,662,100
Pay As You Earn (PAYE) withholding by employers ⁴³	n. a.	n. a.	n. a.
Value Added Tax (VAT) net ⁴⁴	7,494,068	8,440,843	9,847,830
- Value-Added Tax (VAT)—gross domestic collections	11,799,582	13,719,080	15,419,045
- Value-Added Tax (VAT)—collected on imports	3,244,031	3,929,541	3,670,395
- Value-Added Tax (VAT)—refunds paid	(7,549,545)	(9,207,778)	(9,241,610)
Excises on domestic transactions	2,397,634	2,529,056	2,599,053
Excises—collected on imports	1,557	1,958	994
Social contribution collections	n. a.	n. a.	n. a.
Other domestic taxes ³	630,577	1,191,965	862,892
In percent of total tax revenue collections			
Total tax revenue collections	100.0	100.0	100.0
Corporate Income Tax (CIT)	19.8	19.4	19.5
Personal Income Tax (PIT)	21.1	20.4	20.9
Pay As You Earn (PAYE) withholding by employers			
Value Added Tax (VAT) net	42.1	41.8	44.1
- Value-Added Tax (VAT)—gross domestic collections	66.2	67.9	69.0
- Value-Added Tax (VAT)—collected on imports	18.2	19.4	16.4
- Value-Added Tax (VAT)—refunds paid	(44.5)	(44.0)	(43.8)
Excises—collected on domestic transactions	13.5	12.5	11.6
Excises—collected on imports	0.0	0.0	0.0
Social contribution collections	n. a.	n. a.	n. a.
Other domestic taxes	3.5	5.9	3.9
In percent of GDP			
Total tax revenue collections	17.8	18.4	18.2
Corporate Income Tax (CIT)	3.5	3.6	3.6
Personal Income Tax (PIT)	3.8	3.8	3.8
Pay As You Earn (PAYE) withholding by employers			
Value Added Tax (VAT) net	7.5	7.7	8.0
- Value-Added Tax (VAT)—gross domestic collections	11.8	12.5	12.6
- Value-Added Tax (VAT)—collected on imports	3.2	3.6	3.0
- Value-Added Tax (VAT)—refunds paid	(7.4)	(7.5)	(7.4)
Excises—collected on domestic transactions	2.4	2.3	2.1
Excises—collected on imports	0.0	0.0	0.0

⁴³ FASR systems are unable to report separately the PAYE withholding by employers value. The PAYE value is included in the total PIT amount.

⁴⁴ Value Added Tax = (gross domestic VAT collected + VAT collected on imports) – VAT refunds paid.

Social contribution collections	n. a.	n. a.	n. a.
Other domestic taxes	0.6	1.1	0.7
Nominal GDP in Euros	100,244,547	109,762,018	122,812,795

Explanatory notes:

¹ This table gathers data for three fiscal years (e.g. 2021-23) in respect of all domestic tax revenues collected by the tax administration at the national level, plus VAT and **excise tax** collected on imports by the customs and/or other agency.

² This forecast is normally set by the MoF (or equivalent) with input from the tax administration and, for purposes of this table, should only cover the taxes listed in the table. The final budgeted forecast, as adjusted through any mid-year review process, should be used.

³ 'Other domestic taxes collected at the national level by the tax administration include, for example, property taxes, financial transaction taxes, and environment taxes. Other domestic taxes in the Slovak Republic contain withholding tax, motor vehicle tax, taxes on international trade, special levy on selected financial institutions, special levy on enterprises in regulated sector.

B. Movements in the Taxpayer Register

Table 2. Movements in the Taxpayer Register 2021 - 2023

(Ref: POA1)

	Registered taxpayers¹ [A]	Taxpayers otherwise not required to file² [B]	Taxpayers Expected to File [C] = [(A) – (B)]³	Memorandum items⁴ [D]	
				New Registrations [D1]	Taxpayers deregistered during year [D2]
2021					
Corporate income tax	361,386	23,484	337,902	20,583	15,149
Personal income tax	744,686	226,984	517,702	71,630	32,290
PAYE withholding (# of employers)	267,150	92,262	174,888	12,853	17,834
Value Added Tax	249,979	21,466	228,513	14,899	13,121
Domestic excise tax⁵	4,136	3,638	498	194	192
Other taxpayers					
2022					
Corporate income tax	376,066	22,239	353,827	21,590	6,569
Personal income tax	788,985	246,143	542,842	75,315	31,374
PAYE withholding (# of employers)	269,006	90,902	178,104	13,257	11,279
Value Added Tax	262,567	40,072	222,495	16,130	10,272
Domestic excise tax⁵	4,172	3,680	492	249	213
Other taxpayers					
2023					
Corporate income tax	391,344	19,833	371,511	21,124	5,357
Personal income tax	823,979	269,362	554,617	71,344	31,008
PAYE withholding (# of employers)	351,889	166,422	185,467	96,257	10,696
Value Added Tax	275,384	55,060	220,324	17,032	12,254
Domestic excise tax⁵	5,689	5,198	491	1,716	201
Other taxpayers					

Explanatory Notes:

¹ A registered taxpayer who is in the tax administration's taxpayer database.

² Taxpayers not required to file declarations' means taxpayers who are registered but are currently not required to file by law or regulation and are explicitly flagged in the automated tax administration system.

³ Expected filing calculations to be used in Indicator P4-12.

⁴ Taxpayer register activity information.

⁵ For purposes of a TADAT assessment, the focus is on those registered domestic excise taxpayers who trade in goods/services that contribute 70 percent of the total domestic excise revenue by value.

FASR notes: From 01.01.2023, there was a legislative change in the method of registration for income tax for businesses and individuals registered in the Business Register of the Slovak Republic and in The trade register of the Slovak Republic.

Until the end of 2022, we registered tax payers on the basis of a submitted application for registration separately for income tax and for pay as you earn tax (PAYE).

From 01.01.2023 new business do not submit an application for income tax registration to the tax administrator, but are registered by official authority on the basis of data taken from the Register of Legal entities which were taken into this register from The Business Register of the Slovak Republic and from The trade register of the Slovak Republic.

Pay as you earn tax is subtype of income tax. So this means that we automatically register tax entities on the basis of data received from the reference register for income tax and PAYE at the same time. This change occurred as a result of the law removing the notification obligation for taxpayers that they have become PAYE payers. The absence of this notification obligation is solved in our registration database and our IT system by recording all the reasons for registration falling under income tax.

Therefore, there is a visible increase in the number of entities registered for PAYE in 2023 compared to 2022.

C. Telephone Enquiries

(Ref: POA 3)

Table 3. Telephone Enquiry Call Waiting Time			
Month	Total number of telephone enquiry calls received	Telephone enquiry calls answered within 6 minutes' waiting time	
		Number	In percent of total calls
September 2023	10,923	N/A	N/A
October 2023	12,109	N/A	N/A
November 2023	11,428	N/A	N/A
December 2023	10,823	N/A	N/A
January 2024	20,656	N/A	N/A
February 2024	23,108	N/A	N/A
March 202	29,790	N/A	N/A
April 2024	19,274	N/A	N/A
May 2024	13,636	N/A	N/A
June 2024	13,184	N/A	N/A
July 2024	12,089	N/A	N/A
August 2024	9,361	N/A	N/A
12-month total	186,381	N/A	N/A

D. Filing of Tax Declarations

(Ref: POA 4)

Table 4. On-time Filing of CIT Declarations for 2023

	Number of declarations filed on-time ¹	Number of declarations expected to be filed ²	On-time filing rate ³ (In percent)
All CIT taxpayers	311,199	371,511	83.7
Large taxpayers only	934	938	99.6

Explanatory notes

¹ 'On-time' filing means declarations (also known as 'returns') filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

² 'Expected declarations' means the number of CIT declarations that the tax administration expected to receive from registered CIT taxpayers that were required by law to file declarations.

³ The 'on-time filing rate' is the number of declarations filed by the statutory due date as a percentage of the total number of declarations expected from registered taxpayers, i.e. expressed as a ratio:

$$\frac{\text{Number of CIT declarations filed by the due date}}{\text{Number of declarations expected from active CIT taxpayers}} \times 100$$

Table 5. On-time Filing of PIT Declarations for 2023

Number of declarations filed on-time ¹	Number of declarations expected to be filed ²	On-time filing rate ³ (In percent)
541,952	554,617	97.7

Explanatory notes:

¹ 'On-time' filing means declarations (also known as 'returns') filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

² 'Expected declarations' means the number of PIT declarations that the tax administration expected to receive from registered PIT taxpayers that were required by law to file declarations.

³ The 'on-time filing rate' is the number of declarations filed by the statutory due date as a percentage of the total number of declarations expected from registered taxpayers, i.e. expressed as a ratio:

$$\frac{\text{Number of PIT declarations filed by the due date}}{\text{Number of PIT declarations expected from active PIT taxpayers}} \times 100$$

**Table 6. On-time Filing of VAT Declarations—All VAT taxpayers
September 2023 to August 2024**

Month	Number of declarations filed on-time ¹	Number of declarations expected to be filed ²	On-time filing rate ³ (In percent)
September 2023	215,620	218,680	98.6
October 2023	181,692	184,167	98.7
November 2023	181,890	184,779	98.4
December 2023	217,214	220,324	98.6
January 2024	183,073	186,232	98.3
February 2024	184,087	186,961	98.5
March 2024	218,351	221,749	98.5
April 2024	185,840	188,413	98.6
May 2024	186,217	189,167	98.4
June 2024	219,780	223,320	98.4
July 2024	187,594	190,346	98.6
August 2024	188,226	192,965	97.5
12-month total	2,349,584	2,387,103	98.5

Explanatory notes:

¹ 'On-time' filing means declarations filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

² 'Expected declarations' means the number of VAT declarations that the tax administration expected to receive from registered VAT taxpayers that were required by law to file declarations.

³ The 'on-time filing rate' is the number of VAT declarations filed by the statutory due date as a percentage of the total number of declarations expected from registered VAT taxpayers, i.e. expressed as a ratio:

$$\frac{\text{Number of VAT declarations filed by the due date}}{\text{Number of declarations expected from active VAT taxpayers}} \times 100$$

Table 7. On-time Filing of VAT Declarations—Large taxpayers only
September 2023 to August 2024

Month	Number of declarations filed on-time ¹	Number of declarations expected to be filed ²	On-time filing rate ³ (In percent)
September 2023	893	896	99.7
October 2023	885	891	99.3
November 2023	888	892	99.6
December 2023	888	892	99.6
January 2024	878	884	99.6
February 2024	882	886	99.6
March 2024	879	883	99.6
April 2024	880	882	99.8
May 2024	883	884	99.9
June 2024	880	881	99.9
July 2024	874	877	99.7
August 2024	893	896	99.7
12-month total	9,712	9,748	99.6

Explanatory notes:

¹ 'On-time' filing means declarations filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

² 'Expected declarations' means the number of VAT declarations that the tax administration expected to receive from large taxpayers that were required by law to file VAT declarations.

³ The 'on-time filing rate' is the number of VAT declarations filed by large taxpayers by the statutory due date as a percentage of the total number of VAT declarations expected from large taxpayers, i.e. expressed as a ratio:

$$\frac{\text{Number of VAT declarations filed by the due date by large taxpayers}}{\text{Number of VAT declarations expected from active large taxpayers}} \times 100$$

Table 8. On-time Filing of Domestic Excise Tax Declarations
August 2023 to July 2024

Month	Number of declarations filed on-time ¹	Number of declarations expected to be filed ²	On-time filing rate ³ (In percent)
August 2023	466	490	95.1
September 2023	474	494	95.9
October 2023	476	495	96.2
November 2023	475	491	96.7
December 2023	467	490	95.3
January 2024	461	486	94.9
February 2024	463	483	95.9
March 2024	463	487	95.1
April 2024	466	489	95.3
May 2024	451	486	92.8
June 2024	460	483	95.2
July 2024	456	484	94.2
12-month total	5,578	5,858	95.2

Explanatory notes:

¹ 'On-time' filing means declarations filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy) by registered domestic excise tax taxpayers who contribute up to 70 percent, by value, of the total domestic excise tax revenue.

² 'Expected declarations' means the number of excise tax declarations that the tax administration expected to receive from registered domestic excise tax taxpayers (the focus is on those registered domestic excise taxpayers who trade in the categories of goods/services that contribute 70 percent of the total domestic excise revenue by value) that are required by law to file excise tax declarations.

³ The 'on-time filing rate' is the number of excise tax declarations filed by taxpayers by the statutory due date as a percentage of the total number of excise duties declarations expected from registered domestic excise tax taxpayers who trade in the categories of goods/services that contribute 70 percent of the total domestic excise revenue by value, i.e. expressed as a ratio:

$$\frac{\text{Number of domestic excise tax declarations filed by the due date}}{\text{No. of domestic excise tax declarations expected from active domestic excise tax taxpayers}} \times 100$$

Table 9. On-time Filing of Domestic Excise Tax Declarations—Large taxpayers only
August 2023 to July 2024

Month	Number of declarations filed on-time ¹	Number of declarations expected to be filed ²	On-time filing rate ³ (In percent)
August 2023	49	50	98.0
September 2023	49	50	98.0
October 2023	49	50	98.0
November 2023	49	50	98.0
December 2023	49	51	96.1
January 2024	48	51	94.1
February 2024	50	52	96.2
March 2024	51	52	98.1
April 2024	51	52	98.1
May 2024	51	52	98.1
June 2024	51	52	98.1
July 2024	51	52	98.1
12-month total	598	614	97.4

Explanatory notes:

¹ 'On-time' filing means declarations filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy) by large taxpayers registered for domestic excise tax.

² 'Expected declarations' means the number of excise tax declarations that the tax administration expected to receive from ALL large taxpayers registered for domestic excise tax and are required by law to file excise tax declarations.

³ The 'on-time filing rate' is the number of excise tax declarations filed by large taxpayers by the statutory due date as a percentage of the total number of excise duties declarations expected from large taxpayers registered for domestic excise tax taxpayers, i.e. expressed as a ratio:

$$\frac{\text{Number of domestic excise tax declarations large taxpayers filed by the due date}}{\text{No. of domestic excise tax declarations expected active large taxpayers registered for domestic excise tax}} \times 100$$

FASR notes: In the area of excise taxes, the Slovak legislation does not define the criteria for "Large taxpayers". FASR has used the same definition of "Large taxpayers" and the same criteria for "Large taxpayers" as for the area of VAT were applied ("Large taxpayers" / Specific economic operators are defined in the Law about FA SR_35_2019, section 6, (2) g) "taxable entity which achieved the annual turnover of no less than EUR 40,000,000 for each of two consecutive tax periods").

However, in this case, among the evaluated entities, for which the data are shown in the table above, there were also entities that trade with excise goods only marginally. In the event that a different criterion was chosen (for example, the monthly amount of paid excise duty is more than 1 million euros), the evaluated subjects would be "big players" in the field of excise taxes and the ratio of declarations filed on-time to all declarations expected to be filed would be 1:1, or 100%.

**Table 10. On-time Filing of PAYE Withholding Declarations (filed by employers)
September 2023 to August 2024**

Month	Number of declarations filed on-time ¹	Number of declarations expected to be filed ²	On-time filing rate ³ (In percent)
September 2023	182,167	185,183	98.4
October 2023	182,119	185,062	98.4
November 2023	182,527	185,299	98.5
December 2023	182,811	185,467	98.6
January 2024	179,071	182,215	98.3
February 2024	180,435	182,771	98.3
March 2024	181,690	183,996	98.8
April 2024	181,520	184,380	98.5
May 2024	182,316	185,002	98.6
June 2024	183,872	186,190	98.8
July 2024	183,782	186,056	98.8
August 2024	183,824	186,161	98.8
12-month total	2,186,134	2,217,782	98.6

Explanatory notes:

¹ 'On-time' filing means declarations filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

² 'Expected declarations' means the number of PAYE withholding declarations that the tax administration expected to receive from registered employers with PAYE withholding obligations that were required by law to file declarations.

³ The 'on-time filing rate' is the number of PAYE withholding declarations filed by employers by the statutory due date as a percentage of the total number of PAYE withholding declarations expected from registered employers, i.e. expressed as a ratio:

$$\frac{\text{Number of PAYE withholding declarations filed by the due date}}{\text{Number of PAYE withholding declarations expected from registered employers}} \times 100\%$$

E. Electronic Services

(Ref: POAs 4 and 5)

Table 11. Use of Electronic Services 2021-2023¹

	2021	2022	2023
Electronic filing² (In percent of all declarations filed for each tax type)			
CIT	97.3	98.6	98.9
PIT	81.7	82.7	83.5
PAYE (Withholding)	97.2	97.7	98
VAT	100	100	100
Domestic excise tax (for all registered taxpayers)	94.8	95.9	95.2
Large taxpayers (all core taxes)	99.9	99.9	99.9
Electronic payments³ (In percent of total number of payments received for each tax type)			
CIT	99.5	99.6	99.7
PIT	96.1	96.7	97.2
PAYE (Withholding)	99.5	99.6	99.6
VAT	99.4	99.5	99.6
Domestic excise tax (for all registered taxpayers)	98.3	98.7	98.9
Large taxpayers (all core taxes)	100.0	100.0	100.0
Electronic payments (In percent of total value of payments received for each tax type)			
CIT	99.5	99.6	99.7
PIT	96.1	96.7	97.2
PAYE (Withholding)	99.5	99.6	99.6
VAT	99.4	99.5	99.6
Domestic excise tax (for all registered taxpayers)	98.3	98.7	98.9
Large taxpayers (all core taxes)	100.0	100.0	100.0

Explanatory notes:

¹ Data in this table will provide an indicator of the extent to which the tax administration is using modern technology to transform operations, namely in areas of filing and payment.

² For purposes of this table, electronic filing involves facilities that enable taxpayers to complete tax declarations online and file those declarations via the Internet.

³ An electronic payment is a payment made from one bank account to another via electronic means without the direct intervention of bank staff instead of using cash or check, in person or by mail. Methods of electronic payment include credit cards, debit cards, and electronic funds transfer (where money is electronically transferred via the Internet from a taxpayer's bank account to the Treasury account). Electronic payments may be made, for example, by mobile telephone where technology is used to turn mobile phones into an Internet terminal from which payments can be made.

F. Payments

(Ref: POA 5)

Table 12. VAT Payments Made During 2023

	VAT payments made on-time ¹		VAT payments due ²		On-time payment rate ³ (In percent)	
	All VAT payers	Large VAT payers	All VAT payers	Large VAT payers	All VAT payers	Large VAT payers
Number of payments	1,366,839	13,021	1,693,256	13,501	80.7	96.4
Value of payments (In thousands of Euros)	13,751,492	6,916,078	15,271,414	7,099,496	90.0	97.4

Explanatory notes:

¹ 'On-time' payment means paid on or before the statutory due date for payment (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

² 'Payments due' include all payments due, whether self-assessed or administratively assessed (including as a result of an audit).

³ The 'on-time payment rate' is the number (or value) of VAT payments made by the statutory due date in percent of the total number (or value) of VAT payments due, i.e., expressed as ratios:

The on-time payment rate by number is: $\frac{\text{Number of VAT payments made by the due date}}{\text{Total number of VAT payments due}} \times 100$

The on-time payment rate by value is: $\frac{\text{Value of VAT payments made by the due date}}{\text{Total value of VAT payments due}} \times 100$

G. Domestic Tax Arrears

(Ref: POA 5)

Table 13. Value of Tax Arrears, 2021-2023¹

	2021	2022	2023
	In thousands of Euros		
Total core tax revenue collections (from Table 1) (A)	17,814,310	20,208,203	22,337,838
Total core tax arrears at end of fiscal year ² (B)	3,336,236	3,364,044	3,137,109
Of which: Collectible ³ (C)	176,433	205,778	193,591
Of which: More than 12 months' old (D)	2,286,656	2,493,332	2,303,977
Ratio of (B) to (A) ⁴	18.7	16.7	14.0
Ratio of (C) to (A) ⁵	1.0	1.0	0.9
Ratio of (D) to (B) ⁶	68.5	74.1	73.4

Explanatory notes:

¹ Data in this table will be used in assessing the value of core tax arrears relative to annual collections and examining the extent to which unpaid tax liabilities are significantly overdue (i.e. older than 12 months).

² 'Total core tax arrears' include tax, penalties, and accumulated interest.

³ 'Collectible' core tax arrears is defined as the total amount of domestic tax, including interest and penalties, that is overdue for payment, and which is not subject to collection impediments. Collectible core tax arrears therefore generally exclude: (a) amounts formally disputed by the taxpayer and for which collection action has been suspended pending the outcome, (b) amounts that are not legally recoverable (e.g., debt foregone through bankruptcy), and (c) arrears otherwise uncollectible (e.g., the debtor has no funds or other assets).

⁴ i.e. $\frac{\text{Value of total core tax arrears at end of fiscal year (B)}}{\text{Total core tax collected for fiscal year (A)}} \times 100$

⁵ i.e. $\frac{\text{Value of collectible core tax arrears at end of fiscal year (C)}}{\text{Total core tax collected for fiscal year (A)}} \times 100$

⁶ i.e. $\frac{\text{Value of core tax arrears >12 months' old at end of year (D)}}{\text{Value of total core tax arrears at end of fiscal year (B)}} \times 100$

H. Tax Dispute Resolution

(Ref: POA 7)

Table 14. Finalization of Administrative Reviews

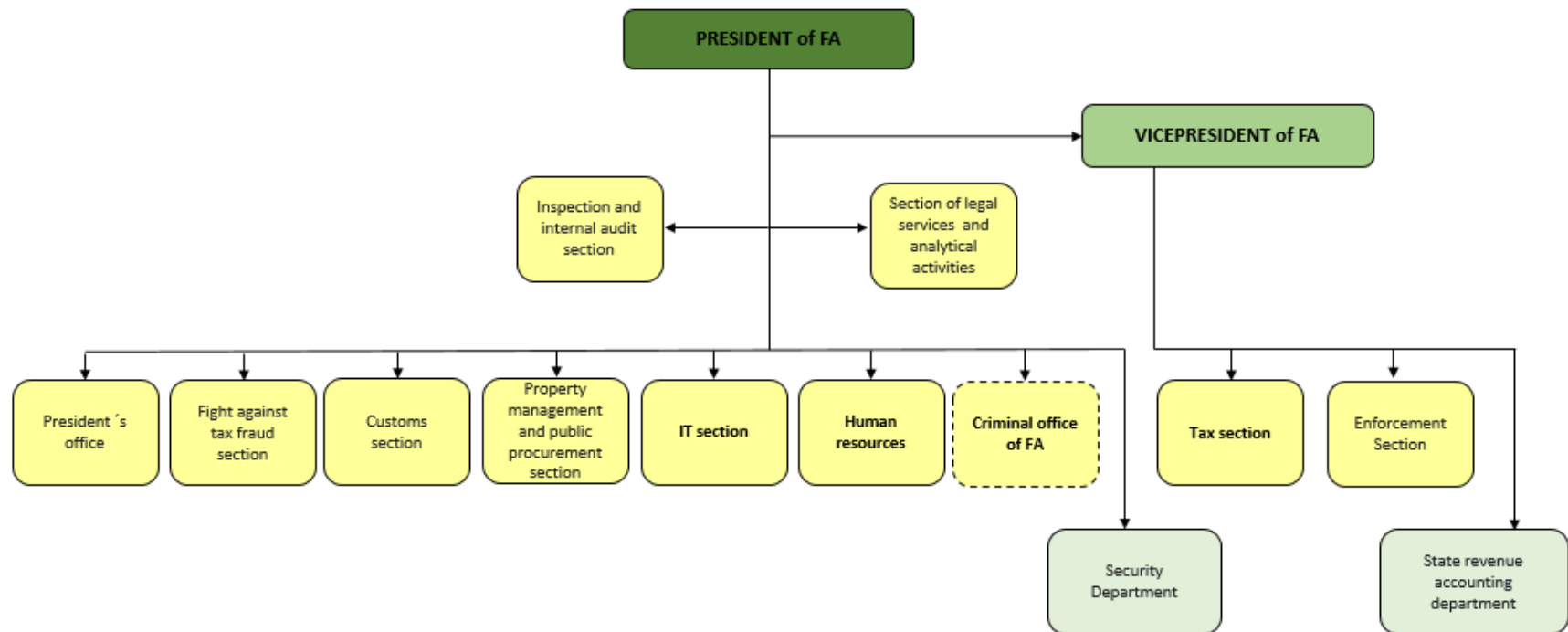
Month	Number of administrative review cases				Finalized within 30 days		Finalized within 60 days		Finalized within 90 days	
	Stock at beginning of month [A]	Received during the month [B]	Finalized during the month [C]	Stock at end of month [D] = [A + B - C]	Number [E]	In percent of total [F] = [E / A+B]	Number [G]	In percent of total [H] = [G / A+B]	Number [I]	In percent of total [J] = [I / A+B]
September 2023	1054	433	456	1,031	129	9	192	13	426	29
October 2023	1031	424	618	837	119	8	179	12	538	37
November 2023	837	656	508	985	150	10	174	12	425	28
December 2023	985	418	393	1,010	95	7	169	12	365	26
January 2024	1010	387	455	942	38	3	66	5	343	25
February 2024	942	306	417	831	36	3	52	4	369	30
March 2024	831	419	532	718	92	7	155	12	457	37
April 2024	718	311	395	634	44	4	75	7	305	30
May 2024	634	368	376	626	34	3	78	8	277	28
June 2024	626	313	430	509	16	2	44	5	357	38
July 2024	509	337	416	430	23	3	49	6	344	41
August 2024	430	228	293	365	20	3	54	8	247	38
12-month total					796	14	1,287	23	4,453	79

I. Payment of VAT Refunds

(Ref: POA 8)

Table 15. VAT Refunds		
	Number of cases	Value in Euros
Total VAT refund claims received (A)	676,493	-7,768,966,774
Total VAT refunds paid ¹	673,531	-7,630,832,968
Of which: paid within 30 days (B) ²	672,666	-7,626,786,561
Of which: paid outside 30 days	865	-4,046,407
Total VAT refund claims declined ³	786	-4,028,295
Of which: declined within 30 days (C)	0	0
Of which: declined outside 30 days	786	-4,028,295
Total VAT refund claims not processed ⁴	2,176	-134,105,511
Of which: no decision taken to decline refund	n.a.	n.a.
Of which: approved but not yet paid or offset	n.a.	n.a.
In percent		
Ratio of (B+C) to (A) ⁵	99.4	98.2
Explanatory note:		
¹ Include all refunds paid, as well as refunds offset against other tax liabilities.		
² TADAT measures performance against a 30-day standard.		
³ Include cases where a formal decision has been taken to decline (refuse) the taxpayer's claim for refund (e.g., where the legal requirements for refund have not been met).		
⁴ Include all cases where refund processing is incomplete—i.e. where (a) the formal decision has not been taken to decline the refund claim; or (b) the refund has been approved but not paid or offset.		
⁵ i.e. $\frac{\text{VAT refunds paid within 30 days (B)} + \text{VAT refunds declined within 30 days (C)}}{\text{Total VAT refund claims received (A)}} \times 100$		

Attachment IV. Organizational Chart



Attachment V. Sources of Evidence

Indicators	Sources of Evidence
P1-1. Accurate and reliable taxpayer information.	<ul style="list-style-type: none"> Email message with screenshot showing a prefilled declaration Specifications for generation of a taxpayer identification number with a check digit Internal guidance on automatic electronic updating of registration details Internal Management Act No 55/2022 (electronic registration of taxpayers ex officio) Registration-related management information and statistics for new registrations Registration-related management information and statistics for deregistration Screenshot confirming that the Trade Register facilitates electronic registration and updates Screenshot confirming that the Commercial Register facilitates electronic registration and updates Screenshot showing an audit trail of changes to taxpayer registration data Screenshot showing deregistration of a taxpayer for income tax Screenshot showing deregistration of a taxpayer for VAT Screenshot showing association of related parties Screenshot showing taxpayer registration data points that are captured Table of contents for the manual of FASR's Integrated System of Financial Administration User manual for the FASR taxpayer self-service portal Act No. 563/2009 on tax procedure code Act No. 595/2003 on income tax Act. No 222/2004 on value added tax E-mail on the unification of duplicative tax subjects Methodical instruction on the procedure for cancellation of tax registration Verification of data in the Register of Legal Entities Guidance on the procedure for registrars in processing an application for registration for VAT Guidance on updating data on tax subjects from Register of Natural Persons Act No. 483/2011 on banks Task - Supplementing the date of termination Task - Completing data on the ID number Directive 30/2024 on the internal control system of financial administration issued on September 1, 2024 Internal Management Act No 55/2022 (forced registration) Directive 72024/2023 (guidance on verification of registration information) Directive 11442/2023 (guidance on processing a VAT registration application) Internal Management Act No 30/2024 (directive on internal control system) Internal Management Act No 44/2021 (instruction on the procedure for cancelling tax registration) Internal audit reports (Bratislava, Banská Bystrica, Nitra, Trenčín, Košice) Measures to eliminate identified deficiencies (Prešov, Košice) Reports on the fulfillment of measures taken (Prešov, Bratislava)
P1-2. Knowledge of the potential taxpayer base.	<ul style="list-style-type: none"> Internal Management Act No 55/2022 (forced registration) Directive 72024/2023 (guidance on verification of registration information) Directive 114442/2023 (guidance on processing a VAT registration application)

Indicators	Sources of Evidence
P2-3. Identification, assessment, ranking, and quantification of compliance risks.	<ul style="list-style-type: none"> Link to the development Strategy for 2021-2024: Strategia-rozvoja-FS-21-24.pdf Conception of Development FASR 2024 Annual Audit Plan CIT audits evaluation CIT risk criteria PIT risk criteria Tax Risk Analysis – Profit shifting Cash register vs tax declaration data Tax leakage – property sales Tax Society Index. - PFS: https://www.financnasprava.sk/sk/podnikatelia/dane/index-danovej-spolahlivosti
P2-4. Mitigation of risks through a compliance improvement plan.	<ul style="list-style-type: none"> 2024 Annual Audit Plan 2024 Action Plan – Fight against tax fraud Field visit - LTO
P2-5. Monitoring and evaluation of compliance risk mitigation activities.	<ul style="list-style-type: none"> Link to the FASR webpage for the annual reports: Výročné správy - PFS 2024 Annual Audit Plan Audits evaluation – H1 2024 PIT audits evaluation Evaluation of activities – fight against tax fraud Field visit to LTO
P2-6. Management of operational (i.e. systems and processes) risks.	<ul style="list-style-type: none"> Cybersecurity Strategy for the Financial Administration 2024 Internal Management Act No 8/2024 (cybersecurity policy) Corrective actions from cybersecurity audit (confirmation of no BIA or BCM) Cybersecurity audit report (confirmation of no BIA or BCM) Internal Management Act No 32/2023 (directive on risk management) Screenshot of central risk register Screenshot show analysis of risks in central risk register
P2-7. Management of human capital risks.	<ul style="list-style-type: none"> Risk catalogue for human capital risks Processes related to human capital risks Staff appraisal form The FASR annual report 2023 Meeting minutes from a Senior Management Meeting
P3-8. Scope, currency, and accessibility of information.	<ul style="list-style-type: none"> Link to the homepage of the FASR: Homepage - PFS Link to the website of the MoF: Taxes, Duties & Accounting Ministry of Finance of the Slovak Republic Link to the website of the FASR Academy: Academy of Financial Administration Internal report on the operation of the call centers and related issues: 01 Ideovy zamer MANDAT Obnova CC.docx VAT tax return in Hungarian Internal Management Act No. 14/2022 Information about the editorial board Internal communications about technical content and updates

Indicators	Sources of Evidence
	<ul style="list-style-type: none"> ▪ Examples of client zone info page, and print info materials ▪ Channels of information to the public about trainings ▪ Examples of FAQ supplement published in external newsletter ▪ List of trainings for public 2024 ▪ Presentation about FASR communication and Support Center ▪ Example of answer from call center ▪ Rulings translated
P3-9. Time taken to respond to information requests.	<ul style="list-style-type: none"> ▪ Table 3 in Attachment III – Data tables
P3-10. Scope of initiatives to reduce taxpayer compliance costs.	<ul style="list-style-type: none"> ▪ Act No. 595/2003 Coll. on Income Tax, as amended: https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2003/595/ ▪ Value Added Tax Act: http://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/222/ ▪ Act No. 431/2002 Coll. on Accounting, as amended: https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2002/431/20230622 ▪ FAQ webpage of the FASR: FaQ - PFS ▪ Taxpayer portal on the FASR website: https://www.financnasprava.sk/sk/elektronicke-sluzby/autorizovane-sluzby ▪ E-mails with suggested amendments to CIT tax returns 2024
P3-11. Obtaining taxpayer feedback on products and services.	<ul style="list-style-type: none"> ▪ Communication of call center with the contractor on how to activate the evaluation service ▪ Evaluated answer by smiley ▪ Examples of processing experience via call center ▪ Advisory Council on the new Tax Reliability Index ▪ Communication platform on international taxation (invitation and minutes) ▪ External communications about preparing changes ▪ Methodological days ▪ Stakeholder meetings with CTA
P4-12. On-time filing rate.	<ul style="list-style-type: none"> ▪ Source statistics for CIT, PIT, VAT and PAYE non-filers ▪ Source statistics for CIT, PIT, VAT and PAYE on-time and late-filers
P4-13. Management of non-filers.	<ul style="list-style-type: none"> ▪ Information sheet: Benefits provided to highly reliable and trustworthy taxpayers ▪ Internal Management Act No 3/2023 (tax reliability index) ▪ Internal Management Act No 65/2023 (methodological instruction on fines) ▪ Statistics describing the time to send a follow-up call after failure to file
P4-14. Use of electronic filing facilities.	<ul style="list-style-type: none"> ▪ Source statistics for electronic filing among all taxpayers, 2020-2023 ▪ Source statistics for electronic filing among large taxpayers, 2020-2023 ▪ Source statistics for electronic filing of domestic excise declarations, 2020-2023
P5-15. Use of electronic payment methods.	<ul style="list-style-type: none"> ▪ Source statistics for electronic payment of excise taxes, 2021-2023 ▪ Source statistics for electronic payment of CIT, PIT, VAT and PAYE, 2021-2023
P5-16. Use of efficient collection systems.	<ul style="list-style-type: none"> ▪ Articles 34-37, 42, and 43 of the Income Tax Act

Indicators	Sources of Evidence
P5-17. Timeliness of payments.	<ul style="list-style-type: none"> Source statistics for timely payment by number and value, 2023
P5-18. Stock and flow of tax arrears.	<ul style="list-style-type: none"> Source statistics for timely payment by number and value, 2021-2023
P6-19. Scope of verification actions taken to detect and deter inaccurate reporting.	<ul style="list-style-type: none"> Link to the FASR webpage for the annual reports: Výročné správy - PFS 2024 Annual Audit Plan 2024 Action Plan – Fight against tax fraud Audit activity 2024 Audit evaluation H1 2024 Evaluation of activities – Fight against tax fraud PIT audits evaluation Manual for auditors Manual for audit of non-profit organizations List of methodological tools and procedures for tax audits Internal Directive – auditors required to use expert system support (SEP) Report on the performance of tax offices Link to the website of the FASR Academy: Academy of Financial Administration Field visit - LTO
P6-20. Use of large-scale data-matching systems to detect inaccurate reporting.	<ul style="list-style-type: none"> Large scale cross checking technical documentation – DAC 2 data Large scale cross checking technical documentation – DAC 7 data Large scale cross checking technical documentation – VAT data
P6-21. Initiatives undertaken to encourage accurate reporting.	<ul style="list-style-type: none"> Published procedure for requesting a private ruling Published public ruling on bank accounts Statistics of the requests for tax rulings Presentation – Cooperative compliance agreement Sample of cooperative compliance agreement
P6-22. Monitoring the tax gap to assess inaccuracy of reporting levels.	<ul style="list-style-type: none"> VAT gap estimate methodology VAT gap estimate – results CIT gap estimate methodology CIT gap estimate - results
P7-23. Existence of an independent, workable, and graduated dispute resolution process.	<ul style="list-style-type: none"> Tax procedure law link to the FASR review unit's website Links to websites of Slovakian Administrative Courts and Supreme Administrative Court Management Act on meeting statutory deadlines in managing administrative disputes Management Act regulating appeals procedures Contents of the user's manual for appeals procedure software application Internal audit report about auditing the review procedures Organizational structure of the FASR

Indicators	Sources of Evidence
	<ul style="list-style-type: none"> ▪ Description of the organizational structure and tasks of the various units ▪ Protocol for finalization of an audit ▪ Assessment notice ▪ Decision on an appeal ▪ Link to website giving guidance how to appeal against an administrative review
P7-24. Time taken to resolve disputes.	<ul style="list-style-type: none"> ▪ See table 14 in attachment III
P7-25. Degree to which dispute outcomes are acted upon.	<ul style="list-style-type: none"> ▪ Minutes of meeting with the tax intermediaries ▪ Decision Impact Statement ▪ Example of a Supreme Administrative Court's decision ▪ Examples of analysis of court judgements ▪ Examples of monitoring reports ▪ Analysis of cancelled decisions
P8-26. Contribution to government tax revenue forecasting process.	<ul style="list-style-type: none"> ▪ Core tax revenue forecast ▪ Information on tax collections ▪ Offset of tax losses ▪ VAT refund forecast ▪ Manual on publishing tax expenditures ▪ Report on tax expenditures ▪ Data on tax expenditures from FASR
P8-27. Adequacy of the tax revenue accounting system.	<ul style="list-style-type: none"> ▪ EU audit report of VAT ▪ Account classification ▪ Internal act on accounting receivables and liabilities ▪ Internal act on state revenue accounts ▪ Examples of audit reports on consolidated financial statements
P8-28. Adequacy of tax refund processing.	<ul style="list-style-type: none"> ▪ VAT law ▪ Internal act on interest paid for delayed tax refund ▪ Explanation on the automated risk verification of VAT returns and refund process
P9-29. Internal assurance mechanisms.	<ul style="list-style-type: none"> ▪ Internal Management Act No. 30/2024 for internal audit. ▪ Internal Management Act No. 29/2024 for internal inspections. ▪ Annual internal audit plan ▪ Internal audit trainings ▪ Act No. 10/1996 On control in the state administration ▪ Organizational structure of FASR ▪ Description of organizational structure of FASR ▪ Education activities done by Academy FASR ▪ Education done by Academy FASR – all courses ▪ Fulfillment of corrective measure – public procurement ▪ Measures to correct identified deficiencies within IA public procurement ▪ Report from internal audit public procurement ▪ Internal Management Act No. 32/2024 about creating internal guidelines

Indicators	Sources of Evidence
	<ul style="list-style-type: none"> Act No. 10/1996 on control in state administration Internal audit plan 2024 Information for General Directors of the Sections FASR Internal audit procedure example Internal controller mandate Sample reports Cover page of cooperation agreement with police of SR Email communication with police SR SVK Cover page of cooperation agreement with police of SR Office of the Inspection Service Example of law enforcement agency communication SVK Code of Conduct (Ethics) on the intranet Internal Management Act No. 149/2019 Verification of notifications of antisocial behavior Internal Management Act No. 158/2029 Inspection activities Signed protocol of acquaintance with Code of Conduct (Ethics) Oath and confirmation of oath.
P9-30. External oversight of the tax administration.	<ul style="list-style-type: none"> Link to the MoF webpage on the Budget chapter of the MoF: Financial Directorate of the Slovak Republic Ministry of Finance of the Slovak Republic Inspection reports of the consolidated financial statements of the MoF in 2021 and 2022 by the statutory auditor Link to the webpage of the Supreme Audit Office: https://www.nku.gov.sk/sk/web/nku Link to the audit programs of the Supreme Audit Office: https://www.nku.gov.sk/web/nku/publikovanie-zoznamu-planovanych-kontrol Link to the webpage of the Supreme Audit office with the audit reports: https://www.nku.gov.sk/sk/vysledky-kontrol (including a performance audit report of the FASR in 2022: Správa+DPH+pri+dovoze+tovaru+z+tretích+krajín+--+režim+42.pdf) Link to the Constitution of the Slovak Republic (Art. 151a): 460/1992 Zb. - Ústava Slovenskej republiky Cover page of cooperation agreement with police of SR Email communication with police SR SVK Cover page of cooperation agreement with police of SR Office of the Inspection Service Example of law enforcement agency communication SVK Examples of report from external audit 2022 and 2023 Examples of government office audits List of external audits Communication examples related to the Inspections Department
P9-31. Public perception of integrity.	N/A.
P9-32. Publication of activities, results and plans.	<ul style="list-style-type: none"> Link to the FASR webpage for the annual reports: https://www.financnasprava.sk/sk/financna-sprava/vyroczne-spravy Link to the MoF webpage for the Development Strategy: https://www.mfsr.sk/sk/dane-cla-uctovnictvo/financna-sprava/ Link to the Development Strategy for 2021-2024: https://www.mfsr.sk/files/archiv/47/Strategia-rozvoja-FS-21-24.pdf The Conception of Development FASR

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