

Member States capabilities in fighting tax crimes			
Relevant legal definition(s) of tax-related offences			
	Tax avoidance	Tax evasion	Money laundering
Slovakia	is understood as a legal act - unless deemed illegal by the tax authorities or, ultimately, by the courts - of using tax regimes to one's own advantage to reduce one's tax burden.	is defined as an illegal act of evading taxes by concealing income, earned either legally or illegally, from detection and collection by the tax authorities.	refers to acts involving the processing of proceeds of crime to conceal their illegal origin and bring them back into the legal economy.
Legal text	Section 154(1) e, f, g, h of the Tax Procedure Code; Section 18a of the Income Tax Act	Sections 276, 277, 277a, 278, 278a of the Criminal Code	<ul style="list-style-type: none"> • Section 231 of the Criminal Code • Section 232 of the Criminal Code • Section 233 of the Criminal Code (Legalisation of the Proceeds of Crime)
Nature of the offence	Administrative	Criminal	Criminal
Objective element	<p>• Section 154(1) of the Tax Procedure Code: A person shall be deemed to have committed an administrative offence if it</p> <ol style="list-style-type: none"> 1. reports in tax return or supplementary tax return tax which is lower than the tax which it was supposed to report in the tax return (based on conducted tax audit); 2. pays, according to special regulations without filing a tax return, tax which is lower than the tax which it was actually supposed to pay (based on conducted tax audit); 3. claims an entitlement according to special regulations in the amount which is higher than the entitlement it had the right to claim according to special regulations (based on conducted tax audit); 4. causes the determination of tax by using tools due to its actions according to Section 48(1). <p>• Section 18a of the Income Tax Act: (1) If the tax administrator, after a tax audit, carries out a tax or a tax difference to the taxpayer and, in determining the tax base, the tax administrator has proceeded pursuant to Section 17 para. (5) and at the same time, he applies the procedure pursuant to Section 50a or according to a special regulation, 82b) the tax administrator shall impose a fine on the taxpayer in the amount of double of the amount of the fine determined according to a special regulation.82c)</p> <p>(2) If the taxpayer does not file the appeal against a tax administrator's decision by which the tax administrator increased the tax stated in the tax return or additional tax return and pays the tax difference over the tax due within the time limit for filing the appeal, the increase of the fine under paragraph 1 shall not apply.</p>	<p>Any person or legal entity, when the act is performed in its interest, on its behalf, as part of its activities or through the legal entity who:</p> <ul style="list-style-type: none"> • Minimizes, withholds and fails to return due tax, contribution to the social or health insurance fund, or the old age pension fund • Unlawfully puts forwards a claim for refund of VAT or excise tax with the intention to obtain undue benefit • Obstructs the execution of tax administration 	<ul style="list-style-type: none"> • Any person who acquires, keeps, uses, conceals, transfers to himself or another, leases or accepts as a deposit a thing obtained through a criminal offence committed by another person, or anything procured in exchange for such a thing. • Any person who, by negligence, conceals or transfers to himself or another a thing of considerable value obtained through a criminal offence committed by another person. • Legalisation of the Proceeds of Crime: Any person who performs any of the following with regard to income or a thing obtained by criminal activity with the intention to conceal such income or thing, disguise their criminal origin, conceal their intended or actual use for committing a criminal offence, frustrate their seizure for the purposes of criminal proceedings or forfeiture or confiscation: <ul style="list-style-type: none"> a) transfers to himself or another, lends, borrows, transfers in a bank or a subsidiary of a foreign bank, imports, transits, delivers, transfers, leases or otherwise procures for himself or another, or b) holds, hides, conceals, uses, consumes, destroys, alters or damages.
Mental element	No (objective liability)	N/C	<ul style="list-style-type: none"> • Intention • Negligence

Sanction	<p>Tax administrator shall impose a penalty in the amount or a triple of the basic interest rate of the European Central Bank per annum of the amount</p> <ol style="list-style-type: none"> 1. by which the tax administrator has increased, by a decision issued in the assessment proceedings, the tax reported in the tax return or supplementary tax return or paid according to special regulations without the filing of tax return, for the administrative offence referred to in Article 154(1)(e) and (f); 2. by which the tax administrator has reduced the claimed entitlement according to special regulations, for the administrative offence referred to in Article 154(1)(g); 3. of the tax determined by the tax administrator by using tools, for the administrative offence referred to in Article 154(1)(h); 4. of the sum of own tax liability^{92a} established by the tax administrator and excess remission reported in the tax return or supplementary tax return; <p>The penalty shall be calculated in the amount of not less than 1% of the assessed tax, however, up to the maximum amount of the assessed amount for each day since the date following after the date of expiry of the time limit for the filing of tax return or after the due date of the tax until the date of filing the supplementary tax return or until the expiry of the time limit referred to in Article 16(9) for the filling of supplementary tax return after the minutes of the commencement of tax audit were drawn up, after the delivery of a notification of tax audit, after the delivery of a notification of extension of tax audit to another tax period or after the delivery of a notification of</p>	Imprisonment from 1 to 5 years (possibly up to 12 years according to gravity of the crime)	<ul style="list-style-type: none"> • Imprisonment from 6 months to 3 years.
Other tax-related crimes		Forgery and Fraudulent Alteration of Control Technical Measures for Labelling Goods (Section 275)	

<p>Aggravating / mitigating circumstances</p>	<p>In general a natural person that does not have an authorisation to conduct business can be released from the liability for the breach of obligation which represents an administrative offence according to Article 154(1) if it proves that for serious health reasons or due to any other circumstances recognised as valid, which it could not influence by its actions, it could not comply with the obligation the breach of which constitutes an administrative offence according to Article 154(1). The release from the liability for the breach of obligation shall have no influence on the obligation of the taxable entity to additionally comply with the obligation after the reasons based on which the taxable entity was released from the obligation cease to exist.</p> <p>In relation to the Section 18a(1) of the Income Tax Act - surrendering of the right to appeal and paying the tax difference (fine in double amount shall not be imposed).</p>	<ul style="list-style-type: none"> • Repetition • Larger scale 	<ul style="list-style-type: none"> • Repetition • Larger scale
<p>Legal persons/natural persons</p>	<p>A taxable entity (taxpayer), both legal persons and natural persons</p>		<p>The offence is accomplished at the time of the actual transfer</p>
<p>Other information</p>			

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Statistical data on tax avoidance, tax evasion and money laundering

Slovakia	2010	2011	2012	2013	2014	2015	2016	Comments
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MONEY LAUNDERING

FIU: SJFP UBPOK Spravodajská jednotka finančnej polície Úradu boja proti organizovanej kriminalite Financial Intelligence Unit of the Bureau of Organised Crime								The FIU is primarily focused on the receipt, recording, analysing, evaluation and processing of unusual transaction reports.
Human Resources							43	
Budget (€)								
Type of FIU								Control body and administration authority
Total number of reports disclosed								
Including Suspicious Activity Reports (SARs)								
Including Suspicious Transaction Reports (STRs)								
Including Unusual Transaction Reports								
Including Cash Transaction Reports								
Including Currency Transaction Reports								
Including External Transaction Reports								
Audits conducted								
Court Cases								
Total number of proceedings started								
Number of pending/unresolved court cases								
Total number of convictions			18		11	2	15	§ 233(a)234 Legalisation of the Proceeds of Crime
Including of natural persons convicted								
Including of legal persons								
Number of court cases resolved with an acquittal								
Number of court cases resolved in another way								
Number of court cases resolved in sentences								
Amount of seized financial means								
Including natural persons								
Including corporate bodies								
Including fines								
Amount of fines								
Including imprisonment								
of which, conditional sentence								
of which, unconditional imprisonment								

OTHER TAX-RELATED OFFENCES

Financial administration								Investigation of criminal offences committed in connection with violation of tax regulation for VAT in the case of import, excise taxes or customs regulations and detecting offenders.
Human Resources								
Budget (€)								
Number of cases investigated	1.516	1.872	1.043	909	714	572	790	Number of completed corporate income tax audits with tax assessment

Number of Tax Audits conducted	2.350	2.796	1.609	1.279	1.021	824	1.070	Number of completed tax audits on corporate income tax
Taxes Debited on the basis of Audits	€ 107.736.241	€ 138.538.601	€ 122.562.879	€ 142.007.392	€ 114.084.746	€ 86.922.577	€ 81.141.354	Taxes Debited on the basis of Audits with tax assessment (referred to row 42 and according to the Section 154 para. 1, letter f) of Tax Procedure Code).
National Criminal Agency (NAKA) of the Presidium of the Police Force								Organisation unit of the Presidium police force. An important part of the NAKA in resolving financial criminal activities is the National Unit of Financial Police. It is designed for detecting and investigating the most serious forms of criminal offences against property and economic criminal offences. The Unit also deals with suspicions of criminal offences which show signs of organised crime.
Human Resources								
Budget (€)								
Number of cases investigated						4.788	5.444	"case detected"
Number of Tax Audits conducted						3.093	3.601	"case clarified" - Achieved by criminal proceedings
Taxes Debited on the basis of Audits								
Number of tax offences reported								
Tax Cobra								Joint platform of specialists from the Financial Directorate of the Slovak Republic, the Financial Administration Criminal Office, the National Criminal Agency and public prosecution. Created in 2012.
Human Resources							636	
Budget (€)								
Number of cases investigated								
Number of Tax Audits conducted						1.897		
Number of Site Visits						741		
Taxes Debited on the basis of Audits		€					74.100.000	Unpaid excess VAT deduction: positive difference between the total amount of deductible tax for the given tax period and the total amount of tax for the given tax period, except for the tax on importation of goods.
Number of tax offences reported						20		
Court Cases								
Total number of proceedings started								
Number of pending/unresolved court cases								
Number of pecuniary penalties						27		
Total number of convictions						562	669	383
								Congregated number of convicted persons for crimes under § 275 Forgery and Fraudulent Alteration of Control Technical Measures for Labelling Goods, § 276 Tax and Insurance Reduction, § 277 Failure to Pay Tax and Insurance, § 277a Tax fraud, § 278 Failure to Pay Tax and Insurance/evasion.
Including of natural persons convicted								
Including of legal persons								
Number of court cases resolved with an acquittal								
Number of court cases resolved in another way								

Number of court cases resolved in sentences								
Amount of seized financial means								
Including natural persons								
Including legal person								
Including fines								
Amount of fines								
Including imprisonment								
of which, conditional sentence								
of which, unconditional imprisonment								

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Slovakia	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	<p>The Financial Administration Criminal Office performs activities mainly in the analytical area where, within an in-depth analysis of data obtained from open sources, i.e. databases available at https://offshoreleaks.icij.org/, it examines the links with persons stated in Slovak registers (regob, evo, orsr, foaf), the participation of persons in unusual transaction reports, information from tax files (tax audit, exchange of information in tax area), information from operative files (pofo, cku_spisy). The analysis of data is significantly obstructed by high error rate of correct classification by entities (state, town and the like).</p>
Supervisory activities	<p>The Financial Administration Criminal Office, in cooperation with the National Unit of Financial Police of the National Criminal Agency of the Police Force (NAKA NJFP PZ) conducts operative examination of one case which is subject to tax audit. In the case of positive finding of the tax audit, criminal proceedings will be commenced following the completion of the tax audit.</p> <p>On the basis of operative examinations performed by the Financial Administration Criminal Office and the National Criminal Agency, bookkeeping of five entities was seized and analysis of these documents is under way.</p> <p>In November 2016, the Section of Tax Offices received a request for cooperation with the enclosed sample of a “friendly letter” and a list of tipped out individuals and legal entities which were identified from the published Panama Papers. The proposal to send to the relevant individuals and companies a “friendly letter” informing them that the competent state authorities are aware of disclosure of their identity in the Panama Papers was inspired by the procedure used in Mexico and South Africa and it is expected that these individuals and companies will voluntary provide an explanation in order to prevent their needless criminalisation in connection with transfers of funds from or to foreign countries or damage to their reputation. The Financial Administration Criminal Office will send the friendly letter to affected persons and, thereafter, it will process their responds. Following the evaluation of these responds, it will send them to the relevant tax office for further proceedings.</p>
Investigations initiated	<p>The Police Force conducts secret investigation, examines Slovak accounts and enterprises, and closely cooperates with partner countries which are conducting investigations in the matter.</p>
(Pre) trial proceedings initiated	
Fines and sentences	
Other information	