

Clause on selected impacts

1. Basic information	
Title of the document	
Draft Act on the registration of sales and amending certain acts	
Submitter (and co-submitter)	
Ministry of Finance of the Slovak Republic	
Nature of the submitted document	<input type="checkbox"/> Document of a non-legislative nature
	<input checked="" type="checkbox"/> Document of a legislative nature
	<input type="checkbox"/> Transposition/implementation of EU law
<i>In case of transposition/implementation, please provide a list of transposed/implemented legislation:</i>	
Start and end dates of the preliminary consultation exercise	June–July 2025
Expected date of submission for the consultation exercise	July - August 2025
Expected start and end dates of final assessment**	
Expected date of submission to a session of the Government of the Slovak Republic*	second half of 2025

2. Definition of the issue
<p><i>Please specify the basic issues that justify the elaboration of the submitted document (the reasons should indicate precisely the problem that exists and needs to be addressed by the submitted document).</i></p> <p>The draft act is being drafted based on the Programme Statement of the Government of the Slovak Republic.</p> <p>At present, Act No 289/2008 on the use of electronic cash registers and amending Slovak National Council Act No 511/1992 on the administration of taxes and duties and changes to the system of local financial authorities, as amended, contains, in addition to the provisions relating to the use of the eKasa cash register, provisions relating to the use of electronic cash registers, which are currently obsolete, since such cash registers are no longer used and the Act is therefore confusing for businesses.</p> <p>At the same time, the measures from the Action Plan against Tax Evasion are being implemented.</p> <p>Article II constitutes an amendment to the Tax Code, for the purpose of streamlining processes, including digitalisation, is governed by the provisions of the Tax Code relating to the official record drawn up by the tax administration, the submission of documents to the tax administration, and addresses the situation where the case is handed over to the tax authority in another way (for example, law enforcement authorities).</p> <p>Article III amends Act No 222/2004 on Value Added Tax in response to the amendment in the proposed Act on the Registration of Sales. In relation to the simplified invoice in the VAT Act, it is proposed that, in addition to the Tax ID allocated under § 67 of the Tax Code, the Tax ID made accessible under § 7(1) of the new Act on the Registration of Sales be considered a VAT number.</p>
3. Objectives and the desired outcome

Please specify the main objectives of the submitted document (what is the end goal that is to be achieved by adopting the document; the goal achieved must be different from that described in point 2. Definition of the issue).

The draft Act on the Registration of Sales will replace Act No 289/2008 on the use of electronic cash registers and amending Slovak National Council Act No 511/1992 on the administration of taxes and fees and on changes in the system of territorial financial authorities, as amended.

The recasting of the Act on the use of cash registers will make the Act more transparent after the end of the use of electronic cash registers and the subsequent introduction of on-line cash registers in relation to new trends in the recording of sales, as well as clarifying and adjusting the provisions taking into account real-world experience.

Within the framework of market liberalisation, it is proposed to introduce a new type of cash register, a so-called software on-line cash register, whereby the entrepreneur can decide whether to use this type of cash register or to use an on-line cash register/virtual cash register.

At present, Act No 289/2008 on the use of electronic cash registers and amending Slovak National Council Act No 511/1992 on the administration of taxes and duties and changes to the system of local financial authorities, as amended, contains, in addition to the provisions relating to the use of the eKasa cash register, provisions relating to the use of electronic cash registers, which are currently obsolete, since such cash registers are no longer used and the Act is therefore confusing for businesses.

At the same time, the measures from the Action Plan to combat tax fraud are being implemented.

The introduction of an obligation for all businesses to accept electronic/non-cash payments, either through instant QR code payments via a banking app or by other means of payment, with the specific method determined by the business itself according to the nature of the point of sale.

Article II aims at streamlining the performance of monitoring and digitalisation processes.

The purpose of Article III is to align proposed regulation when making the identification number available in the seller's eCash zone with the VAT Act.

4. Stakeholders

Please specify the parties directly or indirectly affected by the changes in the submitted document:

The financial administration, manufacturers, importers and distributors of cash registers, and sellers required to register their sales in a cash register.

5. Alternative solutions

What alternative solutions leading to the stated objective have been identified and assessed to address the identified issue?

Zero option – please specify the consequences of not implementing the changes proposed in the submitted document and the alternative solutions/methods of achieving the objectives set out in point 3.

No alternative solutions. Given the current state of affairs, it is imperative that the recasting of the Act be enacted.

6. Implementing legislation

Is implementing legislation expected to be adopted/amended?

Yes

No

If so, please specify which areas will be governed by this legislation or which implementing legislation will be affected:

7. Transposition/implementation of EU law

Please specify whether the draft legislation involves gold-plating according to the correlation table or whether gold-plating occurs in the context of implementation of EU law.

Yes No

If so, please specify which impacts under point 9 are subject to gold-plating:

8. Expediency review

Please specify the date by which the effectiveness and expediency of the submitted document should be reviewed. Specify the criteria on the basis of which the review will be performed.

The Ministry of Finance of the Slovak Republic shall examine the expediency of the draft Act on the basis of suggestions from financial administration authorities or sellers.

In view of the need to assess the effectiveness of adjusting existing provisions (repeal of exemptions) but also newly introduced provisions (introduction of cashless payment), a longer period of time is required to assess the effectiveness and expediency of the submitted material, namely at least 4 years from the effective date of the draft Act.

* to be completed only if the document is not included in the Work Plan of the Government of the Slovak Republic or the Plan of Legislative Tasks of the Government of the Slovak Republic.

** to be completed only if the final assessment of the selected impacts has been carried out in accordance with point 9.1 of the Uniform Methodology.

*** the assessment relates only to changes in Pillar I and Pillar II of the universal pension scheme with an identified impact of 0.1% of GDP (inclusive) in the long term.

9. Selected impacts of the document			
Impacts on the general government budget	<input checked="" type="checkbox"/> Positive	<input type="checkbox"/> None	<input checked="" type="checkbox"/> Negative
of which is covered in the budget, in case of identified negative impact	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Partial
included impacts on the budgets of municipalities and higher territorial units	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative
of which impacts covered by the budget, in case of identified negative impact	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Partial
Impact on the long-term sustainability of public finances for selected measures***	<input type="checkbox"/> Yes		<input type="checkbox"/> No
Impacts on the limit of public expenditure	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative
Impacts on the business environment	<input checked="" type="checkbox"/> Positive	<input type="checkbox"/> None	<input checked="" type="checkbox"/> Negative
of which impacts on SMEs	<input checked="" type="checkbox"/> Positive	<input type="checkbox"/> None	<input checked="" type="checkbox"/> Negative
Bureaucracy and cost reduction mechanism is applied:	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No
Social impacts	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative
Environmental impacts	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative
The document is assessed under Act No 24/2006 on environmental impact assessment and amending certain acts, as amended	<input type="checkbox"/> Yes		<input checked="" type="checkbox"/> No
Impacts related to information society	<input checked="" type="checkbox"/> Positive	<input type="checkbox"/> None	<input type="checkbox"/> Negative
Impacts on public administration services for the citizen, of which impacts of public administration services on the citizen	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative

impacts on service processes in public administration	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative
Impacts on marriage, parenthood and families	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative

<p>10. Notes</p> <p><i>If necessary, provide additional information on the identified impacts and their analyses.</i></p> <p><i>If the submitted material has a marginal (negligible) impact on any of the areas covered in point 9 and for this reason it is marked as no impact, please provide the facts explaining why this impact is marginal (negligible).</i></p> <p><i>The information in this section is used to summarise the impacts or to comment on marginal impacts and not as a substitute for the preparation of appropriate analyses of selected impacts.</i></p> <p><i>If the document is assessed under Act No 24/2006 on environmental impact assessment and amending certain acts, as amended, please provide a web link to this process.</i></p>
<p>11. Contact details of the author</p> <p><i>Please provide the details of the person who can be contacted with regard to the assessment of selected impacts.</i></p> <p>MF SR – 59583474, barbora.jurkovicova@mfsr.sk MF SR – 59583473, lucia.blazekova.bohunicka@mfsr.sk MF SR – 59583473, peter.turenic@mfsr.sk</p>
<p>12. Sources</p> <p><i>Please specify the sources (statistics, surveys, cooperation with experts, etc.) on which you relied when preparing the document and drafting the clause and impact analyses. If the data needed to prepare the relevant analyses of selected impacts is not available, please indicate this fact.</i></p> <p>Financial Directorate of the Slovak Republic, manufacturers, importers and distributors of cash registers.</p>
<p>13. Opinion of the Commission on the assessment of selected impacts from the preliminary consultation exercise No (if carried out pursuant to point 8.1 of the Uniform Methodology)</p> <p><input type="checkbox"/> Agree <input type="checkbox"/> Agree with a proposal for completion <input checked="" type="checkbox"/> Disagree</p> <p>Please provide comments from the Commission’s opinion in Part II, together with your assessment:</p> <p>Regarding the clause on selected impacts The Commission makes the following request to the submitter regarding section 8 of the Clause on Selected Impacts. Expediency review, add the date and criteria of assessment of the expediency of the submitted material. Grounds: Completion of this point is a mandatory part of the selected impacts clause according to the Uniform Methodology for the Assessment of Selected Impacts. The expediency review is set to occur after a certain period of time to gather feedback in order to evaluate the achievement of the target on the basis of review criteria. It is necessary to indicate here when and how the fulfilment of the objectives of the submitted material will be assessed</p> <p>The Commission asks the submitter to also indicate the negative impacts on small and medium-sized enterprises in point 9 of the selected impacts clause. Grounds: The draft law will have an impact on a wide range of business entities, including small and medium-sized enterprises, in the form of new obligations related to the introduction of the obligation to accept non-cash payments.</p> <p>Evaluation: The comments on the selected impacts clause have been amended in line with the opinion.</p> <p>Regarding impacts on the business environment The Commission asks the submitter to complete the Business Environment Impact Analysis. Grounds: The name of the submitter and the name of the document must be added to the analysis on the first page. Furthermore, it is necessary to align the number of subjects concerned in the analysis and the calculator in Regulations Nos 1, 2 and 5. In the analysis, it is necessary to harmonise the serial numbers of the regulations according to the numbering of the regulations in Table 2, to add the source of the number of entities in regulation No 1 'failure notification obligation', to indicate the reason for the different number of entities in regulations Nos 3, 4 and 6, to modify the calculation of regulation No 3 to reflect the amount of savings of micro and small enterprises in regulation No 2. Other impacts arising from the explanatory memorandum and</p>

own material should be incorporated into the analysis and calculator, such as:

- § 5 new requirements for eKasa cash registers – the introduction of a ‘global number’ and the elimination of the ability to print an off-line document;
- § 15 introducing an obligation for a seller who is obliged to use the eKasa cash register to allow the purchaser to make a non-cash payment, by means of a payment card, an on-line transfer, a QR code, etc., if the amount of the purchase exceeds EUR 1. Negative impact - the obligation to issue a static QR code. Positive impact – fee savings for payments made by cards issued by card companies.
- § 16 new administrative offences - e.g. for failure to comply with the obligation to allow the buyer to make a cashless payment, imposition of a fine of between EUR 500 and EUR 15,000 is proposed;
- § 27h(9) – the obligation of banks to demonstrably inform a micro or small enterprise once a year of the possibility of opening a standard business account;
- § 27h(16) the obligation to make information on the standard business account available free of charge on the website of banks and branch offices of foreign banks and at the business premises of banks and foreign banks.

Repealing the original Act No 289/2009 has the following positive impacts:

- § Section 3(8) abolition of the obligation to make available at each point of sale a notice stating that the seller is not obliged under this Act to use an electronic cash register;
- § 10(1) abolition of the obligation to report a malfunction to a service organisation and recording it in the electronic cash register log;
- § 10(3) abolition of the obligation to record in the electronic cash register log without undue delay the date and time of the resumption of operation of the electronic cash register;
- § 12(1), abolition of the obligation to draw up a daily financial statement;
- § 13 abolition of the obligation to keep an electronic cash register log.

Evaluation:

- in the light of the comments concerning **the Banking Act**, this provision **is no longer included in the draft Act**, since Article III has been deleted;

- in connection with the draft eKasa Act:

- information on the number of regulated entities has been added;
- the introduction of a ‘global number’, we would like to explain that this is a technical clarification, not a new concept;
- off-line receipts must continue to be printed, otherwise the substitute is handwritten sales slips, which is not a new obligation;
- As regards the other comments, we note that they have been incorporated.

Regarding social impacts

In point 9 of the selected impacts clause (Selected impacts of the document), the Commission recommends that no social impacts be identified. Consequently, the Commission recommends deleting the social impact analysis. The Commission recommends that the impact described in point 4.1.1 of the social impact analysis be listed as negligible in clause 10 (Comments). In line with this comment, the Commission also recommends amending the submission report and the general part of the explanatory memorandum, namely the statement on social impacts.

Grounds: In the analysis of social impacts, the petitioner notes that the introduction of a standard business account for sole traders would reduce the expenditure of households with a member who is a sole trader by saving money on account fees. The impact related to the introduction of a standard business account is considered by the Commission to be mainly an impact on the business environment rather than on household finances, hence there is no need for the submitter to identify positive social impacts and to prepare an analysis of social impacts.

Evaluation:

The clause concerned only Article III, which is no longer part of the draft Act.

Regarding impacts on information society

The Commission agrees that the submitted document has an impact on information society. However, the Commission considers it necessary to amend the analysis of the effects on information society.

In point 6.1, the missing code must be added to the new retail electronic service ‘QR code notifier’.

From point 6.2, as completed (contrary to the methodology), it is not clear what the submitter wanted to identify. The Commission requests that the methodology be followed.

The Commission also requests alignment of part 6.4. This part covers the exercise of public authority, that is to say, cases in which decisions are made on, in a simplified manner, specific rights and obligations of natural persons or corporate entities. In other words, it is limited to proceedings resulting in a decision as an individual legal act and does not apply to any exercise of powers by public authorities under special legislation. Thus, in

point 6.4.1, if the submitter answers that there is no such procedure, he cannot answer 'yes' to the other questions. The Commission requests that the above be aligned.

Evaluation:

The comments on the impacts on information society have been modified pursuant to the opinion.

14. Opinion of the Commission on the assessment of selected impacts from final assessment No 100/2025 (if carried out pursuant to point 9.1 of the Uniform Methodology)

Agree

Agree with a proposal for completion

Disagree

Analysis of impacts on the general government budget, employment in public administration, and the financing of the draft

2.1 Summary of the impacts on the general government budget arising from the draft

Table 1/A

Impacts on the general government budget	Impact on the general government budget (in EUR)			
	2025	2026	2027	2028
Total general government revenue	0	13 800 000	36 300 000	58 600 000
of which: separately for each public administration body	0	0	0	0
<i>of which:</i>				
- Impact on the state budget	0	13 800 000	36 300 000	58 600 000
<i>Budget funds</i>	0	13 800 000	36 300 000	58 600 000
<i>EU funding</i>	0	0	0	0
- impact on municipalities	0	0	0	0
- impact on higher territorial units	0	0	0	0
-impact on other public administration bodies	0	0	0	0
Total general government expenditure	1 312 824	1 344 551	1 249 071	1 184 270
of which: MF SR (Ministry of Finance of the SR)				
programme 074 Methodology development, management, control, government audit and internal audit of public finances (org. State Treasury)	12 508	16 885	7 505	7 505
programme 072 Collection of taxes, duties, levies and contributions (org. FD SR (Financial Directorate of the SR))	0	174 315	174 315	174 315
sub-programme 0EK0D Information Technology funded from the State budget - MF SR (org. FD SR, State Treasury)	1 300 316	1 153 351	1 067 251	1 002 450
<i>of which:</i>				
- Impact on the state budget	1 312 824	1 344 551	1 249 071	1 184 270
<i>Budget funds</i>	1 312 824	1 344 551	1 249 071	1 184 270
<i>EU funding</i>	0	0	0	0
<i>co-financing</i>	0	0	0	0
- impact on municipalities	0	0	0	0
<i>of which the impact of new tasks within the meaning of paragraph 2, Article 6 of Constitutional Act No 493/2011 on budgetary responsibility</i>	0	0	0	0
-impact on higher territorial units	0	0	0	0
<i>of which the impact of new tasks within the meaning of paragraph 2, Article 6 of Constitutional Act No 493/2011 on budgetary responsibility</i>	0	0	0	0
-impact on other public administration bodies	0	0	0	0
Impact on the number of employees	0	5	5	5
-Impact on the state budget	0	5	5	5

<i>- impact on municipalities</i>	0	0	0	0
<i>-impact on higher territorial units</i>	0	0	0	0
<i>- impact on other public administration bodies</i>	0	0	0	0
Impact on wage expenditures	9 200	140 640	133 740	133 740
<i>-Impact on the state budget</i>	9 200	140 640	133 740	133 740
<i>- impact on municipalities</i>	0	0	0	0
<i>- impact on higher territorial units</i>	0	0	0	0
<i>- impact on other public administration bodies</i>	0	0	0	0
Funding allocated in the budget	1 312 824	1 344 551	1 249 071	1 184 270
of which: MF SR (Ministry of Finance of the SR)				
programme 074 Methodology development, management, control, government audit and internal audit of public finances (org. State Treasury)	12 508	16 885	7 505	7 505
programme 072 Collection of taxes, duties, levies and contributions (org. FD SR (Financial Directorate of the SR))	0	174 315	174 315	174 315
sub-programme 0EK0D Information Technology funded from the State budget - MF SR (org. FD SR, State Treasury)	1 300 316	1 153 351	1 067 251	1 002 450
Other than budgetary funds				
Non-budgeted impact	0	0	0	0

Table 1/B

	2025	2026	2027	2028
Impacts on the total public expenditure limit of general government (according to ESA 2010 methodology)	0	0	0	0
of which: separately for each public administration body/programme	0	0	0	0
of which:				
impact on the public expenditure limit of the state budget	0	0	0	0
impact on the public expenditure limit of other public administration bodies	0	0	0	0
impact on the public expenditure limit of other components of the general government budget				

2.1.1. Financing of the draft – Proposal to address loss of revenue or increased expenditure in accordance with § 33(1) of Act No 523/2004 on budgetary rules in public administration:

The financial effects on the public administration budget quantified for the financial year 2025 are ensured within the approved expenditure limit of the chapter of the MF SR for 2025 (org. FD SR, Treasury).

The financial impacts on the public administration budget in the following years starting from 2026 (except for personal expenses) will be specified and verified in the preparation of individual projects and subsequently secured in the necessary amount within the budget of the chapter of the MF SR when establishing the budget for the years 2026 to 2028. The FD SR and the Treasury shall make every effort during the preparatory and implementation phases to reduce the estimated costs required for the creation, modification and operation of the information systems in question.

The negative impacts on the public administration budget in the years 2026-2028 (including the increase of the limit of the number of employees by 5 persons and personal expenses resulting from the material in question) will be ensured within the approved limit of the number of employees and the limit of the expenses of the chapter of the MF SR for the respective years.

2.2. Description and characteristics of the draft

2.2.1. Description of the draft:

What issues does the proposal address? Who will implement the draft? Where will the services be provided?

The draft Act on the registration of sales and amending certain acts will replace Act No 289/2008 on the use of electronic cash registers and amending Slovak National Council Act No 511/1992 on the administration of taxes and fees and on changes in the system of territorial financial authorities, as amended.

Monitoring of compliance with the provisions of this Act shall be carried out by a financial administration authority, which is the Tax Office, the Customs Office, the Financial Directorate of the Slovak Republic or the Financial Administration Criminal Office.

The proposed effective date of the Act is 1 January 2026.

2.2.2. Characteristics of the draft:

- change in rate
- change in entitlement
- new service or regulation (or abolition thereof)
- combined draft
- other

The recasting of the Act on the use of cash registers will make the Act more transparent after the end of the use of electronic cash registers and the subsequent introduction of on-line cash

registers in relation to new trends in the recording of sales, as well as clarifying and adjusting the provisions taking into account real-world experience. At present, Act No 289/2008 on the use of electronic cash registers and amending Slovak National Council Act No 511/1992 on the administration of taxes and duties and changes to the system of local financial authorities, as amended, as amended, contains, in addition to the provisions relating to the use of the e-kasa client cash register, provisions concerning the use of electronic cash registers, which are currently obsolete.

2.2.3. Anticipated developments in the volume of activities:

Provide a clear description, if necessary use the table below. Also provide estimates of tax bases and/or fees if the changes apply to them.

Table 2

Volume of activities	Estimated volumes			
	2025	2026	2027	2028
ABC indicator				
KLM indicator				
XYZ indicator				

2.2.4. Calculations of impacts on public finance

Indicate the most important calculations that were used to determine revenue and expenditure impacts and the underlying assumptions. The submitter should make a clear distinction between supporting documents and budget chapters and organisations in order for the basis used for the calculations to be clearly seen.

PFS - no financial impact

IS ALLADIN - no financial impact

ADMIS - no financial impact

DWH - no financial impact

Positive impact

The recasting of the Act on the use of electronic cash registers will make the Act more transparent after the end of the use of electronic cash registers and the subsequent introduction of on-line cash registers in relation to new trends in the registration of sales, expanding the range of persons using the eKasa cash register, as well as clarifying and adjusting the provisions taking into account real-world experience, which is expected to increase the efficiency and oversight of registration of sales, and also increase sales revenue. At the same time, it is also involves implementing the measures of the Action Plan against Tax Evasion, which also presupposes more accurate records and thus an increase in sales recorded. An increase in penalties for breaches of sellers' obligations is also considered a preventive tool for honest record-keeping. By ensuring these adjustments and commencing the use of payments using QR codes, the positive impacts on budget revenue are expected.

Support for cashless payments has a demonstrably positive impact on increasing the efficiency of tax collection and reducing tax gaps, which represent a significant shortfall in public revenue. Several foreign studies confirm the existence of a causal relationship between the growth in the share of cashless and electronic payments and a decline in the VAT gap.

The introduction and support of such instruments therefore constitute an effective way of combating tax evasion while increasing the fairness and stability of the tax system.

According to the European Commission's "VAT Gap in the EU-2024 Report", the VAT gap reached 14.6% in 2022, representing a tax gap of more than EUR 1.4 billion. If the reduction of this gap were to continue, as was the case in previous years, the maximum potential contribution to the state budget **would be in the presence of an active fight against tax evasion, continued digitalisation of payments or invoices, and other measures to eliminate tax evasion and more effective tax collection and supervision** could reach approximately EUR 500 million over the medium term.

The introduction of the obligation to accept cashless payments (including QR payments, which is the cheapest cashless alternative for businesses) **has the potential to mainly target the VAT gap in the retail**, accommodation and food services sectors, where we estimate it at EUR 300 million in 2023. This is expected to increase the use of cashless payments from the current 56% (2023) to 76%. Applying the above assumption, the rate of use of cashless payments in Sweden between 2010 and 2014, which today is one of the countries with the highest share of cashless payments, and taking into account the VAT loopholes in the retail, catering and accommodation sectors in Slovakia, we estimate the potential to be up to EUR 109 million in the medium term.

Negative impact

Budgetary organisation Financial Directorate of the SR

eKasa + VRP - EUR 61 500

- QR payments - modification of the VRP to allow the display of a QR code for immediate payment via "Pay by square, implementation in 2025

DRSCAN – EUR 774.90

- one-off expenditure in 2025 corresponding to the update of the print materials for the forms

RAN - EUR 43 040

- one-time expenditure in 2025

ISFS SD - EUR 226 803

- introduction of SWORP, cancellation of cash register codes, continuation of trades – fulfilment in 2026-2027
- fulfilment in 2025 (123 MD) EUR 97 201
- fulfilment in 2026–2027 (164 MD) total EUR 129 602

QR code notifier – EUR 984 000;

- provision of means to obtain confirmation of cashless payment, 2025

Procurement of operational and maintenance support (SLA + HW + SW licences; annual maintenance fee for the system) — since 2026, in the amount of EUR 959 400, of which:

- SLA and HW – estimated EUR 767 520
- SW licences – Estimate EUR 191 880

Increase of the limit on the number of employees - 5 unarmed Financial Administration (FA) officers

- Given that the amendment to the Act creates a new key system of the state, it is necessary to strengthen the area of FA operation, which ensures monitoring and ensures full availability of the FA IS through operational interventions. At the same time, the new staff will be used in the processes of procurement of licenses, HW, etc.

Personnel expenditures as of 2026 for 5 unarmed FA officers:

- EUR 128 220 (wages, salaries, emoluments and other personnel expenditures (OPE)/year)
- EUR 46 095 (insurance premiums and contributions/year)
- EUR 174 315 (total staffing expenditures/year)

State Treasury budgetary organisation

Notification component – EUR 73 800

- building a high availability notification component, one-off expenditure in 2025

HW + SW licences - EUR 40 000;

- addition of HW computing power + SW licenses, one-off expenditure in 2025

IS modifications - EUR 86 100

- related to the introduction of the new ‘notification account’ service, integration into the FA, one-off expenditure in 2026

SLA licence - EUR 43 050/year

- SLA licence operation and maintenance support, fulfilment from 2026

Personnel expenditures:

- in 2025 (increase in personnel expenditures by 5 employees):
 - EUR 9 200 (wages, salaries, payments, emoluments and OPE/4 months)
 - EUR 3 308 (insurance premiums and contributions/4 months)
 - EUR 12 500 (total personnel expenses/4 months)
- in 2026 (increase in personnel expenditures for 2 staff members)
 - EUR 6 900 (wages, salaries, payments, emoluments and OPE/3 months)
 - EUR 2 480 (insurance premiums and contributions/3 months)
 - EUR 9 380 (total personnel expenditures/3 months)
- in 2026 (increase in personnel expenditures for 2 staff members)
 - EUR 5 520 (wages, salaries, emoluments and OPE/year)
 - EUR 1 985 (insurance premiums and contributions/year),
 - EUR 7 505 (total personnel expenditures/year)
- in 2027-2028 (increase in personnel expenditures for 2 employees)
 - EUR 5 520 (wages, salaries, emoluments and OPE/year)
 - EUR 1 985 (insurance premiums and contributions/year),
 - EUR 7 505 (total personnel expenditures/year)

Five people will be involved in the implementation and launch of the new service:

IT Project Manager:

Project management and coordination, communication with suppliers, monitoring of deadlines, planning and management of project resources, handover and acceptance of the work

IT Analyst/IT Architect:

Requirements analysis, architectural design, design of integration interfaces, identification of impacts on integrated information systems, cooperation for the preparation of detailed functional specifications, design of test scenarios, support of testing, preparation of documentation.

Business owner (2 persons):

Design of contractual security, modification of forms for the client, support of process analysis, cooperation in solution design and impact analysis, setup of registration processes, modification of methodological procedures and decisions of the director, modification of general terms and conditions, training of colleagues, support of testing, support to clients, publication of information about the new service, other administrative work related to the new service and its commissioning.

Infrastructure Specialist:

Infrastructure preparation, environment installation, system setup, connection to operational monitoring, network configuration, configuration of security features and FW.

The new service will be operated by 2 persons in the following positions:

Business owner:

Provision of processes related to the new service, processing of client requests and requests, client support, recording and configuration of service parameters for individual clients in the IS.

Infrastructure Specialist:

Operation of new IT components in 24/7 mode, monitoring of the notification system, resolution of ICT operational conditions (capacity and performance management, computing resources, patching and maintenance, configuration of system parameters), resolution of IS processes (incident, problem and change management), support of system security.

Table 3

Revenue (in EUR)	Impact on the general government budget				note
	2025	2026	2027	2028	
Tax revenue (100)¹ – 131 VAT		13 800 000	36 300 000	58 600 000	
Non-tax revenue (200)¹					
Grants and transfers (300)¹					
Revenue from transactions in financial assets and financial liabilities (400)					
Loans, credits and repayable grants received (500)					
Total impact on general government revenue	0	13 800 000	36 300 000	58 600 000	

1 – itemise revenue according to applicable economic classification

Note:

If the impact concerns multiple public administration bodies, complete a separate table for each body.

Table 4/A

Expenditures (in EUR)	Impact on the general government budget				note
	2025	2026	2027	2028	
Current expenditures (600)	114 008	1 001 770	992 390	992 390	
Wages, salaries, emoluments other forms of personnel compensation (610)	9 200	140 640	133 740	133 740	
Insurance premiums and contributions (620)	3 308	50 560	48 080	48 080	
Goods and services (630) ²	101 500	810 570	810 570	810 570	
Current transfers (640) ²					
Interest and other payments related to credit, loans, repayable financial assistance and financial leasing (650) ²					
Capital expenditures (700)	1 198 816	342 781	256 681	191 880	
Procurement of capital assets (710) ²	1 198 816	342 781	256 681	191 880	
Capital transfers (720) ²					
Expenditures on transactions in financial assets and financial liabilities (800)					
Total impact on public administration expenditures	1 312 824	1 344 551	1 249 071	1 184 270	

2 – break down expenditures to applicable economic classification items

Note:

If the impact concerns multiple public administration bodies, complete a separate table for each body.

Table 4/B

Impacts (in the ESA 2010 methodology)	Impact on the public expenditure limit of public administration bodies				note
	2025	2026	2027	2028	
Income from capital (230)					
Current expenditures (600)					
Wages, salaries, emoluments other forms of personnel compensation (610)					
Insurance premiums and contributions (620)					
Goods and services (630) ²					
Current transfers (640) ²					
Interest and other payments related to credit, loans, repayable financial assistance and financial leasing (650) ²					
Capital expenditures (700)					
Procurement of capital assets (710) ²					
Capital transfers (720) ²					
Impact on the limit on public expenditure of the public administration entity as a whole					

2 – break down expenditures to applicable economic classification items

Note:

If the impact concerns multiple public administration bodies, complete a separate table for each body.

Table 5.

Employment	Impact on the general government budget				note
	2025	2026	2027	2028	
Total number of employees	0	5	5	5	unarmed officer of the financial administration (UOFA)
of which impact on the state budget	0	5	5	5	
Average wage cost (in EUR)		2 137	2 137	2 137	Average Wage 2024 (UOFA)
of which impact on the state budget		2 137	2 137	2 137	
Total personnel expenditures (in EUR)	12 508	191 200	181 820	181 820	
Wages, salaries, emoluments other forms of personnel compensation (610)	9 200	140 640	133 740	133 740	
of which impact on the state budget	9 200	140 640	133 740	133 740	
Insurance premiums and contributions (620)	3 308	50 560	48 080	48 080	
of which impact on the state budget	3 308	50 560	48 080	48 080	

Note:

If the impact concerns multiple public administration bodies, complete a separate table for each body. As for the various groups of employees, it is necessary to specify the numbers, salary and insurance separately according to the method of remuneration (e.g. police officers, customs officers, etc.).

The average wage expenditure is made up of the share of wage expenditure per employee per calendar month of the current year.

Categories 610 and 620 are transferred from this annex to the appropriate categories of the 'Expenditures' annex.

2.2.5. Calculation of impacts on the long-term sustainability of public finances

Indicate the model that was used to determine the impacts on revenue and expenditure in the long term, as well as the assumptions on which you based and which were included in the model. Describe the model used together with modifications, if any, made in the calculation.

Table 6.

Long-term sustainability	Impact on public finances					Note
	d	d + 10	d + 20	d + 30	d + 40	
Impact on expenditure in percentage point of GDP						
Impact on revenue in percentage point of GDP						
Impact on balance sheet in percentage point of GDP						

Note:

The letter 'd' indicates the first year of the next decade.

The table shall be filled in separately for each measure. Where several measures are implemented, a table containing the cumulative effect of introducing all measures at the same time shall also be completed.'

Analysis of impacts on the business environment

Name of the document: Act on air protection and amending certain acts

Submitter: Ministry of Finance of the Slovak Republic

3.1 Regulatory costs

3.1.1 Summary table of regulatory costs

Table 1: Changes in costs (per year) in the business environment (BE), evaluation of the bureaucracy and cost reduction mechanism, and gold-plating costs¹ for the business environment:

Replace with the same table after completing the Business Environment Cost Calculator, which is a mandatory annex to this analysis and can be found at the [Ministry of Economics of the SR website](#) (hereinafter referred to as 'Cost Calculator'):

TYPE OF COSTS	Cost increase in EUR for the BE	Cost reduction in EUR for the BE
A. Taxes, levies, duties and charges aimed at reducing negative externalities	0	0
B. Other fees	0	0
C. Penalties and fines	0	0
D. Indirect financial costs	3 780 931	94 018 080
E. Administrative costs	1 518 957	0
Total = A+B+C+D+E	5 299 888	94 018 080

Harmonisation of EU law	Cost increase in EUR for the BE	Cost reduction in EUR for the BE
F. F. Full harmonisation of EU law (excluding taxes, levies, duties, and charges aimed at reducing negative externalities)	0	0
G. Gold-plating	0	0

CALCULATION OF THE 1in 2out RULE:	IN	OUT
H. Costs excluding exceptions = B+D+E-F	5 299 888	94 018 080

¹ The definition of gold-plating is given in point 4 of Part III of the Uniform Methodology.

3.1.2 Calculation of the impacts of individual regulations on changes in costs for businesses

Table 2: Calculation of the impacts of individual regulations (replace with the same table after completing the Cost Calculator):

Seq. no.	Clear and concise description of the regulation (the reason for increasing/reducing costs for the BE and the reason for maintaining costs for the BE that constitute gold-plating)	Number of the legislation (act, decree, etc.)	Localisation (§, paragraph, Article,...)	Origin of regulation: SK/EU complete harmonisation/ Gold-plating	Effective date of regulation	Category of stakeholders	Total number of stakeholders	Impact per business in EUR	Impact on stakeholder category in EUR	Type of impact In (increases costs)/ Out (reduces costs) /No change	1in 2out total	Total gold-plating
1	obligation to record revenue from the sale of services in the supply of financial services	No .../2025	§ 3	1.SK	1 January 2026	seller	696	150	104 400	In (increases costs)	104 400	
2	failure notification obligation	No .../2025	§ 11(4)	1.SK	1 January 2026	seller	234 172	6	1 518 957	In (increases costs)	1 518 957	
3	cashless payment	No .../2025	§ 15(1)	1.SK	1 March 2026	seller	117 649	31	3 676 531	In (increases costs)	3 676 531	
4	allowing payment with a QR code	No .../2025	§ 15(3)	1.SK	1 March 2026	seller	16 055	5 856	94 018 080	Out (reduces costs)	94 018 080	

3.1.3 Additional information on how to calculate the impacts of individual regulations on the change in costs

For each regulation affecting the business environment assessed in Table 2, please provide additional information so that the method and correctness of the calculations can be checked. In particular, please indicate how you calculated the impacts and which source you drew upon for the amount (please also provide a link to specific statistics if available on the internet). Individual regulations may have one or more types of costs (A. Taxes, levies, duties and charges aimed at reducing negative externalities, B. Other fees, C. Indirect financial costs, D. Administrative costs). Disaggregate them and calculate them in accordance with the methodological procedure.

1. The deletion of Annex 1 introduces a record-keeping obligation concerning revenues from the sale of services in the provision of financial services. The implementation of the processes to fulfil this obligation, together with the *possible installation* of eKasa at approximately 696 branches (as at 31 March 2025 from the NBS website), will generate costs to ensure compliance with this change. The sum for eKasa installation is based on a survey of providers' price lists published on the internet.

2. In the proposed draft new Act on registration of sales, the identified impact on the business environment that will increase costs is the *failure notification requirement*, which will require the seller to notify the eKasa zone no later than the end of the business day on which the failure occurred, in a manner to be published by the Financial Directorate on its website. The entities concerned are all entities using the eKasa cash register, the number of entities being determined by the number of active eKasa cash registers in the last three months.

3. Another impact identified is the introduction of an obligation for the seller to allow the buyer to make a non-cash payment for the sale of goods or the provision of a service, for sales exceeding EUR 1.

It is not possible to determine how many businesses do not use hardware to accept payment that allows cashless payment to be made, since no such notification obligation has been laid down by the existing legislation. The number of entities is determined according to the recording of active online cash registers over the last three months by the financial administration. The reason for the difference in the number of cash registers between point 1 and point 3 is that the obligation under point 1 applies to all cash registers. The obligation of point 3 applies only to those that allow cashless payment.

In order to introduce QR payments, it will be necessary to *update the cash register programs* of existing cash registers. The cost estimate is calculated by a rough estimate as it is a commercial strategy of the manufacturers. The seller will be able to choose a form of cashless payment they will allow the buyer to use, and therefore may not allow, for example, payment by QR code, meaning that in this case they may not have any costs.

4. The start of the use of *QR codes for the purpose of payment* is expected to have a positive impact on the business environment. Due to the many circumstances that may influence these costs (e.g. use of a different form of cashless payment, different fees and costs of card companies, different types of terminals and their functions, possible service packages, etc.), it is only possible to quantify the amount of the positive impact and cost savings as a rough estimate.

The analysis is based on the sales registered in the e-kasa system for the year 2024 and assumes that the market share of payment by payment card is between 45% and 56%, and the transaction fee is between 1.5% and 3.5%. Examples include the restaurant sector, where annual transaction fees are estimated to be between EUR 1 786 and EUR 5 187, representing a monthly cost of between EUR 149 and EUR 432 per business, and the hotel sector, where annual transaction fees are estimated to be between EUR 2 797 and EUR 8 121 representing a monthly cost of between EUR 2 33 and EUR 6 77 per business.

Annual cost savings were also communicated in the press release https://www.financnasprava.sk/sk/pre-media/novinky/archiv-noviniiek/detail-novinky/_qrkody-ts/bc, using the calculation of the average monthly costs estimated by the Financial Directorate for the calculation of the impacts. The choice of sectors to two specific ones was made to avoid biasing the calculation of the average monthly cost estimate.

The monthly fees for the POS terminal software may range from EUR 50 to EUR 300 per month, depending on the provider and the package of services.

The amount of indirect costs per entrepreneur indicated in the calculator is calculated as a weighted average of the monthly costs of the gastronomy sector and hotels, which will be saved if QR codes are used (EUR 488 per month).

The number of entities is based on the number of entities (sellers) that recorded sales in the restaurant and hotel sectors in 2024 (13 823 restaurants and 2 232 hotels), but not all entities that are recorded as providers of restaurant and hotel services are included.

3.1.4 Justification for gold-plating under point 4 of Part III of the Uniform Methodology and other additional information²

Please provide the required information separately for each identified case of gold-plating (separately for each regulation evaluated as involving gold-plating).

Please provide justification for gold-plating in terms of its unquestionable necessity. Support the justification with a thorough assessment of benefits and costs. Please indicate the alternative solutions considered.

Please also provide specific information relating to the gold-plating category under the Uniform Methodology, in particular: to which entities it is proposed to extend the scope of the Directive and why; which requirements are being increased and for which entities beyond the minimum requirements of the Directive; which less stringent derogation or modification available under the Directive were not used and why; why stricter sanctioning regimes are proposed; why earlier transposition is proposed; and why existing stricter national requirements are being retained.

The use of gold-plating in the transposition or implementation of EU legislation is, in principle, undesirable, as this may lead to a reduction in the competitiveness of domestic enterprises compared to those from countries where legislation is less stringent. The use of gold-plating by the submitter is therefore permissible only in exceptional cases that are duly justified and explained in the analysis of the impacts on the business environment in terms of

² Information is provided only if the current regulatory proposal transposes an EU directive and gold-plating has been identified in the correlation table, or if it implements an EU regulation and involves gold-plating. Information is also provided in the case (unless it concerns the transposition of an EU directive or the implementation of an EU regulation) if the present proposal removes gold-plating whose origin is earlier in the existing legislation (existing national requirements).

necessity, social importance, and costs, and that have been consulted with the affected businesses and assessed by the Commission.

3.2 Evaluation of consultations with businesses prior to the preliminary consultation exercise

Please indicate the form of the consultation, including the rationale for its choice and the duration of the consultations, the dates of the meetings. Please indicate how the entities concerned will be contacted, a list of consultative bodies, including a link to the website on which the consultation was published.

Please indicate the main points of the consultation and its conclusions.

Please provide a list of submitted alternative solutions to the issue from consultative bodies as well as suggestions from consultative bodies to reduce the costs of regulations for the business environment that have not been accepted and the reason for not accepting.

Alternatively, instead of filling in point 3.2, as a separate annex to this analysis you may include a consultation record containing the required information.

During January 2025, the Ministry of Finance of the Slovak Republic held consultations on the draft Act on registration of sales with representatives of the Association of Industrial Unions and Transport, the Association of Employers' Unions and Associations, the Republican Union of Employers of the Slovak Republic, the Union of the Blind and Partially Sighted of Slovakia, the Organisations of Persons with Hearing Impairment, the Slovak Alliance of Modern Trade, the Slovak Association of Fuel Industry and Trade, the Slovak Trade Association, the National Union of Employers.

<https://www.slov-lex.sk/elegislativa/legislativne-procesy/SK/PI/2024/317/sprievodne-dokumenty?stadiumUuid=cb3cb9f5-60ef-4c4d-83df-f306d68d938f>

The course of the consultations:

In the beginning of the consultation, the Ministry of Finance of the Slovak Republic (MF SR) informed about the Ministry's intention to prepare a new law on the registration of sales with effect from 1 January 2026.

Ministry of Economy of the SR (17 December 2024):

Simona Takáčová, Richard Gallo, Zuzana Radosová

At the beginning of the meeting, the draft new Act on Registration of Sales was presented, which is a recodification of the current Act No 289/2008 on electronic cash registers. The recasting of the Act is to achieve clarification of the Act after the end of the use of electronic cash registers and, on the basis of the Action Plan against Tax Evasion, it is necessary to implement specific measures, namely:

- introducing an obligation for all businesses to accept electronic/cashless payments (payment by QR code)
- making eKasa data available to third parties
- overhauling the sanctions system
- streamlining and simplifying the sanctioning process, e.g. introducing an on-the spot procedure

The Ministry of the Economy offered methodological support and recommended communication with business entities and associations on the costs of implementing the new changes resulting from the new Act. The new Act is not an implementation of any European directive.

National Union of Employers (NUE) SR (13 January 2025):

Vanyek Molnárová Nikoleta, Biľ Vladimír, Laznia Marcel

At the beginning of the meeting, the draft new Act on Registration of Sales was presented, which is a recodification of the current Act No 289/2008 on electronic cash registers. The recasting of the Act is to achieve clarification of the Act after the end of the use of electronic cash registers and, on the basis of the Action Plan against Tax Evasion, it is necessary to implement specific measures, namely:

- the introduction of an obligation for all entrepreneurs to accept payments electronically/cashlessly (payment with a QR code);
- making eKasa data available to third parties;
- overhauling the sanctions system;
- streamlining and simplifying the sanctioning process;
- changing the philosophy of issuing cash register receipts (first registration and issuing a receipt – then payment);
- presentation of the timetable for the legislative process.

The representatives of the NUE expressed their demand for materials on the Action Plan to combat tax evasion.

Slovak Trade Association (14 January 2025):

Zuzana Kontrová

At the beginning of the meeting, Mr Beran presented the draft new Act on the recording of sales, which is a recasting of the current Act No 289/2008 on electronic cash registers. The recasting of the Act is to achieve clarification of the Act after the end of the use of electronic cash registers and, on the basis of the Action Plan against Tax Evasion, it is necessary to implement specific measures, namely:

- introducing an obligation for all businesses to accept electronic/cashless payments (payment by QR code)
- making eKasa data available to third parties
- overhauling the sanctions system
- streamlining and simplifying the sanctioning process, e.g. introducing an on-the spot procedure
- a change of the philosophy of the Act

No request has been made by the Slovak Trade Association, but they do not agree with the change in philosophy for now.

Representatives of the severely disabled

Member of the Slovak Government Council for Persons with Disabilities - representative of a group of organisations of persons with hearing disabilities - Katarína Kluková

Group of organisations of persons with visual disabilities – President of the Union of the Blind and Partially Sighted of Slovakia - Ján Podolinský

Guest: secretary of the Slovak Government Council for Persons with Disabilities - Mária Homolová

At the beginning of the consultation meeting, Mr Beran presented the draft new Act on registration of sales, which is a recasting of the current Act No 289/2008 on electronic cash registers. The recasting of the Act is to achieve clarification of the Act after the end of the use of electronic cash registers and, on the basis of the Action Plan against Tax Evasion, it is necessary to implement specific measures, namely:

- abolition of the exemption for severely disabled persons from the obligation to use e-kasa client cash registers.

At the beginning of the consultation meeting, M. Homolová - Secretary of the Slovak Government Council for Persons with Disabilities stated that she had been approached by Ms Jurkovičová from the Ministry of Finance of the Slovak Republic (from the tax and customs section) requesting a consultation on the new draft Act on registration of sales. She explained to the attendees that she, as the secretary of the council, addressed the members of the chamber for the non-governmental non-profit organizations of the Council of the Slovak Government for Persons with Disabilities by email, namely: representatives of six groups of organisations of persons with disabilities with the above-mentioned application. She received feedback

from a group of organisations of persons with visual disabilities and from a group of organisations of persons with hearing disabilities. On the basis of the above, the nominee became Mr Podolinský- President of the Union of the Blind and Partially Sighted of Slovakia for the group of organisations of persons with visual disabilities; and Ms Kluková for the group of organisations of persons with hearing disabilities.

J. Podolinský:

Elimination of the exemption is subject to the application of accessibility rules (Act 351/2022 on the accessibility of products and services for persons with disabilities, enters into force on 28 June 2025) for on-line cash registers, virtual cash registers including mobile applications and web interfaces, as well as the availability of accessible models of physical cash registers that will allow them to be used by persons with disabilities, such as the blind, in our market. The application of accessibility rules is sufficient to allow persons who are blind or severely sight impaired to be able to register sales and react appropriately to situations with data transmission to the on-line e-Kasa system or to respond to the fact that the cash register's fiscal memory is almost full. It is important that the accessibility condition is met for all parts with which users of the cash registers, on-line cash registers or virtual cash registers comes into contact. This is because it is not possible to excuse a business for failing to comply with

any of the obligations imposed by Act on the grounds that it has not responded adequately or within the required time limit because of its disability and the resulting inability to receive the information communicated by the cash register.

K. Kluková: Abolition of the exception is subject to the establishment of a 'helpdesk', publication of a manual and an instructional video with subtitles, with precise instructions on how to obtain and use an on-line cash register and a virtual cash register for registering sales.

T. Beran: He replied that they cannot now guarantee that on-line systems and physical cash registers will meet the accessibility conditions. Accessibility will be consulted with the Tax Authority and also with the manufacturers of physical cash registers as part of the process that is currently underway.

J. Podolinský:

Support was offered by the Union of the Blind and Partially Sighted of Slovakia in the form of providing expertise on the accessibility of the on-line technical solution by professionals with an international certificate. The opportunity was also offered to consult and test solutions in the area of accessibility for physical devices as well as to test the entire process of recording sales by blind and severely visually impaired people.

M. Homolová - Secretary of the Council of the Government of the Slovak Republic for persons with disabilities requested representatives of the Ministry of Finance of the Slovak Republic to submit the intention in question for the next meeting of the Government Advisory Body of the Slovak Republic - Council of the Government of the Slovak Republic for persons with disabilities.

T. Beran:

Before leaving the meeting, he asked both representatives whether they expressed their conditional consent to the withdrawal of the exemption from the use of the e-Kasa client cash register. Abolition of the exemption is subject to compliance with accessibility rules and the establishment of a helpdesk, publication of a manual and instructional video with subtitles, with precise instructions on how to proceed when acquiring and using an on-line cash register and a virtual cash register to register sales. This was confirmed to him under compliance with the above conditions.

In the end, after the departure of T. Beran, the possibility of creating and listing specific disabilities that would be exempt from registration for sales was also discussed.

J. Podolinský:

This possibility is not optimal. It is not easy to define which disabilities are relevant for exemption. Going forward, this would mean that this list will need to be reviewed and revised.

Addition: What basis would be used to prove that the person has a disability falling within the exemption.

It seems simpler, from this point of view, to require the condition of accessibility.

K. Kluková:

She is in favour of complying with the accessibility rules and setting up a helpdesk, which would include the publication of a manual and an instructional video with subtitles, with precise instructions on how to proceed correctly when obtaining and subsequently using the online cash register and the virtual cash register for registering sales.

3.3 Impacts on competitiveness and productivity

Are market barriers created or changed?

No

Will some enterprises or products be treated differently from others in a comparable situation (special regimes for micro and SMEs)?

No

Does the change in regulation affect cross-border investments (inflow/outflow of foreign investment, or the performance of Slovak companies in foreign markets)?

No

Will it affect the availability of basic resources (financial, workforce, raw materials, machinery, energy, etc.)?

No

Does the change in regulation affect innovation, science and research?

No

If gold-plating has been identified, does it contribute to reducing competitiveness and productivity? In what way?

No

How does the change in regulation contribute to Slovakia's objective of achieving the best business environment among its neighbouring EU countries?

Competitiveness:

On the basis of the above replies, please tick and describe the document's impact on competitiveness:

increases no change reduces

Productivity:

What is the impact of the document on the ratio between enterprises' production and their costs?

On the basis of the above reply, please tick and describe the document's impact on productivity:

increases no change reduces

3.4 Other impacts on the business environment

If the material has effects on the business environment that cannot be included in the previous parts, whether positive or negative, please indicate it here. This includes:

- a) effects relating to applications for or receipt of subsidies, funds, State aid and the use of other similar forms of support by the State, as they are a concomitant phenomenon of applying for or receiving benefits which are not legally granted directly but arise from the expression of the will of the entity concerned;*
- b) regulated prices pursuant to Act No 18/1996 on prices;*

- c) *other impacts envisaged by the document that cannot be included in parts 3.1 and 3.3.*
- d) *other impacts under points (a) to (c) that are gold-plating.*

With the repeal of Act No 289/2008 on the use of electronic cash registers and amending Act of the Slovak National Council No 511/1992 on administration of taxes and fees and on changes in the system of territorial financial authorities, as amended, provisions that are currently already obsolete (e.g. provisions concerning service organisations, recording in the electronic cash register logbook pursuant to § 10(3), obligation to conduct daily accounts pursuant to § 12(1), obligation to keep an electronic cash register logbook pursuant to § 13) are repealed and an impact is therefore not expected to occur in these cases. The reason for the obsolescence is amendment No 368/2018, which abolished the electronic cash register from 1 July 2019, to which certain provisions applied.

The cancellation of the obligation to make available at the point of sale the notice that the seller is not obliged to use the electronic cash register pursuant to § 3(8) of Act No 289/2008 on the use of electronic cash registers and amending Act of the Slovak National Council No 511/1992 on tax and fee administration and on changes in the system of territorial financial authorities, as amended, will have a positive impact, however, due to the fact that there is no record of exemptions, it is not possible to determine the circle of sellers to whom it will apply.

The repeal of some *exceptions and Annex 1* of Act No 289/2008 on the use of electronic cash registers and amending Act of the Slovak National Council No 511/1992 on the administration of taxes and fees and on changes in the system of territorial financial authorities, as amended, expands the number of sellers who will be obliged to register sales from goods sold or services provided in an e-Kasa cash register. Given that it is not possible to determine the number of entities to which the repealed specific exemptions and Annex 1 have hitherto applied, it is not possible to quantify the impacts on the business environment.

The legislation currently in force does not allow, in the event of the death of a sole trader and the dissolution of a corporate entity, the successor in title to continue business without cancelling the original cash register. The recasting of the Act will make it possible for the legal successor to submit applications in the event of the death and dissolution of the seller, which, however, is not an obligation but an option. For this reason, it is not possible to clearly quantify the impact on the business environment.

The introduction of new administrative offences (failure to allow cashless payment - § 15, failure to produce and send/make available/hand over cash register documents to a passenger - § 8(6) with a penalty of EUR 500 to EUR 15 00 in both cases) or recasting of existing ones can also be expected to have an impact on the business environment. However, due to the fact that these are penalties for failure to fulfil obligations, it is not possible to quantify the effects on the business environment, or no effects will arise if the obligations are complied with.

Analysis of impacts related to information society				
Development of the basic pillars of information society				
Business layer	A – a new service B - change of service C - increased use of the service	End service code	Name of the end service	Level of computerisation - for C an estimate of the number of submissions
6.1. Does the proposal envisage a change in existing public administration end services, the creation of new services for the citizen or the entrepreneur or does it have an impact on the increased use of existing services?	B	ks_332746	Providing a virtual cash register	
	B	ks_336077	eKasa - Interface	
	B	ks_333587	Treasury Document Verification (OPD)	
Application and technology layer	A - new system B - change to a system	System code	System name	In the government cloud – yes/no
6.2. Is a change in an existing or the creation of new public administration information system foreseen in the present draft? Does the administrator foresee the location of the information system in the government cloud?	B	isvs_7149	DR SCAN	no
	B	isvs_7714	Integrated System of the Financial Administration - Tax Administration	no

			on (ISFS-SD)	
	A	isvs_15195	IS NOP	no
	B	isvs_7156	Virtual cash register (VCR)	no
Financing of the computerisation process	Departmental level	Supra-departmental level		A - from EU funds B - from other sources of funding
6.3. Does the process of computerisation require any financial investment? <i>(Indicate the relevant level of financing and quantification of financial expenditures in the analysis of the impacts on the general government budget.)</i>	B			
Simplifying access to proceedings and cutting red tape				
Digital proceedings				
6.4.1. Does the present draft foresee the conduct of proceedings on the rights, legally protected interests or obligations of natural persons and corporate entities?	Yes No	<i>(Please specify what proceedings are involved).</i>		
6.4.2. Can the given proceedings be carried out digitally?	Yes No	<i>(If some of the acts in the proceedings or the entire proceedings are linked to paper-based communication, please indicate what they are and for what reason.)</i>		
6.4.3. Is the regulation of the proceedings compatible with the principles of the e-Government Act and is the e-Government Act applicable to the proceedings?	Yes No	<i>(If the regulation of proceedings is different from that in the e-Government Act or if the use of the e-Government Act is ruled out, please indicate what is involved and for what reason.)</i>		
The 'once is enough' principle				
6.5.1. Does the present draft provide for the submission of documents, information or evidence of facts (hereinafter 'data') to the authority conducting the proceedings?	Yes No	<i>(Please specify what data is involved and in which proceedings.)</i>		
6.5.2. Does the present draft foresee the submission of data contained in statutory records maintained by the authority conducting the proceedings or by another	Yes No	<i>(Please specify what records are involved.)</i>		

authority?		
6.5.3. Will the data provided by the regime pursuant to Act No 177/2018, as amended, or in any other similar manner, ensure that the data is obtained ex officio by the authority conducting the proceedings and does not have to be submitted to it by a private entity, a submitter, an applicant, or party to the proceedings (hereinafter 'party to the proceedings')?	Yes No	<i>(Please specify how the data will be submitted/proven in the proceedings. If submission to the parties to the proceedings is required, please state the reason.)</i>
6.5.4. If the authority conducting the proceedings does not obtain the data ex officio but rather it is submitted to the parties to the proceedings, does the draft provide for a transitional period after which the data will be obtained ex officio by the authority conducting the proceedings?	Yes No	<i>(Please specify how the data in the proceedings will be submitted/proven in the future. If submission to the parties to the proceedings is required, please state the reason.)</i>
Exchange of data between public authorities		
6.6.1. Does the present draft envisage the creation of new data records or regulate the maintenance of data records?	Yes No	<i>(Please specify what new data records are being established or which data records are being modified by the draft.)</i>
6.6.2. Does the present draft allow for the provision of data from records to other public authorities or other persons for the performance of their statutory tasks without restriction of the entity (i.e. in all cases where they need this data for the performance of statutory tasks)?	Yes No	<i>(Please specify to which public authorities or other entities it is not possible to provide data from records, even if they need them for the performance of statutory tasks, and for what reason.)</i>
6.6.3. Is the provision of data from records electronically and in an automated manner ensured?	Yes No	<i>(Please specify how the provision of data from records for other entities is ensured for the performance of their statutory tasks. If the module does not use process integration and data integration to provide the data, please state why. If digital or automated provision is excluded, please state why.)</i>
6.6.4. Is the regime pursuant to Act No 177/2018, as amended, used for the provision of data from records?	Yes No	<i>(Please specify how the electronic and automated provision of data from records is formalised at the statutory level, what regime it follows. If the application of Act No 177/2018, as amended, is ruled out,</i>

		<i>please state why.)</i>
Reference data		
6.7.1. Does the present draft foresee the creation of new data records or regulate the maintenance of data records that will be proposed for inclusion in the list of reference data pursuant to § 51 of Act No 305/2013 on e-Government?	Yes No	<i>(Please specify what new data records are being established or which data records are being modified by the draft, and which data will be proposed for inclusion in the list of reference data. If no inclusion of data is planned, please state why)</i>
6.7.2. When is the planned inclusion of data from records in the list of reference data pursuant to § 51 of Act No 305/2013 on e-Government?		<i>(Please specify when the above data is planned to be included in the list of reference data.)</i>