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TAX & AUDIT SERVICES

Fresh tax, legal and economic information



MANDAT news

The September issue includes:
Electronic delivery of documents of public administration

ELECTRONIC DELIVERY OF DOCUMENTS OF PUBLIC ADMINISTRATION

Setting up of electronic mailboxes is governed by Act No. 305/2013 Coll., on e-Government. Electronic mailboxes are set up by the Office of the Government of the Slovak Republic for natural persons, natural persons—entrepreneurs, legal entities, public authorities and subjects of international law. Legal entities are provided with electronic mailboxes automatically after being entered in the official records (commercial register, register of associations, etc.).

Please note that from **1 August 2016**, all electronic mailboxes of legal entities established on **www.slovensko.sk** (formerly **www.upvs.sk**, the Central Portal of Public Administration) will be automatically activated for the service of documents. The mandatory activation is not initiated by any action of the owner; the activation of the electronic mailbox will be performed by the administrator of the electronic mailbox module (Office of the Government of the Slovak Republic). The whole process of activation of electronic mailboxes of legal entities will be carried out gradually over a transitional period ending on **1 January 2017**.

Electronic delivery of documents should completely replace the delivery of hard-copy documents, including various decisions, judgments, applications, penalties, etc. Even if the respective legal entity does not read the documents, the legal fiction of service is applied and fundamental legal effects of such documents may come into force (delivered electronic decisions have the same legal effect as if they were received in hard-copy form).

Access of any natural person to the electronic mailbox is given on the basis of his/her identity card with a qualified electronic signature ("QES"); for legal entities, this right is given exclusively to members of statutory bodies (executive managers and/or members of the Boards of Directors). Other persons may also be authorized to have access by statutory representatives of companies. If the statutory representative of a legal entity is a foreign person, he/she has to authorize a natural person who is a citizen of the Slovak Republic and has the identity card with the QES in order to have full access to the electronic mailbox of a legal person. If you are executive managers and/or members of a statutory body and you still do not have the new identity card with QES, we recommend you applying for it as soon as possible.

Notification settings of the electronic mailbox allow sending messages to any entered e-mail address once any new document is delivered to the electronic mailbox.

We would like to inform you that it is necessary to create internal mechanisms ensuring regular monitoring of the electronic mailbox and reading of the delivered documents, if any.



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NOT TO BE MISSED

Important Dates

Overview of important dates in the September 2016 can be found on our website: <http://www.mandat.sk>



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ABOUT US

The companies **MANDAT CONSULTING, k.s.** and **MANDAT AUDIT, s.r.o.** were founded in 2004 as tax advisory and auditing companies. Since their establishment, they have been providing small, medium-sized and companies active in Slovakia with services in the field of tax consultancy, audit and accounting. Long-lasting cooperation with foreign advisory companies hand in hand with the competence of Slovakian tax advisors and auditors enables us rendering our service to the clients originated from abroad.

In present time, 41 well trained members of our staff are at the disposal to our clients.

Information provided in this material are only of a cursory nature. **MANDAT CONSULTING, k.s.** assumes no liability for any decision taken on the basis of this issue.

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