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News Flash

September 2019



**Changes in delivering
confirmations about school
attendance in Slovakia**

Changes in delivering confirmations about school attendance in Slovakia

From 1 September 2019 a novelty being a part of anti-bureaucracy law and relating specifically to the provision focusing on reducing the red tape by the use of the public administration's information systems (IS) assumes effect. In this case, the bodies of state power when fulfilling their official duties are liable and entitled to obtain and use data registered in the public administration's IS and also to provide such data to one another in essential scope.

Finding of data for the needs of child allowances

The data for the assessment of the claim for the child allowances is provided in the following registers:

- Central Register of Children, Pupils and Undergraduates,
- Central Register of Students and Universities.

According to the provisions of the Act on child allowances the person entitled i.e. the allowance beneficiary is not obliged to prove the facts known to the payer from the performance of other activities of the payer or that it may obtain from an accessible public administration's IS.

From 1 September 2019 the Office of Labour, Social Affairs and Family (hereinafter referred to as the "OLSAF") **obtains the data about children, pupils and students from the IS of the Ministry of Education, Science, Research and Sport of the Slovak Republic.**

Confirmation for Employer

If an employer has the access to the Central Register of Children, Pupils and Undergraduates and Central Register of Students, from 1 December 2019 the following change of the Section 37 Subsection 3 of the Act No. 595/2003 on income tax will assume effect: an employee exercising the claim for a tax bonus from their employer according to the Section 33 of the Act on income tax will not be obliged to submit a confirmation from school or a confirmation of the relevant authority about receiving an allowance for a maintained child to an employer.

If an employer does not have the access provided, an employee exercising the claim for the tax bonus according to the Section 33 of the Act on income tax is still obliged to submit hardcopy confirmation of school attendance (applicable to children with the obligatory school attendance completed).

Automated payment of child allowance

Thanks to this amendment major time saving and improving the efficiency of administrative work is expected as the beneficiaries of child allowances **will not be obliged** after 1 September 2019 to **deliver confirmations** about school attendance to the OLSAF in a hardcopy form.

The child allowance will from now on be paid automatically, namely within usual payday and in a usual method which is not changed. This method should remove the red tape burden especially from parents with children subject to obligatory school attendance.

Exception if a child studies abroad

The only exception when it is not possible to obtain the information from the IS of the Ministry of Education, Science, Research and Sport of the SR is if a child studies abroad. In such instance, the person entitled **is still liable** to submit a confirmation about the school attendance in a hardcopy form based on the request of the **appropriate Labour Office.**

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