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News Flash

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Entrepreneurs, do you have access to your electronic mailbox in Slovakia?

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Under the Act no. 305/2013 Coll. on e-Government, entrepreneurs have an electronic mailbox set up by the state, which is available on the portal www.slovensko.sk. Why is it important to have access to it and what is at risk for you if you do not have it?

What is electronic mailbox?

The electronic mailbox is used for communication between you and the public authorities. Not only can you send submissions to the competent authorities through it, but these authorities also send their decisions, calls, instructions, and other documents to your mailbox. Thus, such communication has replaced postal delivery of paper mail.

How can you sign into your electronic mailbox?

There are several ways to sign into your electronic mailbox. The following are relevant for entrepreneurs:

- if the statutory representative of the legal entity is a Slovak citizen who owns an ID card with a chip and has activated a personal security code, they can sign into the mailbox on the above-mentioned website:
- if the legal entity's statutory representative is a foreign citizen, in some cases it is possible to sign in to the electronic mailbox with their (foreign) ID card with a chip – however, this option only applies to some European Union countries (the complete list is published here: https://www.slovensko.sk/sk/eid as/informacie-o-prihlaseni-cez-ei);
- in the event that the statutory representative of the legal entity does not meet any of the mentioned criteria, they may recall the so-called alternate authenticator to gain access to the mailbox;
- the last option is to authorize another person (Slovak citizen) to access the electronic mailbox.

What can happen if I do not have access nor secure it through another person?

In this case, you risk receiving an official document in the company's electronic mailbox from which some obligations will arise for you (e.g., a request to prove the facts during the inspection) and you will not find out about it, as a result of which you will not fulfil these obligations. The competent authority can then impose a fine on you which, if you fail to pay within the set time limit, will be recovered by the executor which may increase your costs significantly.

We know from our experience that this problem arises especially in companies with a foreign statutory representative and a foreign partner, who do not have sufficient knowledge of Slovak legislation and often do not even know about the existence of an electronic mailbox. Subsequent contact of an attorney-at-law with a request to resolve the situation is often pointless because there is no more possibility of filing appropriate remedies against the issued decision and the client has no choice but to pay the sanction.

In the case of electronic delivery of documents to an electronic mailbox, the fiction of delivery is applied, i.e. an electronic document will be considered delivered not only if the addressee confirms the notification of delivery (the day, hour, minute and second of delivery is indicated on the electronic delivery note), but also if the storage period (15 days) lapses and the addressee does not confirm the notification of delivery within this period.

Without knowing it, you may receive a request from the authority to fulfil a legal obligation, failure to comply with which is sanctioned by fines



often ranging from tens to hundreds of thousands of euros. Calls from the tax authority or the labour authority are frequent, where the maximum amount of fines goes up to EUR 200,000. Also, a payment order issued by the court based on the creditor's proposal is usually delivered to the electronic mailbox, and if the debtor does not oppose it, the payment order becomes legally valid and the creditor is entitled to collect the owed amount through the executor, while none of these entities examines the legitimacy of the claim and they proceed only based on the statements made in the proposal.

Omission of the simple obligation to ensure that the company takes over delivery mails can therefore end up being quite expensive.

What is the solution?

If your statutory representative does not have access to the company's electronic mailbox or is so busy that they do not have time to check it, we recommend that you **authorize another person** to access the mailbox, so that you always find out about all documents received, allowing you to take any necessary legal action.

"It happens that when establishing a company in the Slovak Republic, foreign companies are not even aware of it, and when we alert them to this fact and ensure that the received mail is taken over for a period of several months, even years, sometimes this way they find out how many unpaid fees from different authorities there is. It happens that they are even sanctioned or asked to pay by enforcement authorities," Simona Dimov points out, adding that "Slovak companies are mostly aware of these obligations, but it is easier for them to grant access to Accace as a provider of accounting or payroll services for

a really minimal implementation and then monthly fee and thus ensure smooth and regular delivery of documents both directly to the client and at the same time to those responsible from our accounting or payroll team."

How can we help you with taking-over of delivery mail in an electronic mailbox?

At Accace, we ensure the take-over of delivery mails sent to the electronic mailbox administration service (eBox), which is automatically sent to designated persons on the client's side and designated persons from our Accace team. We can also provide the necessary submissions, e.g., in the case of legal services provided by our law firm Accace Legal. Due to the administrative burden associated with receiving mail from our clients' electronic mailboxes, we have automated this entire process.

We can handle the take-over of delivery mails from the many electronic mailboxes of our clients, which there is still more and more, thanks to the robot that we developed in cooperation with our partner. Its main advantage for our clients is saving their time and reducing the risk of not fulfilling the obligations arising from the documentation delivered to their electronic mailboxes.

The service of administration of the electronic mailbox on the official website www.slovensko.sk is also provided by us at Accace Slovakia, based on the granted permission to access and handle the electronic mailbox of the legal or natural person. For more information, do not hesitate to contact us by email at slovakia@accace.com.

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About Accace Slovakia

Accace was established in 2006 in Bratislava. Accace Slovakia currently employs more than 120 professionals and provides a comprehensive range of services in the field of accounting outsourcing services, payroll processing and HR administration, tax and business advisory, legal and corporate services, up to advisory services for start-ups. In over 15 years, we have developed into an innovative provider of full-range BPO services. We are regularly listed among the TOP 10 advisory companies in Slovakia. The legal services are provided by our own established law firm, Accace Legal. You can find us in Bratislava, Košice and Trenčín. Within Accace Group, we connect more than 800 experts in over 50 locations and provide services to more than 2,500 clients.

About Accace Circle

Accace operates internationally as Accace Circle, a co-created business community of like-minded BPO providers and advisors who deliver outstanding services with elevated customer experience and erase the borders of service delivery. Covering over 50 jurisdictions with nearly 2,500 professionals, we support more than 15,000 customers, mostly mid-size and international Fortune 500 companies from various sectors, and process at least 200,000 pay slips globally.

Please visit <u>www.accace.com</u> and <u>www.circle.accace.com</u> for more information.





