

# News Flash

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

## Entrepreneurs, do you have access to your electronic mailbox?

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](http://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.

### Is the electronic mailbox also used to communicate with the financial administration?

So far, tax entities or their representatives have been obliged to communicate with the financial administration through its own portal. **From January 1, 2022, there is a partial change in this communication, because after this date, delivery by the financial administration will take place only through the [Central Public Administration Portal](#)**, as in the case of other public authorities. Financial administration documents will therefore be delivered to the electronic mailboxes of tax entities set up on the [slovensko.sk](http://slovensko.sk) portal. However, it will also apply here that if the tax entity grants its representative a power of attorney to take-over the mails from the financial administration, the documents will be delivered to this representative's electronic mailbox.

In this context, please note that **in the opposite communication, i.e., by the tax entity towards the financial administration**, the person obliged to communicate electronically under the Tax Code will have to continue carrying out **structured submissions** (note: submissions that have the prescribed form) **through an electronic filing system operated by the financial administration** via a designated data interface.

### 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, he / she can sign into the mailbox himself / herself 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 his (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/eidas/informacie-o-prihlaseni-cez-ei>);
- in the event that the statutory representative of the legal entity does not meet any of the mentioned criteria, he / she 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 don't 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.

**Even in the case of documents delivered by the financial administration, the fiction of service shall apply to the electronic delivery of documents by the regime into one's own hands**, i.e., the electronic document will be considered delivered if the addressee confirms the delivery notification (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 delivery note.

## What's the solution?

If your statutory representative does not have access to the company's electronic mailbox or is so busy that he or she does 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.

We in Accace k.s. also provide the electronic mailbox administration service on the central portal [www.slovensko.sk](http://www.slovensko.sk) on the basis of the granted authorization to access and dispose of the legal mailbox. Under the agreed conditions, we will provide everything necessary from the establishment of access to the electronic mailbox with the competent authority through regular monitoring of messages and documents delivered to the electronic mailbox to the distribution of the downloaded documentation to the designated person. For more information, do not hesitate to contact us by email at [slovakia@accace.com](mailto:slovakia@accace.com).

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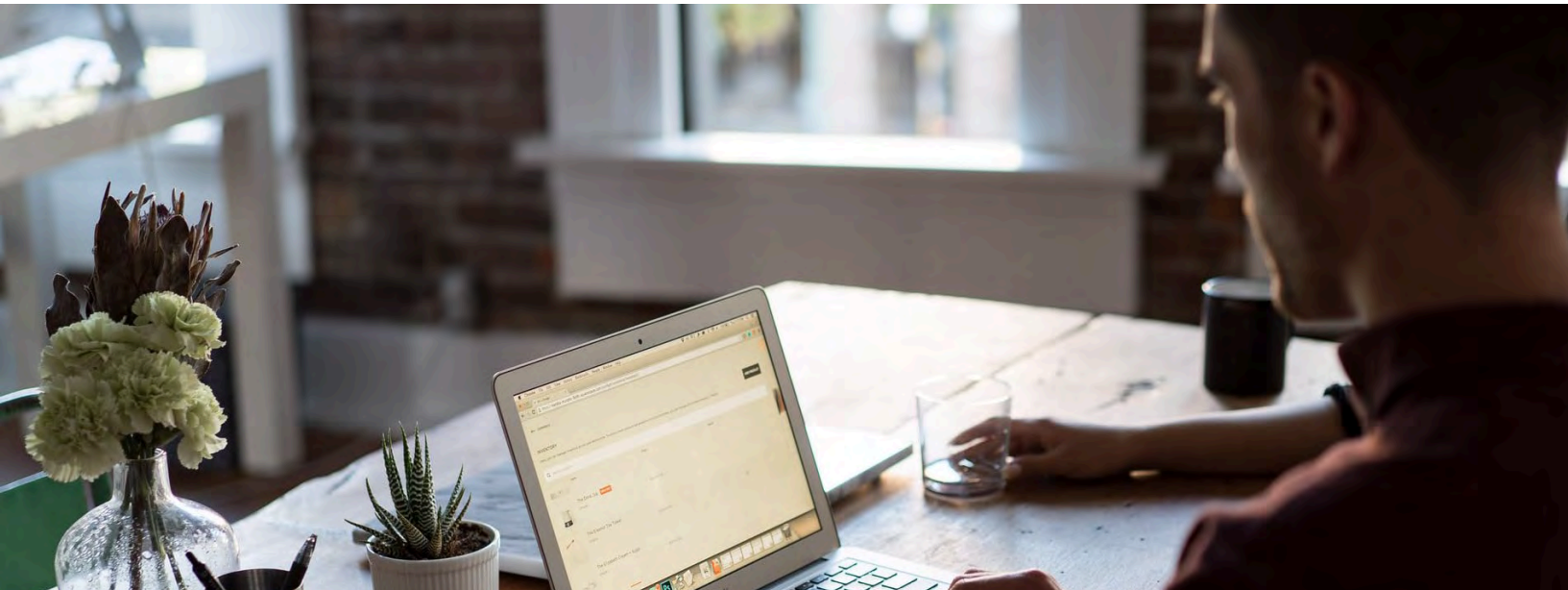
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## About Accace Slovakia

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 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 both in Bratislava and Košice. Within Accace Group, we connect more than 600 experts in 40 locations and provide services to more than 2,000 clients.

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