

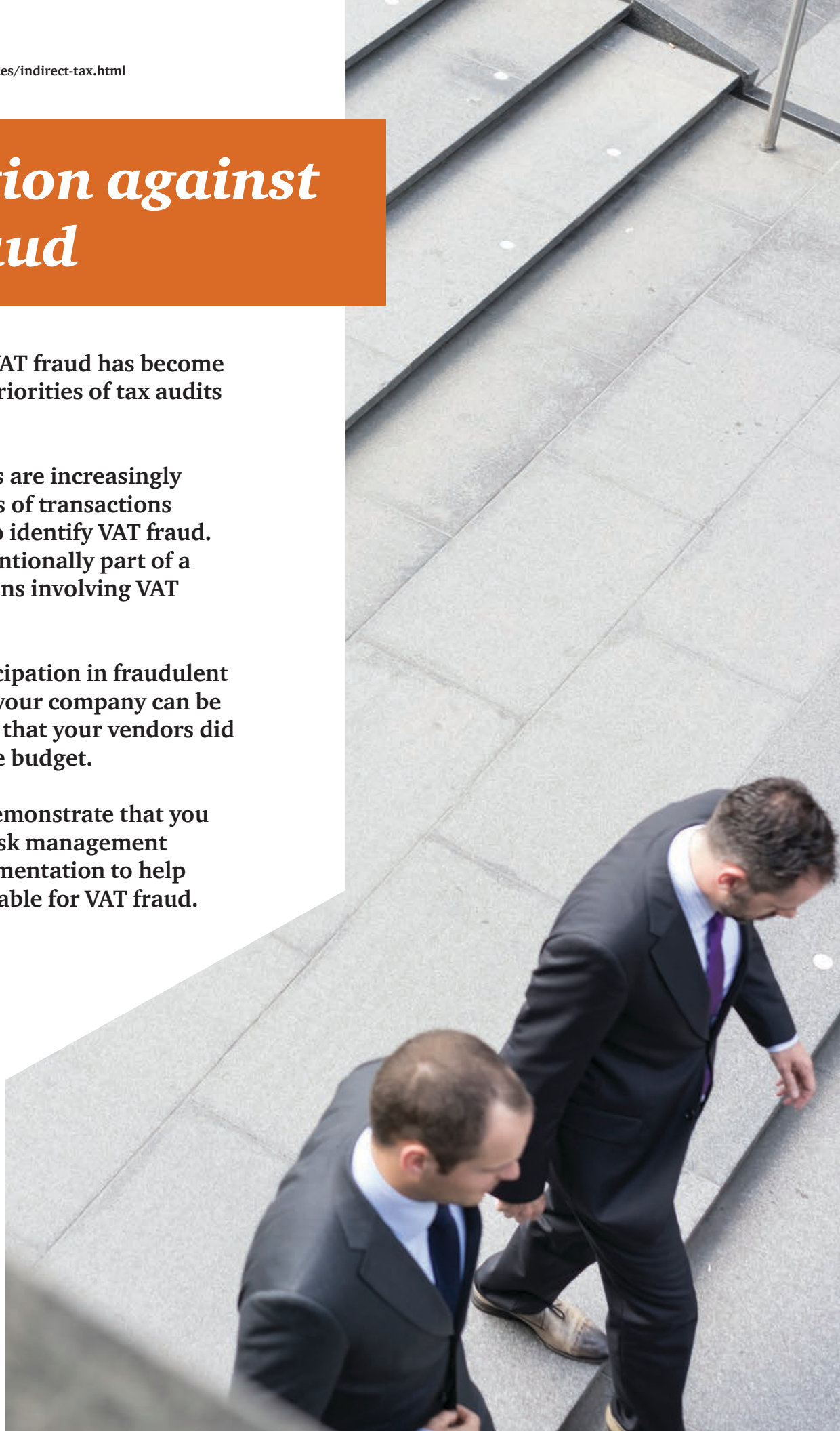
# *Protection against VAT fraud*

**The fight against VAT fraud has become one of the major priorities of tax audits in Slovakia.**

**The tax authorities are increasingly looking into chains of transactions between entities to identify VAT fraud. You may be unintentionally part of a chain of transactions involving VAT fraud.**

**If accused of participation in fraudulent VAT transactions, your company can be held liable for VAT that your vendors did not pay to the state budget.**

**You will need to demonstrate that you have strong VAT risk management controls and documentation to help avoid being held liable for VAT fraud.**



## How can PwC assist you?

### Vat fraud risk assurance

By conducting a series of interviews with the responsible employees and stakeholders (e.g. procurement and sales department, accounting, legal department, etc.) and analysing current internal controls, we will:

- Assess the design and operating effectiveness of your existing tax controls
- Perform extensive analyses of your tax affairs with your vendors and customers using risk alerts which indicate that you are doing business with high risk companies
- Provide our suggestions on new controls or improvements of existing controls to protect your business from accusations of being involved in VAT fraud

### Assistance with VAT inspection

Our team will be happy to assist you during a VAT inspection. This includes:

- Analysing the legal merits and reasonableness of tax authority demands
- Attendance during meetings with the tax office and hearings of witnesses and other procedures
- Drafting of responses to tax authority requests
- Assistance with assessment proceedings, and
- Drafting appeals



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