

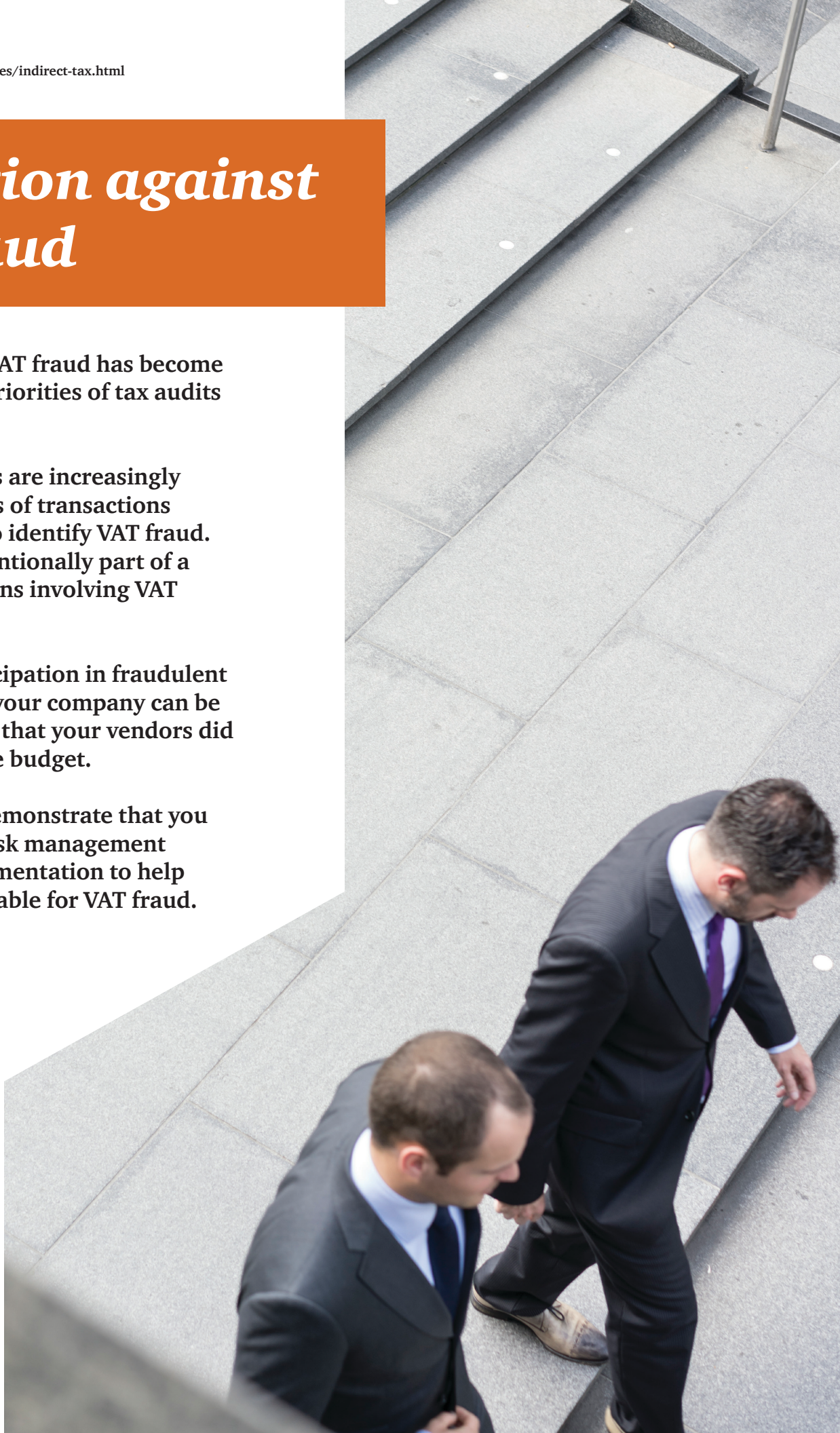
Protection against VAT fraud

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



Christiana Serugová
Partner, Tax leader
+421 259 350 614
christiana.serugova@pwc.com



Eva Fričová
Senior Manager
+421 903 268 048
eva.fricova@pwc.com



Alexandra Hlobenová
Manager
alexandra.hlobenova@pwc.com
+421 903 777 145



Dmytro Myroshnychenko
Manager
+421 911 035 833
dmytro.x.myroshnychenko@pwc.com

