



# OECD Recommendations vs. Proposed Measures for Large Taxpayers



# Where are we NOW

**Large Taxpayers Office (LTO)**

**Established in 2002**

**30% of Tax income**

**690 taxpayers**

- Banks
- Insurances
- taxpayer with turnover over EUR 40 mil per year

Handling priority in all channels (call center, live chat)

Methodological Leadership in International Taxation and Transfer Pricing Tax Audits

Softwarning

Better customer care – less than 50 clients per tax administrator



# Financial Office for Significant Businesses

LTO



FO SB



# Financial Office for Significant Businesses

covers both Tax and Customs Agenda

covers all former LTO clients + Authorised Economic Operators (AEO)

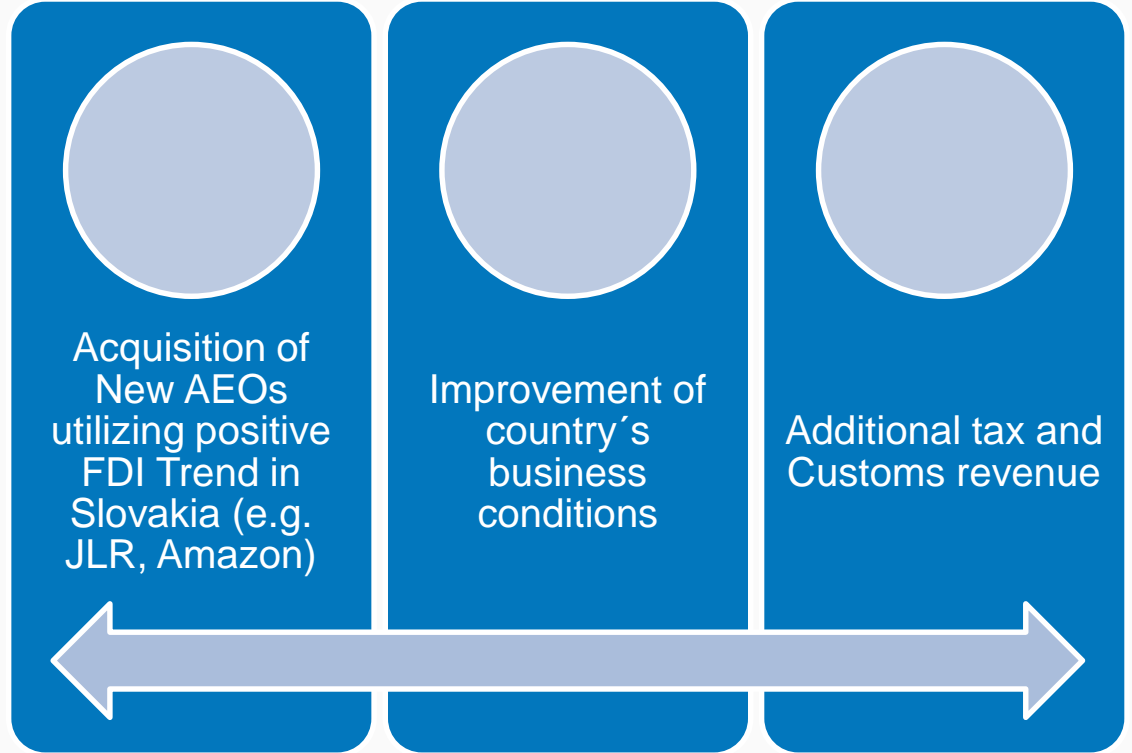
key-account management

horizontal monitoring

Legal Certainty

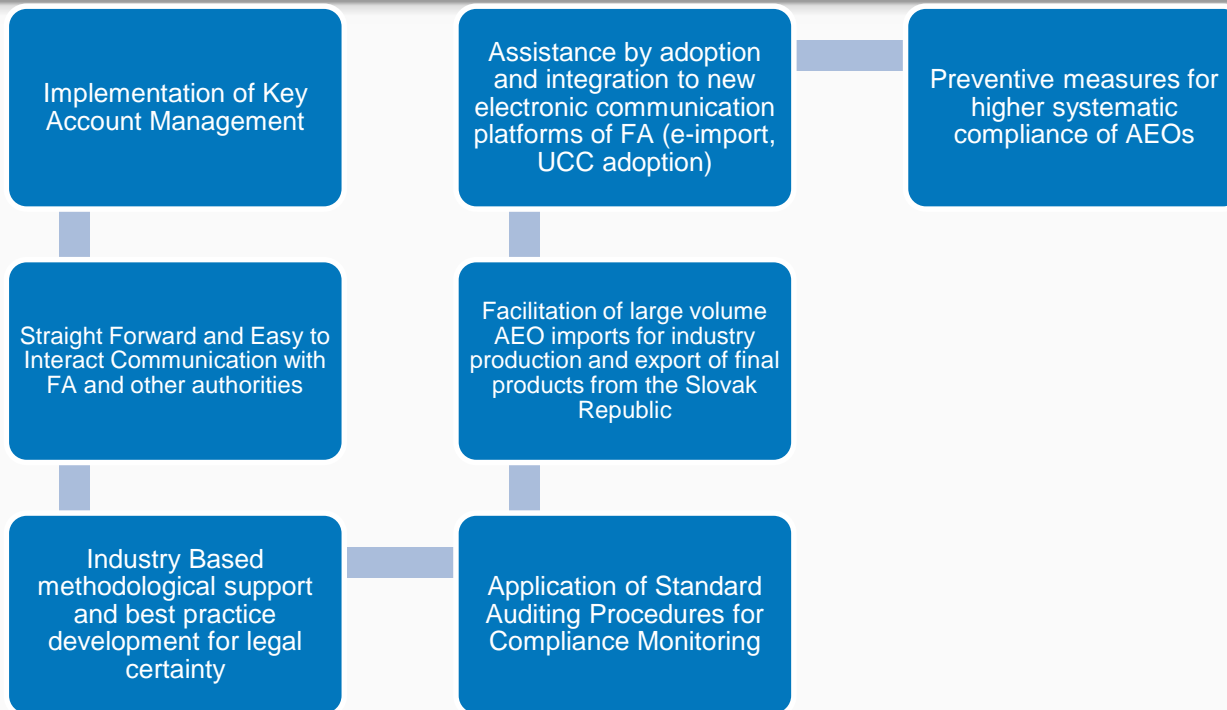


# Project Goal



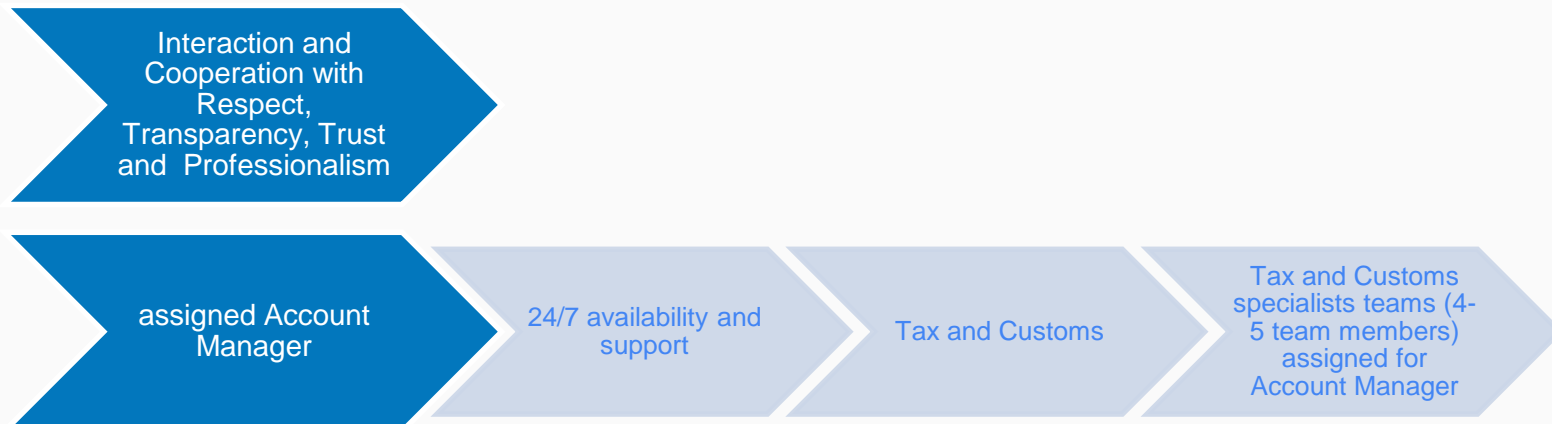


# Financial Office for Significant Businesses





# Key Account Management





# Legal Certainty

Methodological  
advisory for key  
transactions

More accessible  
binding  
statements

Less tax audits,  
higher trust level  
(procedure audits)





# Horizontal Monitoring

Procedure Standards

Risk Management

Data Exchange

Audits based on Risk Management  
Procedures Agreement  
with large tax payers  
(currently tax audits  
according to risk criteria)

# Thank you for your attention!



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