

Amendment of Annex 1 to the Statutes of the Tax Revenue Forecasts Committee

On the basis of the Statute of the Tax Forecasts Committee pursuant to Article 5(2), we are modifying Annex 1 to the Statute of the Tax Revenue Forecasts Committee with effect from 23 September 2021. In the Annex, the table on selected non-tax revenue and expenditure is amended. Dividends and Taxes on lottery and similar games are included in the mandatory items for the forecast, pension benefits from old-age and disability insurance are added on the expenditure side. The full text of Annex 1 is set out below.

Annex 1 (mandatory indicators for Committee members are marked in blue)

Forecast of general government tax revenue in ESA2010 methodology (in thousands EUR)
(without penalty)

| Indicator | Outcome | | Estimate | | Forecast | |
|--|---------|-----|----------|-----|----------|-----|
| | t-2 | t-1 | t | t+1 | t+2 | t+3 |
| Taxes on income, profits and capital gains | | | | | | |
| Personal income tax * | x | x | x | x | x | x |
| Personal income tax on dependent activities | | | | | | |
| Personal income tax on business income | | | | | | |
| to the state budget | | | | | | |
| to municipalities | | | | | | |
| to higher territorial unit | | | | | | |
| Corporate income tax * | x | x | x | x | x | x |
| Withholding tax | x | x | x | x | x | x |
| Tax on goods and services | | | | | | |
| Value added tax | x | x | x | x | x | x |
| Excise duty | x | x | x | x | x | x |
| on mineral oils | | | | | | |
| on ethyl alcohol | | | | | | |
| on beer | | | | | | |
| on wine | | | | | | |
| on tobacco and tobacco products | | | | | | |
| on electric energy | | | | | | |
| on natural gas | | | | | | |
| on coal | | | | | | |
| Tax on international trade and transactions | x | x | x | x | x | x |
| Import duty | | | | | | |
| Import charges | | | | | | |
| Share of selected funds | | | | | | |
| Other customs revenue | | | | | | |
| Local tax | x | x | x | x | x | x |
| Tax on immovable property | | | | | | |
| Tax on specific services | | | | | | |
| Other taxes | x | x | x | x | x | x |
| Tax on emission allowances | | | | | | |
| Tax on motor vehicles (as from 2015 a revenue of the state budget) | | | | | | |
| Special levy on selected financial institutions | | | | | | |
| Special levy on business in regulated industries | | | | | | |
| Remuneration for public services provided by RTVS | | | | | | |
| Tax on payment for extraction area | | | | | | |
| to state budget | | | | | | |
| to municipalities | | | | | | |
| Tax on charges for storage of gases and liquids | | | | | | |
| Tax on waste disposal (Revenue Environment Fund) | | | | | | |
| Property tax (to state budget) | | | | | | |
| Other taxes *** | | | | | | |
| to state budget | | | | | | |
| to municipalities | | | | | | |
| to higher territorial unit | | | | | | |
| to separate account | | | | | | |

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| road tax - coasting | | | | | | |
| insurance contribution | | | | | | |
| insurance tax | | | | | | |
| contribution from compulsory insurance | | | | | | |
| Social and health insurance fund (FSZP) | | | | | | |
| Social insurance | x | x | x | x | x | x |
| Economically active population + owing | | | | | | |
| - EAP | | | | | | |
| - owing | | | | | | |
| Health insurance companies | x | x | x | x | x | x |
| Economically active population + owing | | | | | | |
| of which: annual clearance | | | | | | |
| Total general government tax revenue | | | | | | |
| Tax revenue of the state budget | | | | | | |
| Separate accounts | | | | | | |
| Government financial assets | | | | | | |
| Municipal tax revenue | | | | | | |
| Tax revenue of higher territorial units | | | | | | |
| Tax revenue of Radio and Television of Slovakia (RTVS) | | | | | | |
| Environmental Fund | | | | | | |
| Social and health insurance fund total | | | | | | |
| Total tax revenue and revenue Social and health insurance fund | | | | | | |

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|---|--|--|--|--|--|--|
| Expenditure for a public utility purpose | | | | | | |
| of which natural entities | | | | | | |
| legal entities | | | | | | |

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|---|--|--|--|--|--|--|
| Contributions to old-age pension savings - EAP | | | | | | |
|---|--|--|--|--|--|--|

* gross proceeds of an individual's tax return and a corporation's tax return unreduced by expenses for a public benefit purpose (2%)

| Forecast of non-tax revenue of general government in ESA2010 methodology (in thousands EUR) | | | | | | |
|---|---------|-----|----------|-----|----------|-----|
| Indicator | Outcome | | Estimate | | Forecast | |
| | t-2 | t-1 | t | t+1 | t+2 | t+3 |
| Dividends | x | x | x | x | x | x |
| Administrative and other charges – National Motorway Company revenue only | x | x | x | x | x | x |
| Emission permits | x | x | x | x | x | x |
| Taxes on lottery and similar games | x | x | x | x | x | x |
| Total selected non-tax revenue | | | | | | |
| state budget revenue | | | | | | |
| municipalities revenue | | | | | | |
| Environmental fund revenue | | | | | | |
| National Motorway Company revenue | | | | | | |

Note: The dividend forecast includes both state and municipal revenues. Dividends are under item 211003 according to the EKRK (Economic Classification of Budgetary Classification used by the Ministry of Finance) and under ESA2010 under D.421. For the National Motorway Company, administrative and other fees are forecast (ECC 220, ESA2010 D.11 and D.75). The emission permits is item 229006 in the EKRK. According to ESA2010, this is item D.29F. Revenue from taxes on lottery and similar games comprises both state budget revenue and municipal revenue. According to the EKRK they are on item 292008 and in the ESA2010 methodology on D.214F.

| Forecast of selected general government expenditure in ESA2010 methodology (in thousands of EUR) | | | | | | |
|--|---------|-----|----------|-----|----------|-----|
| Indicator | Outcome | | Estimate | | Forecast | |
| | t-2 | t-1 | t | t+1 | t+2 | t+3 |
| Sickness (only Social Insurance Agency) | x | x | x | x | x | x |
| Sickness | | | | | | |
| Nursing benefit | | | | | | |
| Maternity benefit | | | | | | |
| Equalization benefit | | | | | | |
| Maternity benefit | | | | | | |

| | | | | | | |
|--|---|---|---|---|---|---|
| Pension benefits from old-age and invalidity insurance - old-age pensions (Social Insurance Agency only) | x | x | x | x | x | x |
| Unemployment benefit | x | x | x | x | x | x |
| Total selected expenditure | | | | | | |
| Expenditure of Social Insurance Agency | | | | | | |