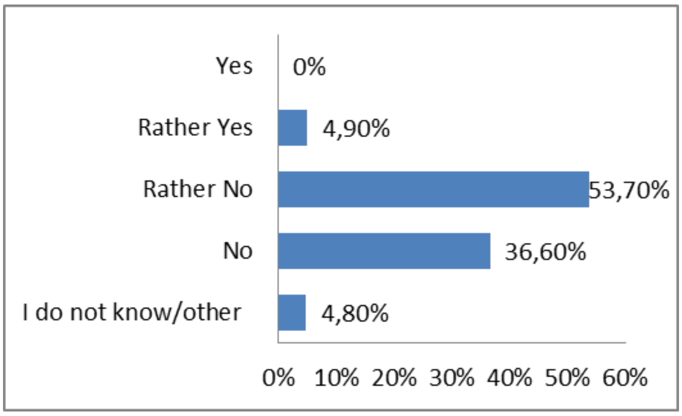
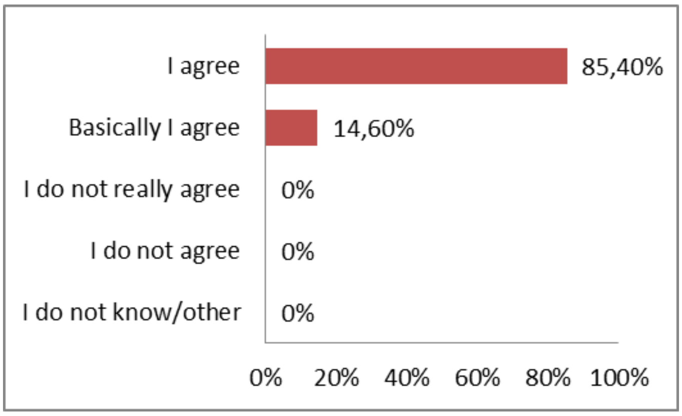
Evaluation of the questionnaire: TAX LAW AND TAX POLICY OF SLOVAKIA

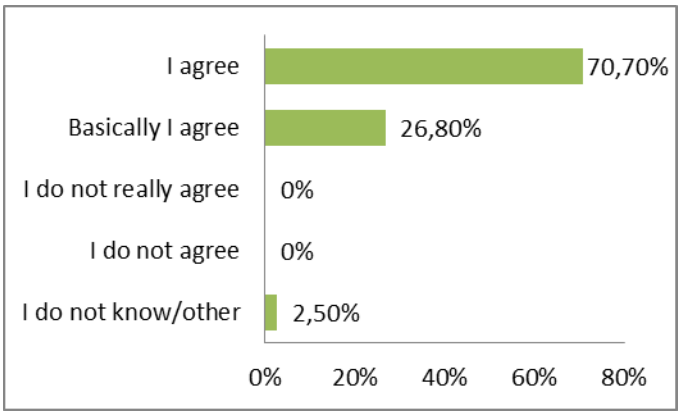
1. Is, in your opinion, the tax law in Slovakia generally adopted sufficient time in advance and in a proper lawmaking process?



2. For the purpose of legal predictability, the tax law should be **adopted at least six (6) months before it comes into effect.** This is proposed also by OECD.



3. Slovak tax policy should be neither restrictive with the main aim to enforce tax discipline (example: Germany, Italy) nor liberal with the main aim to attract foreign investors even if disputes with G20/OECD arise (example: Ireland, Cyprus). **It should be based on a long-term predictable concept which is balanced between the objectives above (**example: Austria, Holland), whereby criteria of G20/OECD should be met.



*The questionnaire was filled in by CFOs during the FINANCIAL MANAGEMENT conference on 15 May 2014.