

## 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 10 February 2022. In the Annex, the table on tax revenue and expenditure is amended. The new tax Excess profit tax on trading in electricity produced by a nuclear installation is included in the mandatory item "Other taxes". All other 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
<b>Taxes on income, profits and capital gains</b>						
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
<b>Tax on goods and services</b>						
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						
<b>Tax on international trade and transactions</b>	x	x	x	x	x	x
Import duty						
Import charges						
Share of selected funds						
Other customs revenue						
<b>Local tax</b>	x	x	x	x	x	x
Tax on immovable property						
Tax on specific services						
<b>Other taxes</b>	x	x	x	x	x	x
Tax on emission allowances						
Tax on motor vehicles						
Special levy on selected financial institutions						
Special levy on business in regulated industries						
Excess profit tax on trading in electricity produced by a nuclear installation						
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						
road tax - coasting						
insurance contribution						
insurance tax						
contribution from compulsory						
insurance						
<b>Social and health insurance fund (FSZP)</b>						
<b>Social insurance</b>	x	x	x	x	x	x
Economically active population + owing						
- EAP						
- owing						
<b>Health insurance companies</b>	x	x	x	x	x	x
Economically active population + owing						
of which: annual clearance						
<b>Total general government tax revenue</b>						
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						
<b>Social and health insurance fund total</b>						
<b>Total tax revenue and revenue Social and health insurance fund</b>						

<b>Expenditure for a public utility purpose</b>						
of which natural entities						
legal entities						

<b>Contributions to old-age pension savings - EAP</b>						
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\* 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
<b>Total selected non-tax revenue</b>						
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
<b>Sickness benefits (only Social Insurance Agency)</b>	x	x	x	x	x	x
Sickness benefit						
Nursing benefit						
Maternity benefit						
Equalization benefit						

Pregnancy benefit						
<b>Pension benefits from old-age and disability insurance funds (Social Insurance Agency only)</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>
Basic old-age insurance fund						
Old-age pensions						
Early retirement pensions						
Widows' pensions						
Widowers' pensions						
Orphan's pensions						
Basic disability insurance fund						
Disability pensions						
Widows' pensions						
Widowers' pensions						
Orphan's pensions						
<b>Unemployment benefit</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>
<b>Total selected expenditure</b>						
Expenditure of Social Insurance Agency						