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Legal Analysis of the Tax Enforcement Systems in the Republic of Slovenia and the Czech Republic

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Abstract:

Tax enforcement, applied in cases of unpaid tax liabilities, plays a crucial role in securing public revenue, as tax revenues are essential for financing common needs. The effectiveness of enforcement is strongly influenced by the legal framework governing enforcement procedures, which seeks to balance the public interest with the protection of taxpayers' rights. This article presents a comparative legal analysis of tax enforcement in Slovenia and the Czech Republic, examining how these frameworks affect the effectiveness of tax enforcement. By analysing annual reports from both countries' tax administrations, the article assesses how differences in legal regulation correspond to performance in tax collection. Additionally, it employs analytical methods and synthesis to integrate findings from various sources and identify key patterns. The findings suggest that Slovenia's tax enforcement system offers more detailed procedural safeguards and has demonstrated comparatively higher tax collection efficiency than that of the Czech Republic. These differences are primarily attributed to the legal structure of enforcement regimes, though organisational factors also play a role. The results offer insights into potential improvements to enhance tax enforcement results, including recommendations for regulatory reforms and better implementation practices.

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Key points for practitioners:

- *Comparative analysis of the legal framework:* Slovenia and the Czech Republic have similar tax enforcement procedures, even though Slovenia does not have a Tax Code but instead relies on a general Tax Procedure Act. However, there is one key difference – Czech law does not provide a right of appeal against a tax enforcement order, which significantly affects the protection of taxpayers' rights.
- *Key role of reminders and proactive notifications:* Timely reminders and proactive notifications about outstanding liabilities are key for the enforcement procedure. This practice increases the likelihood of a substantial part of the debt being settled voluntarily, thus reducing the need for enforcement actions and improving overall effectiveness.
- *Factors influencing tax administration effectiveness:* According to annual reports from recent years, the Slovenian financial administration has been significantly more effective in tax enforcement than its Czech counterpart. This can be attributed mainly to stronger taxpayers' rights protection and more effective organisation.

Keywords:
legal regulation, protection of taxpayers' rights, Slovenia vs. the Czech Republic, tax enforcement, tax procedure

1. Introduction

Tax relations are key to any society, as taxes provide the financial foundation for the benefits of modern civilisation. Tax enforcement, as a distinct administrative procedure, entails the coercive implementation of an administrative-law relationship, compelling taxpayers to fulfil their tax liabilities within a specified period (more in Pistone, 2020; Kovač, 2021, pp. 51, 95 et seq.). Its primary objective is to ensure the repayment of outstanding tax liabilities, thereby securing public funds for the provision of public goods. A well-functioning tax enforcement system is an essential pillar of an effective and sustainable tax system, ensuring the timely and consistent payment of taxes. Tax collection follows a structured administrative procedure, requiring taxpayers to fulfil their liabilities within a defined timeframe. By enabling the generation of revenue for essential public services, promoting taxpayers' compliance, and enhancing the principles of fairness and equity in society, tax enforcement plays a crucial role in maintaining the stability, fairness, and effectiveness of the tax system.

Although taxation is crucial for national and municipal governments, as well as other public creditors, tax authorities must operate in compliance with constitutional and legal principles, ensuring the protection of taxpayers' rights (Krševan & Podlipnik, 2023; Podlipnik, 2019). This article examines the delicate balance between the public interest in tax collection – which serves the common social good – and the protection of constitutional rights in tax enforcement procedures. As tax matters become increasingly globalised, innovative approaches and legal transplants from one national system to another emerge. These developments highlight the growing significance of taxation, which must be properly regulated and consistently implemented by tax authorities to ensure legal certainty and operational stability (Bobrus-Nowińska, 2019).

Drawing on data from recent annual reports, the article analyses the distinct legal frameworks and corresponding outcomes of tax enforcement in two selected EU countries: Slovenia and the Czech Republic. Both countries share similar tax systems and regulations, a socialist past, and comparable system indicators. However, research suggests that tax system development in Central and Eastern Europe lags behind that of Western Europe (Radvan, 2014). Tax law, given its distinct subject matter, regulatory methods, a coherent regulatory framework, and evolving social acceptance of taxation over time, requires a more specialised approach. Particularly relevant in this context is the balance between legal certainty and the reduction of administrative burden (Sloboda et al., 2023).

Here, effectiveness is understood as attaining the objectives of the legal framework, which is achieved when legality is ensured and arbitrariness and maladministration are prevented through turning the objectives of the norms into practice, i.e., as planned at the time of its regulation (see Kovač & Ribič 2022; Moldovan & Bucătariu 2019). In taxation, effectiveness is measured by the timely fulfilment of tax liabilities and the minimisation of the tax gap – the difference between assessed and actually collected taxes (for broader definitions of general tax system performance, see Burak & Nemec, 2016).

The article begins with an overview of the methodological approach, incorporating especially normative research aspects. This is followed by an analysis of the contextual and legal framework governing tax enforcement in Slovenia and the Czech Republic, with a focus on tax collection procedures, statutory restrictions, and key differences between the two systems. Chapter 4 presents a comparative analysis of tax collection results, detailing the research methodology and findings. The study also evaluates key performance indicators such as the share of voluntary tax recoveries, the organisational efficiency of tax administrations, and the impact of technological advancements. The discussion highlights the main regulatory differences, confirms that Slovenia's system is more effective as a result, and offers recommendations for improving the legal framework of the tax enforcement in the Czech Republic, where effectiveness has been found to be lower. The conclusion summarises the key findings, emphasising the impact of the legal framework and tax enforcement organisation on the overall effectiveness of tax collection.

2. Methodological outline

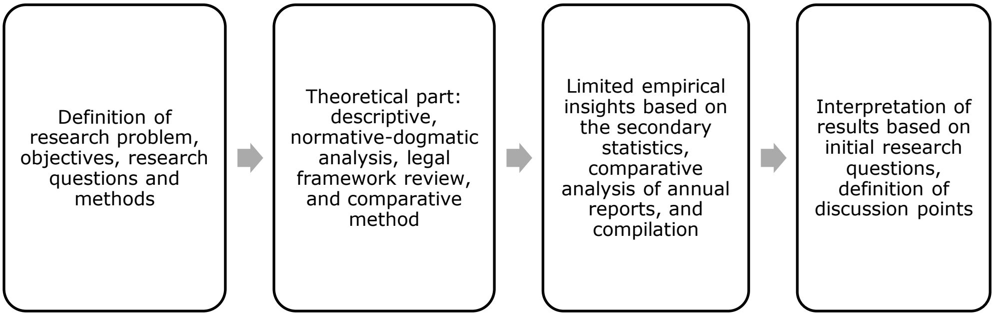
This study primarily employs normative, descriptive, and comparative methods, with a focus on how they contribute to the understanding of the legal regulation of tax enforcement procedures in the Republic of Slovenia and the Czech Republic. The normative method provides the foundation for understanding the core principles of taxation and the regulatory frameworks surrounding tax enforcement. This method allows for a clear definition of the legal norms and standards that govern tax procedures. The descriptive method is employed to map the existing systems of tax enforcement in both countries, providing an overview of key processes and rules set out in their respective tax procedure regulations. This method helps to outline the current state of tax law and enforcement in Slovenia and the Czech Republic. The comparative method is central to the study, enabling an examination of similarities and differences between the two tax enforcement systems. This method highlights critical procedural differences, offering insights into areas where each system could benefit from elements of the other, and identifies potential solutions for practical improvements in tax enforcement.

In addition to these primary methods, the study includes a literature review, drawing on key academic articles and monographs that explore both theoretical and practical aspects of tax law and enforcement procedures at both the general and national levels. This literature review ensures that the study is grounded in existing research, providing a broader context for the analysis. Furthermore, content analysis is used to systematically examine legal texts, ensuring a detailed scrutiny of regulatory provisions. The synthesis method then brings together findings from legal texts and secondary sources to build a coherent understanding of the topic. Together, these methods provide a framework for a critical and detailed evaluation of tax enforcement procedures, ensuring both analytical depth and the validity of the study’s conclusions. By prioritising the comparative analysis and synthesis of data, the study presents an understanding of tax enforcement systems in Slovenia and the Czech Republic.

While the methods employed are mainly legally oriented, assessing the overall effectiveness of the tax enforcement systems would require more robust and macroeconomic analyses. Moreover, this study is limited to a comparison of only two countries, which is an initial step for potential future research of a broader sample – particularly other EU member states.

Figure 1:

Overview of research steps and methods applied



Source: Authors' own, 2025.

The comparative approach was chosen because tax law is also governed globally and by European Union law, making it relevant to analyse two EU Member States – namely, Slovenia and the Czech Republic. These countries were selected because they share certain characteristics that allow for a meaningful comparison, while also exhibiting key differences that help explain the reasons for significantly higher or lower effectiveness in tax enforcement, as reported by the two tax administrations. In this sense, the comparison of these two countries already reveals the impact of national legal frameworks on the overall results in tax enforcement, which is the primary objective of this study. Slovenia and the Czech Republic were chosen due to their shared historical experiences, particularly their socialist past and post-1991 public administration reforms. Additionally, they exhibit similar legal and tax systems, as well as comparable systemic indicators that influence the effectiveness and Europeanisation of public administration and taxation (see Kovač & Bileišis, 2017; Radvan, 2020). Although the Czech Republic is significantly larger, with five times the population of Slovenia (which has only two million inhabitants), the difference between them is not as vast as it would be in comparison with larger EU Member States that have tens of millions of inhabitants. In both Slovenia and the Czech Republic, tax procedures are classified as administrative procedures, which, in Central European legal systems, are conducted ex iure imperii, in individual and specific administrative relations between private parties and public authorities (Radvan, 2014, p. 822; cf. Pistone, 2020). Furthermore, the relationship between tax authorities and taxpayers, as well as the functioning of tax administrations, is regulated by comparable legislative frameworks in both countries. Both Slovenia and the Czech Republic have laws governing the operation of their respective tax administrations.

However, while the Czech Republic has a general tax law (similar to Austria or

Croatia) and further regulates tax procedures, Slovenia relies on its Tax Procedure Act as a general law, despite its narrower title. Nevertheless, in both countries, as well as in many others, a complex tax legal system is in place, where tax collection is governed by substantive tax laws and procedural specifics for individual taxes, followed by general tax regulations and the subsidiary application of the (general) administrative procedure act (APA; cf. Arbutina et al., 2022; Pistone, 2020). In both legal traditions, administrative systems rely on codified and detailed procedures, with public administration enforcing constitutional guarantees and legal rules, bringing the administration structurally close to the judiciary. As a result, Slovenian and Czech administrative legal systems are comparable, particularly regarding their constitutional provisions, APAs, and tax legislation.

The central research problem addressed in this article is the balance between the legal regulation of tax enforcement to secure public revenue and the protection of legal certainty and constitutional rights of taxpayers. Based on this premise and a review of previous research and literature, two research questions have been formulated. These questions primarily explore the procedural rules in tax enforcement and their effectiveness in practice. The first question is purely normative, while the second addresses the empirical results of legal regulation; nonetheless, the two are closely interrelated. The underlying assumption is that the legal regulation of administrative relations – such as tax enforcement – serves both as a necessary foundation and a constraint on the implementation of regulations, with policy and regulations operating at the macro-level and tax administration functioning at the micro-level in tax system performance (see Burak & Nemec, 2016, p. 186). The two research questions are as follows:

Q1: What are the key procedural rules in tax enforcement in Slovenia and the Czech Republic that contribute to greater effectiveness in tax collection?

Q2: What is the share of tax liabilities recovered in Slovenia and the Czech Republic relative to the total assessed tax, indicating the effectiveness of their legal frameworks and the organisational structure of their tax authorities?

In addition to the legal framework, the research also incorporates empirical analysis, as only a combination of both dimensions ensures a comprehensive understanding (Dahl, 2021). The effectiveness of tax enforcement in Slovenia and the Czech Republic was analysed using annual reports from their respective tax administrations – the Financial Administration of the Republic of Slovenia (FARS) and the Financial Administration of the Czech Republic (FACR) – for the period 2018 to 2023 as the latest available reports are from 2024. Both FARS and FACR publish annual reports on their activities, with dedicated sections on tax enforcement statistics. The analysis focused on which financial administration is more effective in tax collection and enforcement, as well as the reasons behind reported differences. Additionally, a broader examination was conducted on how cooperative approaches by tax administrations – even when not legally required (e.g., pre-enforcement notices) – influence tax collection rates and contribute to reducing the tax gap.

3. Legal framework of tax enforcement in Slovenia and the Czech Republic

Taxation is the main source to gather finances for covering joint societal needs and simultaneously run macroeconomic policies in various levels of public governance, primarily by states. The main purpose of taxation is to generate revenue to finance the government and welfare state (Pistone, 2020; Kovač, 2022). A country's tax system comprises a structured set of tax types designed to achieve economic, fiscal, and social objectives. Given the coercive nature of taxation, the state must design its tax system based on specific principles to ensure reliable, transparent, and efficient tax collection (Bobrus-Nowińska, 2019; Kerševan & Podlipnik, 2023). Trust in the tax system is crucial (Beeri et al., 2022). If citizens lack confidence in the state and its policies, tax collection becomes increasingly difficult, ultimately affecting the state's ability to provide public goods and services that enhance citizen satisfaction. Tax authorities must recognise that how they exercise their powers directly influences taxpayers' trust. Therefore, tax enforcement must not only be lawful and legally sound but also systemically effective and ethically sustainable (Burak & Nemec, 2016; Dahl, 2021; Widuri et al., 2023).

While tax collection is of significant (macro)economic importance, the coercive nature of tax relations necessitates a clear legal framework. This article focuses on the procedural aspects of tax regulations and their (non-)implementation in tax collection. The legal framework ensures a balance between competing values and interests, limits (the abuse of) power, guarantees effective public revenue collection, and protects taxpayers' rights (Kovač, 2021).

In the Republic of Slovenia, all public law safeguards apply to taxation, with an emphasis on the principles outlined in the Constitution and the protection of human rights and fundamental freedoms, as required by EU law (Kerševan & Podlipnik, 2023, pp. 195–197). In determining taxes, the state is limited by the public interest and must comply with the constitutional constraints that prevent disproportional tax burdens that would be contrary to the principle of tax fairness (Podlipnik, 2019). Slovenia does not have a comprehensive tax code as such. Instead, tax matters are primarily regulated by the 2006 Tax Procedure Act, which contains over 400 articles and has since been amended approximately 15 times, largely due to EU law requirements (e.g., directives on administrative cooperation). It is therefore essential to emphasise the true content and meaning of the TPA, as its title can be misleading by suggesting it regulates only procedural aspects of taxation. Although the TPA includes the term "tax procedure" in its title, it predominantly regulates systemic and substantive legal issues. This was also the case under the TPAs of 1996 and of 2004; therefore, the reason for the title of the law, despite it being a systemic tax regulation, reflects a tradition of Slovenian legal regulation. In substance, the TPA plays a role similar to that of tax codes in other countries. In countries such as the Czech Republic, Austria, and Croatia (see Arbutina et al., 2022), systemic tax laws are explicitly designated as such and serve a subsidiary function when tax laws do not provide specific substantive or procedural rules. Similarly, in Slovenia, the TPA primarily serves as a "tax code", primarily through its regulation of systemic issues and through its anti-fragmentation function, i.e. its application to all tax procedures across various taxes and tax collection types (including enforcement), unless special provisions in specific laws provide otherwise.

The operations of the Financial Administration of the Republic of Slovenia (FARS) are regulated by the Financial Administration Act, while tax enforcement procedures are also subject to the General Administrative Procedure Act (GAPA)[3]. Additionally, various sector-specific laws, such as the Personal Income Tax Act, govern specific tax types. Given this legal complexity, taxation in Slovenia requires a holistic approach, integrating multiple legal norms across various laws regulating fundamental legal questions, such as the identification of taxable persons and the definition of the subject of taxation (Kerševan & Podlipnik, 2023, pp. 31–33; see also Radvan, 2020; Pistone, 2020).

The Slovenian Tax Procedure Act regulates key aspects of taxation, including calculation, assessment, payment, supervision, and enforcement of taxes, the rights and obligations of taxpayers and other participants in tax procedures, and the powers of state authorities and procedures for international exchange of information. The tax procedure is a special administrative procedure, regulated by both the Tax Procedure Act and the Financial Administration Act, which serve as the procedural framework for implementing tax legislation and managing tax services under the FARS. The FARS operates through 15 regional offices (Kovač, 2021, p. 316ff) and employs approximately 3,600 staff responsible for overseeing around three million taxable persons (FARS, 2024). Due to the specific nature of tax procedures, the Tax Procedure Act regulates certain procedural aspects partially or entirely differently from the GAPA. As a result, tax procedures require a holistic understanding of the complex legal interplay between different rules, as these variations may either enhance or hinder the effectiveness of individual procedures, such as tax enforcement. Under Article 12 of the Tax Procedure Act, persons liable for tax include any legal or natural persons legally obligated to fulfil their tax liabilities. This obligation requires the payment of a specific tax amount to comply with legal requirements. If the taxable person fails to fulfil the tax liability within the prescribed time limit, the tax enforcement procedure is initiated. The Tax Procedure Act regulates tax enforcement in approximately 70 articles (Articles 142 to 212a).

Enforcement is a distinct administrative procedure rather than merely a phase of the main tax procedure. This distinction is reflected in specific legal principles (e.g.,

[3] *The Slovenian Zakon o davčnem postopku* (ZDavP-2), Official Gazette of RS, No. 117/06ff), *Zakon o finančni upravi* (ZFU), Official Gazette of RS, No. 25/14ff), *Zakon o splošnem upravnem postopku* (ZUP), Official Gazette of RS, No. 80/99ff.

social justice and proportionality), provisions on jurisdiction – the tax service is also responsible for enforcing financial non-tax liabilities (e.g., offence penalties and tax claims from other countries exceeding EUR 1,500, in which case the competent authority must first consult the FARS if enforcement is to be initiated (see Kovač, 2021, pp. 316ff)) – means and methods of enforcement, and the overall course of the procedure. The enforcement procedure consists of two phases: a legal phase, which involves issuing an enforcement order, and a factual phase, which entails executing the prescribed enforcement remedy (ibidem, pp. 335–337; cf. Kerševan & Podlipnik, 2023). The enforcement order is typically issued by the FARS within 30 days after the expiration of the deadline for voluntary payment. In cases of tax debts, this deadline is generally 30 days from the date of service of the tax assessment decision. The enforcement order must contain the elements prescribed in Article 151 of the Tax Procedure Act, the most significant being the determination of the method and means of enforcement. The Act specifies various subjects and means of tax enforcement, prioritising them in accordance with the principle of proportionality. These include: the debtor's cash receipts (e.g., salary, pension), financial assets in banks and savings banks, the debtor's financial claims, the debtor's movable property, immovable property, shares in companies and property rights, and securities. In the first three and last cases, administrative seizure is applied. This means that the FARS issues an enforcement order to a third party (e.g., the debtor's employer, bank, or debtor's debtor), instructing them to withhold the owed amount from the debtor's receipts, assets, or claims. If these funds are insufficient or unavailable, enforcement extends to the debtor's movable property (e.g., objects, animals, etc.), which is subject to seizure, valuation, and public sale. For immovable property and company shares, enforcement is initiated by the tax authority but carried out by the court. If judicial enforcement fails, the tax authority resumes the enforcement procedure. As a last resort, if tax debts cannot be recovered within the statutory limitation period – typically five years for assessment or calculation and an additional five years for enforcement – they are written off. Enforcement procedures that have already been initiated may be suspended or postponed. Appeals related to tax enforcement fall under the jurisdiction of the Ministry of Finance.

The Czech legal framework for taxation is based on the Czech Constitution and EU law, with tax law comprising a set of tax regulations. These include taxation acts, the Tax Code[4] with further regulation of tax procedures, and the Tax Administration Act, which establishes additional rights and principles for the implementation of tax procedures (Radvan, 2020). This legal framework applies in cases where no specific rules are provided by individual substantive tax laws. The Tax Code sets out key definitions, defines core principles of tax administration, and regulates aspects such as the issuance of tax decisions, the assessment and payment of taxes, available legal remedies, enforcement processes, and more. Czech tax law theory addresses numerous terms related to tax procedures, but due to the complexity and nuances of the Czech language, translating these concepts accurately into English can be quite challenging (Radvan,

4 *Zákon daňový řád*, Official Gazette of the Czech Republic, No. 280/2009 and amendments.

2020, p. 87). Similar to the Slovenian system, Article 262 of the Czech Tax Code provides for the subsidiary application of the GAPA.[5] Additionally, Act No. 471/2011 on International Assistance in the Recovery of Claims governs tax recovery procedures for taxpayers with arrears residing abroad (Špryňar, 2021, pp. 9–15). The tax service operates as part of the Czech Financial Administration (FACR), which, like in Slovenia, is regionally organised, with the Ministry of Finance serving as the supervisory and appellate body (Lang et al., 2010, pp. 145–147). The concept of a taxable entity, as defined in Article 20, is similar to Slovenia's, and includes taxable persons, payers, and their legal successors (Jelínek, 2020, pp. 26–27).

In the Czech Republic, tax enforcement is regulated by the Tax Code, which defines the powers and procedures of tax authorities in recovering tax arrears. Enforcement is specifically addressed in Chapter 3, Part 5, Subchapter Tax Collection (Articles 175 to 232), with approximately one-third fewer provisions than the Slovenian law. The Tax Code defines four methods of recovery: tax enforcement, recovery of arrears through a bailiff (Act No. 120/2001), registration of a claim in insolvency proceedings (Act No. 182/2006), and registration of arrears at public auction (Act No. aw 26/2000). According to Article 175(2) of the Tax Code, the method of recovery and associated costs must be proportionate to the amount of the arrears. As the Tax Code does not specify the details of enforcement by the Tax Administration, the Code of Civil Procedure (No. 99/1963) applies subsidiarily under Article 177.

To provide a comprehensive understanding of tax enforcement regulations, a detailed analysis of the Slovenian Tax Procedure Act and the Czech Tax Code has been conducted, as illustrated in Table 1. Despite the differences in their titles and scope, both regulations have been analysed because they regulate tax enforcement procedures. Both tax laws have equal force and are comparable in the form and content of the provisions related to tax (enforcement) procedures. The analysis offers insights into similarities, differences, and divergences in procedural aspects, forming a basis for further examination of the empirical results of the work of the tax services in Slovenia and the Czech Republic. The analysis primarily focuses on procedural provisions, as the need for procedural regulation increases in direct proportion to the absence of substantive rules or the degree of vagueness and discretion. Consequently, a growing number of rules are formulated exclusively procedurally, highlighting the increasing importance of procedural law in tax enforcement (Kovač, 2021, p. 303).

5 *Zákon správní řád*, Official Gazette of the Czech Republic, No. 500/2004.

Table 1:

Comparison of tax enforcement in Slovenia and the Czech Republic

Procedural regulation of tax enforcement	Republic of Slovenia – Tax Procedure Act	Czech Republic – Tax Code
Reminder/Notice of payment delay	While not mandatory, they are justified under Art. 13 which grants taxpayers the right to receive information about their tax liabilities. Before initiating tax enforcement, the FARS may issue a reminder to inform the taxpayer of unpaid liabilities. No appeal is possible.	Art. 153(3): The debtor may be informed in an appropriate manner of the amount of arrears and warned of the consequences of non-payment; the debtor may lodge an objection within 30 days of service of the notice.
Instruments permitting enforcement	Art. 145: Enforceable decisions on tax assessment, self-assessment tax returns, orders of tax authorities, and other instruments related to financial public legal obligations (e.g., fines)	Art. 176(1): Calculation of arrears, enforceable decision, enforceable order.
Initiation of tax enforcement	Art. 143: If tax is not paid within the prescribed limit, tax authorities initiate tax enforcement by issuing an enforcement order.	Art. 175(5) and 178(1): Tax debt and arrears recovered through tax enforcement must be ordered by means of an enforcement order.
Elements in the operative part of the enforcement order	Art. 151 (in addition to elements required by GAPA): Debtor's personal name and address or company name and registered office, tax number, instrument permitting enforcement with a statement as to when the enforceability enters into force, amount of tax and accrued interest, means and subject of enforcement, costs of enforcement, personal name or company name and address or registered office, country of residence, identification number or birth data if the debtor is a foreign person.	Art. 178(2) (in addition to basic elements referred to in Art. 102(1)): Enforcement method, amount of the arrears, costs of enforcement, and reference to the instrument permitting enforcement.
Subject of tax enforcement	Art. 144: Any debtor's property or property rights, except those legally exempt; permits the seizure of loans and advance payments.	No specific provisions.
Means of tax enforcement	Chapters II to V on tax enforcement: Debtor's financial receipts, financial assets, financial claims, movable property, immovable property, company shares, property rights, securities.	Art. 178(5) and Chapters II and III on tax enforcement: Deductions from salary, ordering a receivable from an account with a payment service provider, ordering other monetary claims, affecting other property rights, selling movable or immovable property.
Guarantee	Art. 148: Decision on tax payment liability extends to associated legal and natural persons or guarantors. Appeals are permitted.	Chapter on Liability, Art. 171 to 173: Guarantor's obligation arises upon notification of debtor's arrears. The summons includes a copy of the tax assessment and is subject to appeal.
Costs of tax enforcement	Art. 152: The debtor covers all costs related to justified tax enforcement, which are assessed in the enforcement order or subsequent decision. The minister of finance determines the amount, covering factual costs and lump sums.	Art. 182 to 184: The debtor is responsible for all justified enforcement costs, including fees for issuing the enforcement order, reimbursement of the expenses for executing sales, and reimbursement of property-related costs incurred during enforcement.
Service	Art. 85: Ordinary service with presumed delivery on the 15th day after sending; personal service required for enforcement.	Not specific provisions, but personal service applies.
Appeal against an enforcement order	Art. 157: Appeals must be filed within eight days of service at the issuing tax authority, but only concerning enforceability and means of enforcement, not the underlying instrument permitting enforcement/liability.	Art. 178(4) in conjunction with Article 103: No appeal is permitted against the enforcement order.
Objection by third parties	Art. 158: Third parties may file objections if they demonstrate a likelihood of having a right to the subject of enforcement.	Art. 179: Allows applications for exclusion of property from enforcement if the claimant demonstrates legal ownership.

Source: Tax Procedure Act, Tax Code, Kovač, 2021; Kerševan & Podlipnik, 2023; Radvan, 2020; Jelínek, 2020; Špryňar, 2021.

It is expected that a more structured and regulated procedure, providing greater flexibility for the tax authority while ensuring enhanced rights for taxpayers, serves as the foundation for more effective tax collection in practice. Tax procedure – like any legal relationship – is not solely aimed at tax collection but also at protecting the rights of taxpayers (particularly those in a weaker position), primarily through their ability to participate in the procedure. This applies both in Slovenian and other legal systems (see Kovač, 2021, pp. 34ff; Pistone, 2020, pp. 23ff; Vozel, 2018; Gadžo, 2017). These two objectives require a careful balancing between the principle pro fisco and the principle in dubio contra fiscum. More broadly, this balance reflects the idea of good public governance, which links eight fundamental principles of democratic and effective governance into a whole, thus simultaneously striving for a balanced respect for the rule of law and for legality, efficiency, and inclusiveness of those subject to public authority. In this context, the following section presents an analysis of tax enforcement results based on FARS and FACR annual reports.

Although this study is primarily legally oriented, broader circumstances must be considered to examine the system effectiveness. Therefore, an analysis of annual reports on tax collection is used as a complement to the legal comparison to show the effects of the latter. Naturally, many other factors influence overall effectiveness, including economic development, tax morale, or administrative capacity. Weak political institutions and low tax morale are generally associated with poorer compliance (Bruno, 2019). However, research shows that proactive enforcement by tax administration is more effective in improving tax collection than reliance on tax morale alone (De Neve et al., 2021).

4. Analysis of tax enforcement results in Slovenia and the Czech Republic based on annual reports

Taxpayers' trust in the legal and tax system is key to ensuring the effective functioning of tax administration and fostering equality between taxpayers (Widuri et al., 2023; cf. Beeri et al., 2022). In this context, effectiveness is understood more broadly than in traditional economic terms – not only as the ratio between inputs and outputs but also as the extent to which regulatory objectives are achieved (cf. Kovač & Ribič, 2022, citing Max Weber). From a legal and sociological perspective, effectiveness and efficiency can be understood as rationality in terms of goals (*Zweckrationalität*), comparing expected benefits and burdens, and as rationality in terms of absolute values (*Wertrationalität*). Both aspects contribute to assessing the practical impact of the goals. Administrative effectiveness is achieved through the successful implementation of activities that lead to the desired state of society. Within tax administration, this is reflected in effective performance, ensuring the objectives set out in tax regulations are met. In assessing tax enforcement effectiveness in the two selected countries, inputs include the resources required for enforcement, such as clear and predictable regulations and adequate staffing, while output represent the organisation's results, including decisions and orders issued, as well as the total assessed and collected liabilities. Tax authorities are not considered effective solely when the cost of tax collection is lower than the revenue collected. Instead, effectiveness is achieved when taxes are collected in accordance with the purpose and scope set by regulations and the circumstances of each procedure. To quantify effectiveness, this study employed the tax gap indicator, i.e., the difference in value between total debt claimed and the amount of debt collected – both overall and by individual recovery measures (cf. Burak & Nemec, 2016, p. 192). While a comprehensive study of effectiveness would ideally include additional indicators – such as the duration of procedures or the share of tax write-offs – this study is limited to a comparison of the number of cases and the amounts collected, as reported in the annual reports of tax service in the said countries. The primary focus is on the comparison of legal regulation, while the empirical data from the reports serve as a supplementary insight, revealing the practical outcomes ('outputs') of the legal rules ('inputs') at first glance.

Accordingly, the annual reports of the FARS and the FACR were selected as the primary data sources for analysing the effectiveness of the selected tax services. These reports provide data on tax enforcement procedures carried out, the acts issued, and the amounts assessed and collected in accordance with the regulations (following analogous studies, e.g., Moldovan & Bucătariu, 2019). To ensure legitimate data, the study examined the annual reports for 2018 to 2023, covering a total of six years and available as the most recent published reports. The study included both the number of cases, and the amounts involved in enforcement cases – both of which are necessary to assess the effectiveness of tax services in relation to regulatory objectives. The period under review is also significant as it relates to the years before, during, and after the COVID-19 pandemic, which had a noticeable impact on the limited performance of tax services (Kovač, 2022).

Table 2 presents the number and share of debt claimed and recovered across all tax enforcement measures (i.e., reminders or notices, tax enforcement orders, summons, and other enforcement actions) based on the annual reports of the Slovenian and Czech tax administrations for the period 2018–2023.

Table 2:

Share of debt claimed and collected by FARS and FACR, 2018–2023

	2018		2019		2020		2021		2022		2023	
	No. of cases	Amount in EUR	No. of cases	Amount in EUR	No. of cases	Amount in EUR	No. of cases	Amount in EUR	No. of cases	Amount in EUR	No. of cases	Amount in EUR
Debt claimed, FARS	745,048	1,120,386,161	747,443	1,121,339,071	553,745	824,365,040	815,691	1,049,980,005	991,947	1,205,508,030	954,911	1,261,768,429
Debt claimed, FACR	2,338,316	1,236,492,000	2,261,475	1,030,708,000	2,217,247	1,022,144,000	2,194,159	991,580,000	2,028,700	923,928,000	1,809,399	1,087,000,000
Debt collected, FARS	707,602	513,355,746	687,537	514,426,903	553,633	320,669,929	718,467	414,346,594	892,552	570,121,792	764,438	625,448,727
Debt collected, FACR	746,609	515,856,000	669,118	568,932,000	480,138	350,188,000	480,866	359,520,000	692,419	545,192,000	655,907	669,088,000
Effectiveness* FARS (%)	95.0	4.8	92.0	45.9	99.98	38.9	88.1	39.5	90.0	47.3	80.1	49.6
Effectiveness* FACR (%)	31.9	41.7	29.6	55.2	21.7	34.3	21.9	36.3	34.1	59.0	36.2	61.6
Average FARS	90.8											
Average FACR	29.2											

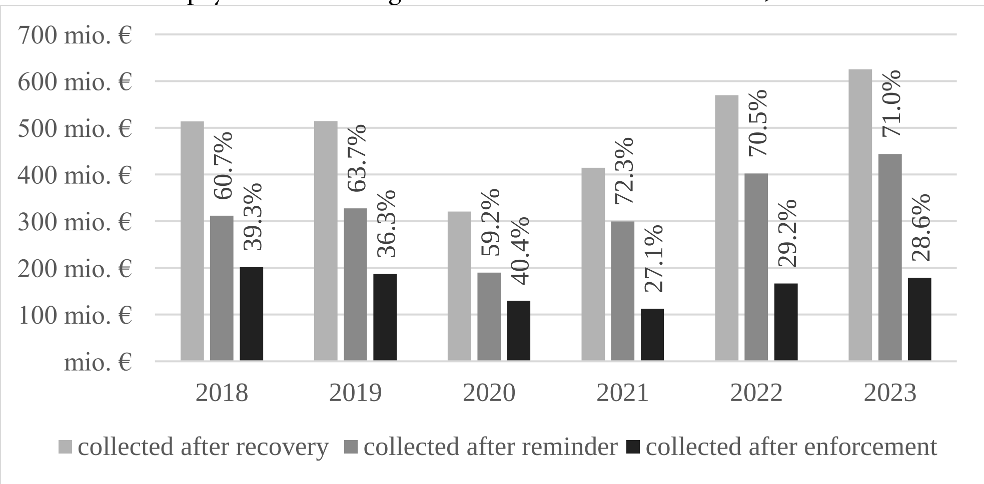
*collected v. claimed debt.

Source: Authors own, based on FARS and FACR annual reports, 2019–2024.

Unfortunately, FACR annual reports do not provide data on the number of cases per tax enforcement measure but only on the share of recovery payments. Therefore, figures 2 and 3 below present the ratio between recovery of total tax liabilities and the share of debts settled through notices and tax enforcement orders by the two tax administrations.

Figure 2:

Share of payments following reminders & enforcement orders, FARS 2018–2023

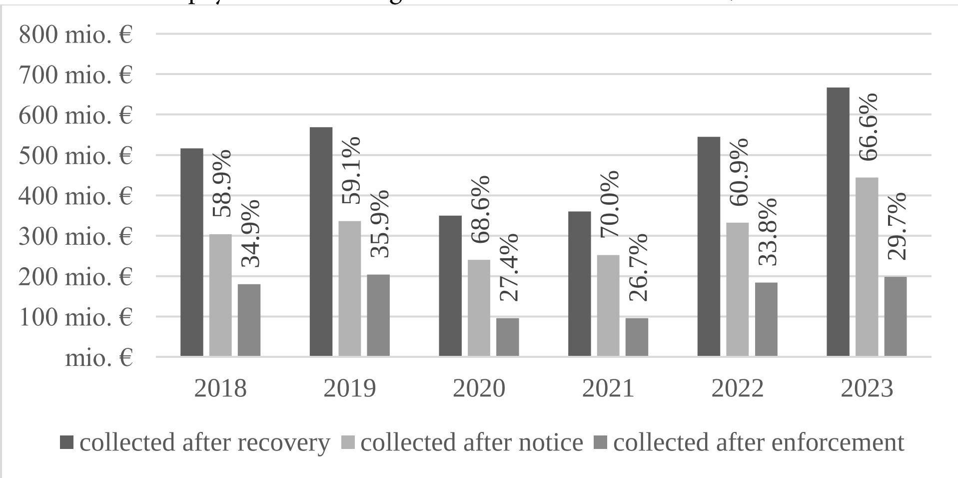


Source: Authors own, based on FARS annual reports, 2019–2024.

Moreover, FACR reports do not provide data on the number of cases but only on the amounts of payments made under enforcement measures, which are rounded. Nevertheless, as shown on Figure 3, the Czech Republic recovers the highest proportion of tax debts through a pre-enforcement notice. This instrument is similar to the FARS reminder, allowing taxpayers the opportunity to voluntarily settle their tax liabilities before the commencement of formal tax enforcement.

Figure 3:

Share of payments following enforcement notices & orders, FACR 2018–2023

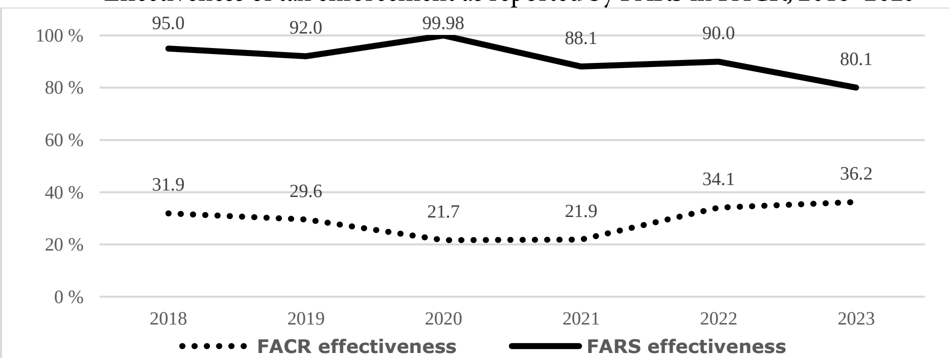


Source: Authors' own, based on FACR annual reports, 2019–2024.

Based on the ratio of debt recovered to debt claimed for all recovery measures, tax enforcement performance is calculated for each of the years considered, as shown in figure 4.

Figure 4:

Effectiveness of tax enforcement as reported by FARS in FACR, 2018–2023



Source: Authors' own, 2025.

At first glance, the results – particularly the comparison presented on figure 4 – suggest a significantly higher effectiveness of the Slovenian Tax Administration compared to its Czech counterpart. One potential explanation could be the staffing levels, as the FARS has approximately 3,600 employees, whereas the FACR has around 14,600. However, given that the population ratio between the two countries is 1:5 and that the number of taxable persons follows a similar proportion, staffing alone does not fully account for the disparity in effectiveness. Even when measuring productivity by the number of cases per employee in the tax enforcement service, the FACR still appears less effective. Despite the higher number of taxable persons in the Czech Republic, an individual employee covers, on average, 700 taxable persons, while the rate in Slovenia is 800 per employee. This suggests that lower effectiveness in the Czech tax administration is not due to staff being overburdened but rather results from differences in the legal framework governing procedures, as well as the organisation and functioning of the tax administration itself.

5. Discussion and recommendations

The effectiveness of tax administration must align with the limits of the principle of legality, covering both substantive aspects – such as defining the debtor, their liabilities, and the amounts owed – and procedural aspects, which safeguard taxpayers' rights throughout the tax procedure. Particular attention must be given to procedural flaws that could lead to violations of taxpayers' rights. To enhance effectiveness, tax administrations must identify these flaws and implement measures to minimise them. Additionally, they must monitor the application of existing regulations and assess not only the quantitative but also the qualitative outcomes of individual tax services and the tax administration as a whole (Kovač & Ribič, 2022; Moldovan & Bucătariu, 2019; Burak & Nemec, 2016).

It is important to reflect the role of the Slovenian TPA as a regulatory framework analogous to the Tax Code in the Czech Republic or other countries (e.g., Germany, Austria, Poland, Croatia, more in Pistone, 2020, pp. 21ff, for example regulating general norms). Although the TPA's title suggests it governs only procedural matters, its actual content is much closer to a general regulation that encompasses both substantive and procedural issues (in contrast to, for instance, Hungary, Deák, 2008), covering also general issues such as definition of legal hierarchy, tax relation identification, legal remedies, and tax enforcement (see Gadžo, 2017). This is supported by further application of the GAPA when procedural issues are in question, since the TPA does not even regulate all procedural institutions. In fact, in terms of its scope, the TPA is basically a systemic tax law, with predominantly substantive norms. It defines tax collection as an administrative relation, while also incorporating measures related to avoidance and evasion, including civil and, particularly, penal sanctions, but only in conjunction with administrative tax obligations and the rights of the parties involved.

The TPA also regulates various tax collection modes, specifically tax enforcement (see Articles 142 to 212a, that is over 70 articles in total) and its principles, subjects, methods, the powers of the FARS, taxpayers' rights, etc. Together with the Financial Administration Act, the TPA is comparable to the tax code adopted in the Czech Republic as regards the general regulation of the tax enforcement system (Kovač, 2021, p. 307). Notably, the traditional distinction between substantive and procedural rules is gradually disappearing, or the scope of procedural law is expanding due to the insufficient definition of substantive norms (Pistone, 2020, pp. 29ff). Based on this understanding, our comparison between the Slovenian TPA and the Czech Tax Code reveals crucial differences at the legal regulation level that appear to influence the effectiveness of tax enforcement by the FARS and the FACR. By allowing appeals against enforcement orders (Article 157 of the Tax Procedure Act), the Slovenian tax system upholds the right to judicial protection and the equal protection of rights (Articles 22 and 25 of the Slovenian Constitution). This guarantees impartial and independent decision-making within a reasonable timeframe (Krševan & Podlipnik, 2023). The Act grants extensive rights to taxpayers while ensuring that procedures remain predictable and precisely regulated.

This raises a critical question: Does the right to appeal in Slovenia contribute to fairer or more effective enforcement? More broadly, does greater procedural regulation result in higher tax collection performance or vice versa? The use and understanding of the framework of general principles and rules enables the participants in tax (or any administrative) relations to participate with a higher degree of predictability, thereby ensuring legal certainty. This is also linked to more equitable participation in procedures in relation to the authorities and more effective legal protection against state actions, which is one of the fundamental objectives of administrative procedures in general. Deregulation may be more appropriate in cases where the authority is not superior and participants are more equal, while in tax relations the public interest of tax collection easily overrides individual (even constitutional) guarantees. Therefore, the clear and detailed regulation of taxpayers' rights, in particular rights of defence, such as the right to be heard or to appeal, is essential for long-term system effectiveness (see Kovač, 2021; Krševan & Podlipnik, 2023; Pistone, 2020; Vozel, 2018). On the other hand, overregulation can have negative systemic effects, particularly when it reduces flexibility – a key requirement in a dynamic global economy. As such, it is important to distinguish between the need to clearly regulate fundamental rights such as the right to appeal and seek justice in front of the court, and rather operational aspects of tax collection. Tax compliance is not only about following legal norms but also about understanding human behaviour in relation to these norms (Deák, 2008).

Well-structured procedures provide a fundamental framework for the pursuit of justice by balancing legitimate interests and fostering trust in the authorities (Bobrus-Nowińska, 2019; Dahl, 2021; Widuri et al., 2023). Thus, the definition of public policies or standards of substantive law is constrained by the need for proportionality between fundamental administrative principles and efficiency of authorities, achieved through fair and transparent processes in public matters (Kovač, 2021, 303ff). In contrast, the Czech tax system, having abolished appeals against enforcement orders, facilitates faster and more effective debt recovery – though often at the expense of fundamental rights, such as due process and access to legal remedies. Despite criticism, the Czech legislature argues that the benefits of effectiveness outweigh these drawbacks, maintaining that such a system enhances the stability of the state budget and reduces administrative costs (Sloboda et al., 2023; for Slovakia, Burak & Nemec, 2016, 193ff). However, as for the Central and Eastern European region, there are specific social and economic relations to be considered when regulating tax systems, such as the relationship between the government and its polity, where taxation cannot be said to have played a vital role in state-building (see Arbutina et al., 2022; cf. Bruno, 2019; Podlipnik, 2019). Apparently, this legacy remains to have an impact on the lack of relevant norms of taxpayers' protection in all relevant countries.

Nevertheless, an analysis of the annual reports of the financial administrations of both countries (Table 2) indicates that reminders and notices are the most effective methods for encouraging voluntary debt settlement. This holds true regardless of whether the measure is statutory, as in the Czech Republic, or an established practice, as in Slovenia. Through this approach, the FACR achieved a 64% recovery rate of the debt claimed, while the FARS recovered 66.2%. These results confirm that both tax administrations effectively encourage taxpayers to meet their obligations without resorting to coercive measures. This benefits both parties: taxpayers avoid additional costs and complications associated with enforcement, while the tax administration reduces the need for further administrative work and legal proceedings. Due to the high success rate of reminders, the proportion of debt recovered through enforcement orders is lower for both administrations – 31.4% for the FACR and 33.5% for the FARS. These figures further demonstrate the effectiveness of this method in prompting voluntary compliance. Finally, research shows that deterrent messages or warnings about the possible consequences of non-compliance with regulations can also positively influence behaviour, while appeals to tax morale are ineffective and do not bring significant advantages (De Neve et al., 2021).

In 2020, the number of claims fell by 25.9%, and the amount of debt recovered decreased by 19.5%, primarily due to intervention measures introduced in response to the COVID-19 pandemic (Table 2). During this period, the FARS suspended the issuance of pre-enforcement notices and tax enforcement orders. Tax enforcement procedures were only carried out in urgent cases where delaying action could lead to non-payment or significantly hinder recovery. These exceptional measures, while necessary for crisis management, were not indicative of regular operations. Nonetheless, some aspects may serve as lessons for standard procedures, particularly in balancing projected tax collection with the protection of taxpayers' rights – such as allowing for deferrals and instalment payments. Following a reduced workload in 2020, the FARS saw a 47.3% rise in claims in 2021 after the pandemic-related measures were lifted, while the amount of debt recovered increased by 29.2%. This improvement was largely driven by more frequent reminders and notices encouraging voluntary tax payments. Over the period under review, the number of debt claims increased by an average of 8.7% per year, while collections grew annually by 6.3%. The average collection rate reached an impressive 90.8%, underscoring the FARS's effectiveness in debt recovery. Meanwhile, the number of debt claims declined by an average of 2.8% per year, with both the number of cases and the amount of debt claims showing a downward trend year on year (Table 2).

The Czech Republic also introduced several measures during the pandemic to facilitate tax enforcement and support the economy. As a result, in 2020, the number of claims decreased by 2%, while the number of enforcement measures declined by 28.2% compared to 2019. A similar trend continued in 2021, with no significant improvement in enforcement effectiveness. Recovery rates only began to improve in 2022 and 2023. The economic crisis triggered by the pandemic had a significant impact on taxpayers' ability to repay debts, with many businesses and individuals facing severe financial difficulties and a temporary inability to meet their liabilities. The decline in recovery results was also influenced by the measures introduced and the emergency legislation enacted during this period. While these measures did not completely obstruct enforcement in the Czech Republic, they led to a temporary suspension or postponement of procedures. Consequently, debt collection declined as the number of debt recovery cases decreased. Despite these challenges, the collection rate showed 1.1% annual growth, indicating a steady increase in the total value of debts recovered.

Systematic reminders significantly reduce the need for tax enforcement while encouraging voluntary compliance. They also exert a psychological effect on taxpayers, who recognise that continued non-payment may lead to more severe actions, such as tax enforcement (e.g., seizure), which carry additional costs and legal consequences. The lower proportion of debt recovered through enforcement suggests that well-structured reminders successfully promote voluntary debt settlement. Moreover, reminders contribute to maintaining a steady flow of revenue to the state budget, which is crucial for the smooth functioning of the state. Additionally, they have a positive impact on the alignment of taxpayers' financial records, prevent unnecessary tax enforcement actions, and improve overall tax compliance. Figure 2 shows that reminders account for more than half of the total debt collected during the period under review. On average, 66.2% of total debt was collected through this method, whereas tax enforcement accounted for only 33.5%. Similarly, in the Czech Republic, notices accounted for 64% of total debt collected while tax enforcement orders contributed only 31.4%. The lower recovery rate associated with tax enforcement orders in the Czech Republic can be attributed to an effective notification system, which encourages taxpayers to comply with notices and settle their liabilities voluntarily.

Following the relaxation of pandemic-related measures in 2021, the FARS saw a 47.3% increase in claims compared to 2020, while the FACR recorded a slight decrease (down by 0.01%). This suggests that the emergency measures implemented in the Czech Republic were not as strict as those introduced in Slovenia, which subsequently affected the volume of claims in 2020 and 2021. This trend is further confirmed by the figures for 2022, when emergency measures were lifted following the end of the pandemic. That year, the FACR recorded 7.5% fewer claims than in 2021, while the FARS saw a 22.6% increase compared to the previous year. Notably, the FARS achieved an average debt collection rate of 90.8% across all recovery measures during the period under review, whereas the FACR managed to collect only 29.2% (Figure 4). This stark contrast highlights the effectiveness of FARS's recovery actions and a relative ineffectiveness of the FACR.

Although the Slovenian and Czech tax administrations are similar in terms of organisation, activities, and tasks, the more decentralised structure of the Czech system would be expected to yield greater effectiveness in tax collection. However, the data suggest that Slovenia's combination of centralised management with decentralised implementation results in a more uniform tax policy application, standardised treatment of taxpayers, enhanced flexibility and responsiveness, and greater overall effectiveness in public finance management (cf. Lang et al., 2010; Pistone, 2020). Given its size and taxpayer base, the Czech Republic's 14 tax offices may be insufficient for tax collection. Expanding tax services to better match the nation's needs would be advisable. In this respect, Slovenia's system serves as an example of good practice, demonstrating how centralised management with decentralised implementation can enhance the effectiveness of the financial administration.

Regarding the research questions posed in the introduction, the first – concerning the procedural and legal specifics of tax enforcement – can be answered by stating that a more detailed and predictable procedure clearly enhances enforcement effectiveness in practice. In terms of legal certainty, procedural law serves to define actions as precisely as possible to achieve the objectives of the law. Legally regulated relationships, particularly through predictable procedures, act both as instruments and safeguards for establishing a systemic, non-discriminatory, and corruption-free model of good public governance (Kovač, 2021, p. 303; cf. Radvan, 2020; Lang et al., 2010). Balancing effective tax enforcement to secure public revenues with upholding legal certainty and the constitutional rights of taxpayers at the macro level is thus a win-win approach for both regulation and its implementation (see also Pistone, 2020; Kerševan & Podlipnik, 2023; Vozel, 2018).

As regards the second research question on the effectiveness of tax enforcement in Slovenia and the Czech Republic, the analysis indicates that the Slovenian system is more appropriate, as evidenced by significantly higher tax collection outcomes. This can be attributed to multiple factors. In terms of enabling taxpayers' rights, the Slovenian law is more friendly than its Czech counterpart, offering more regulated procedural rights, particularly to appeal, which likely enhances taxpayer awareness and trust in the administration. By meticulously regulating each stage of the tax enforcement and incorporating safeguards, the Slovenian law prevents the unjustified seizure of debtors' property and the imposition of excessive or unfavourable measures, thereby protecting the right to private property. Slovenia's preventive approach is further demonstrated by the effective use of reminders for collecting unpaid liabilities – a method highlighted in Table 2. While not formally part of the statutory enforcement process, reminders reflect the authorities' cooperative attitude toward taxpayers. Furthermore, the FARS's strong focus on reducing the tax gap, as emphasised in its strategic documents and annual reports (FARS, 2024), along with a highly digitised and EU-transparent system (Kovač, 2022), further enhances its overall effectiveness. In the digital age, tax administrations should continue to advance their digital transformation in order to simplify and increase accessibility to managing tax matters, which enhances compliance (Martínez et al., 2022).

In conclusion, a simpler tax system, stronger protection of taxpayers' rights, advanced technological support, and more effective organisation underpin the higher performance of the Slovenian financial administration, both in terms of the volume of the cases handled and the amount of tax collected, as reported by the FARS and the FACR. Therefore, both countries should continue or further strengthen their awareness of these key factors in maintaining an effective tax system and implement appropriate measures. The Czech Republic, in particular, could consider introducing additional statutory debtor protection rights to enhance its tax enforcement framework. In this context, it would also be valuable to consider examples of successful tax systems and efficient public administration beyond Central and Eastern Europe, as these comparisons reveal significant potential particularly for this region to modernise its practices by emulating successful models from Western Europe (cf. Bruno, 2019; Kovač & Bileišis, 2017; Radvan, 2014).

6. Conclusion

The collection and payment of taxes are fundamental to financing and delivering public services, including social welfare and healthcare, thereby safeguarding the public interest. When citizens, businesses, and other taxpayers fulfil their tax liabilities, they enable the state to function in a manner that fosters stability, equity, and prosperity. However, tax collection is a complex process that requires the careful design of tax systems to ensure they are effective, fair, and adaptable to evolving global and demographic challenges. Effective tax management enhances social cohesion, citizen security, and the overall common good. In this context, tax enforcement serves as a critical pillar in ensuring the mandatory collection of tax liabilities.

This study demonstrates that both institutional public governance – through clearly defined rules for tax enforcement – and instrumental governance – through the practical actions of competent authorities – are crucial. To improve effectiveness, tax regulations should further clarify procedural rules while prioritising the protection of rights of taxpayers and other affected parties. This directly addresses the first research question, emphasising the importance of clearly defined procedural mechanisms such as service, guarantors, detailed procedural elements, and the right to appeal enforcement orders. Differences in the regulatory analysis between the two countries reveal that the Slovenian system excels in elaborating these rules, as further evidenced by the annual reports discussed in relation to the second research question. According to official reports from 2018–2023, the Slovenian Tax Administration (FARS) recovered over 90% of claimed tax debts, compared to just under 30% in the Czech Republic. The FARS's higher performance can be attributed to its emphasis on procedural legality and fairness, the protection of taxpayers' rights, as well as its simpler organisational structure that combines central management with decentralised implementation. In contrast, the lower performance of the Czech Tax Administration can be partly explained by the insufficient decentralisation of its financial administration. The mixed Slovenian model appears to enable a uniform implementation of tax policy, standardised treatment of taxpayers, greater flexibility, and faster responsiveness. The survey further reveals that one of the most effective measures in tax collection and recovery is reminding or notifying taxpayers of the impending due date for their liabilities before initiating any formal enforcement procedures. This approach upholds the principle of information, giving taxpayers a final opportunity to settle their debts voluntarily and warning them of the potential legal consequences of non-payment. Overall, such preventive measures help build confidence in the tax system, as they tend to be more successful than coercive actions in the long run. Moving forward, regulators and tax authorities should adopt a more balanced and consistent approach to tax collection.

The legal regulation and the effectiveness of tax services – understood broadly as the achievement of regulatory objectives – remains a crucial subject in both theoretical and practical discourse. This enables comparisons among countries such as Slovenia, the Czech Republic, and others in the region. However, various societal factors such as economic conditions, trust in the government, tax transparency, and administrative capacity that impact effectiveness, should be analysed to increase results validity, as they influence outcomes just as much as the legal framework itself. Nonetheless, even a limited study reveals the importance of transparent legal regulation in the long run, enabling not just tax collection as such but also safeguarding taxpayers' rights.

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