Chapter IV

Legal Bases for the Operation of E-government in Slovakia

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Abstract This chapter addresses the state of the art in the sphere of e-government in the Slovak Republic and provides for the presentation and assessment of its fundamental legal regulation and its application, focusing on the most important aspects of e-government, i.e. the electronic mailboxes, electronic submissions by natural and legal persons and deliveries of official documents issued by public administration authorities. Within this, special attention is paid to selected spheres of e-government performance which are typical for the quantity in its appearance, being the general administrative proceedings, tax administration, communication with Social Insurance Company and the courts. Following the latter, the issues connected to the performance of attorneys´ tasks are deeply analysed, focusing on the use of electronic signatures, conversion of documents and elements of e-justice applicable in Slovakia. The authors conclude, that the current legal regulation has developed to a state in which most relevant public authorities´ services are already online accessible and the user comfort of its clients has raised significantly over time, nevertheless, the e-government functions are yet not used by its addressees in the amount that would be desired and expected by the state (especially speaking of individuals), while most authors agree that still low user-friendliness of the e-services provision and too complex regulation with unresolved incompatibility issues of particular public authorities´ systems are to blame.

Keywords: • Slovakia • e-government • informatization • public authority • public administration • tax administration

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1 Introduction

With the arrival of the electronic age, the communication of subjects of legal relations, receivers and service providers in relation to public administration, courts and other organizations is gradually changing. For this reason, it is necessary to introduce electronic systems that can mediate this communication virtually.

The electronicization of public administration is closely related to the computerization of a society. In this regard, the term "information society" comes to the fore. It can be stated that it is a society based on the penetration of information and communication technologies, information and knowledge into all areas of social life to such an extent that they fundamentally change social relations and processes.

If we talk about a definition of the term e-government, it can be stated that in the literal translation, it is electronic government, electronic public administration, or electronicization of public administration. It is an electronic interaction in which the public administration participates and in which information and communication technologies are used. We can also define e-government as the use of online information and communication technologies in public administration, which are associated with organizational changes and new skills. In its Action Plan – e-government – Action Plan 2011-2015 from 2011, the European Commission defined e-government as "the use of tools and systems that are available thanks to information and communication technologies to provide better public services to citizens and businesses".

Later in 2016, the Action Plan of the European Commission for e-Government was adopted for the years 2016-2020, which pointed out that the results of the evaluation of the previous Action Plan are positive in every direction both at the European level and at the level of the Member States. This Action Plan aimed to remove existing digital obstacles on the way to a Digital Single Market and prevent further fragmentation in the context of the modernization of public administration. The Action Plan also identified initiatives that should be based on principles that have strong stakeholder support. In the sense of the Action Plan, these principles are: 1) digital services as a standard – in the sense of this principle, public authorities should prioritize the digital provision of services. In addition, public services should be provided through a single point of contact and various channels; 2) only once is enough – public administrations should ensure that citizens and businesses provide the same information to the public administration only once; 3) inclusiveness and accessibility – public administration bodies should create digital public services that are inclusive by default and take into account different needs; 4) openness and transparency – public administration bodies should exchange information and data with each other and provide citizens and businesses with the possibility of checking and correcting their data. They should allow users to follow the administrative procedures that concern them and should involve stakeholders (such as businesses, researchers and non-profit organizations) in the design and delivery of

services and be open to cooperation with them; 5) cross-border services as a standard – public administration authorities should make relevant digital public services available across borders and prevent further fragmentation, thereby facilitating mobility within the single market; 6) interoperability as a standard – public services should be designed to work seamlessly within the single market and organizational structures, relying on the free movement of data and digital services in the European Union; 7) trustworthiness and security – individual initiatives should not be limited to the usual compliance with the legal framework for the protection of personal data and privacy, as well as IT security, but should incorporate these elements already at the design stage. These are important prerequisites for increasing trust in digital services and their implementation.

Digitization of public services is also a priority of current initiatives of the European Commission. It is one of the four basic points to be focused on by 2030. This was set out in the Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions under the title - Digital Compass to 2030: A Digital Decade the European Way. By 2030, the EU aims to ensure that democratic life and public services online are fully accessible to all, including people with disabilities, and benefit from a cutting-edge digital environment that provides easy-to-use, efficient and personalized services and tools with high standards of security and privacy protection. User-friendly services will enable citizens of all ages and businesses of all sizes to more effectively influence the direction and outcomes of public administration activities, as well as improve public services. As part of a new way of building digital public services, public administration as a platform will provide holistic and easy access to public services through a seamless interplay of advanced features such as data processing, artificial intelligence and virtual reality. It will also contribute to stimulating the productivity growth of European businesses, thanks to more efficient services that are digital by default.

In general, it can be stated that the goal of e-government is to improve public administration services and the application of democratic procedures, as well as to strengthen the support of public policies. e-government includes many activities and entities (Treščáková, 2021: 122). One of the purposes is also the use of data sharing, thereby increasing the comfort of citizens and business entities when dealing with authorities and limiting unnecessary bureaucracy caused by the repeated submission of the same data to different authorities that require them. At the same time, the need to submit documents in paper form will be reduced, since the competent authority of public administration will be able to obtain it from its existing registers and possibly other information systems maintained by other public authorities. Besides providing its user with more comfort in general (Mates, Smejkal, 2012), e-government is also often connected to ensuring greater openness of public administration in relation to citizens, entrepreneurs and other entities (Macková et al., 2008). Better, cheaper[1], more reliable and more efficient provision of public administration services, optimization of existing administrative processes, accessibility and simplification of communication with public

administration for all citizens and business entities can also be identified as important goals.

The basic principles on which e-government should function are the following: 1) services to citizens – providing services by public administration bodies should be aimed at citizens and not directed against them; 2) efficiency – services provided by electronic communication channels should be offered more efficiently than conventionally provided services. In an effort to adapt to these requirements, the public administration must revaluate existing administrative processes; 3) security – electronic communication is implemented on the basis of a security policy, which is subject to the rules and practices resulting from the performed risk analysis; 4) transparency – involvement of all interested entities in the process of planning and implementation of electronic services; 5) accessibility – ensuring accessibility for everyone, i.e. for the widest possible range of users, including disadvantaged groups; 6) privacy protection – ensuring unambiguous protection of personal data and privacy; 7) multi-level cooperation – ensuring mutual communication capability for all relevant systems based on the European interoperability framework, as well as internationally freely available standards and solutions; 8) the use of "open standards", which is the international designation for freely available standards as a means of achieving interoperability; 9) technological and software neutrality – solutions must be accessible to new technologies and neutral to the specific technology used, which may favour or disadvantage a particular solution or service provider. (eGov.sk, 2008)

With regard to the various services provided by public administration, four main areas of activities can be recognized within the framework of e-government, which can also be provided in electronic form – often designated as e-government forms (Sopúchová, 2021: 47): 1) providing information to citizens via the Internet; 2) mutual communication between the administrative bodies and citizens or entrepreneurs and between the offices; 3) performance of monetary transactions; 4) e-governance – public administration (this is the extension of e-government principles to the population, by which they can participate in public administration through the use of information and communication technologies.

It can be assessed that the communication of subjects with the public administration takes place within different categories. It can be performed between citizens and public administration, business entities and public administration, public administration employees with each other, etc. Based on this, there are different levels of e-government performance defined in literature, namely: G2G – government to governments, as relations between public administration institutions; G2E – government to employees, where it is about internal relations between the public administration and its employees in the form of their online communication, G2B – government to business, as online communication between the public administration and the business environment, G2C – government to citizens, as the relations between the public administration and citizens, for example in the form of online communication, but rather from the public

administration side and C2G – citizens to government – online communication of citizens to public administration, which contrary to the previous form, it will be more about online communication initiated by citizens in relation to public administration. (Jeong, 2007; Romanová, Červená, 2016: 866, compare: Ministry of Finance, 2008: 17).

If we speak about the advantages of e-government, we can state the following advantages in particular: increasing the quality of public administration services; facilitating, speeding up and streamlining services; creation of new public services; increasing the level of awareness of the entire society; saving costs and time by the state as well as for citizens; increasing transparency and increasing citizens' trust in public administration; continuous availability of electronic services 24 hours a day, 365 days a year; increase in economic growth, reducing unemployment by improving the flow of information about job vacancies and retraining opportunities. As for the disadvantages, we could mention: the security risks of data transmission; a higher possibility of losing electronic documents, in the event of a malfunction, compared to the paper form; lack of internet connection for some areas (municipalities, businesses, households); insufficient computer skills, especially among the older generation of citizens; increase in the need for more qualified workforce in public administration institutions, increased training costs (disadvantage especially for the older generation of public administration employees); incompatibility of systems at the national or transnational level, impersonality – absence of personal contact; and the risk of data capture by unauthorized persons (Madleňáková, Madelňák, 2012: 59; Andraško, 2019: 52).

2 Legislative framework of e-government in Slovakia

As already stated, the area of e-government is part of the creation and functioning of the Digital Single Market within the EU area. Also for this reason, the legal regulation of e-government within individual member states is introduced uniformly as a whole acting "from above". We mean legislation created at the EU level, which is subsequently implemented into national legislation. The Slovak Republic is no exception.

As part of the formation of e-government, we need to base the Slovak regulation predominantly on the following EU legal acts: Regulation of the European Parliament and of the Council No. 910/2014 on electronic identification and trust services for electronic transactions in the internal market (eIDAS Regulation, which repealed Directive No. 1999/93/EC); Regulation (EU) 2024/1183 of the European Parliament and of the Council of 11 April 2024 amending Regulation (EU) No 910/2014 as regards establishing the European Digital Identity Framework, (eIDAS 2), General Regulation of the European Parliament and the Council No. 2016/679 on the protection of natural persons in the processing of personal data and on the free movement of such data (GDPR); Directive of the European Parliament and the Council No. 2006/123/EC on services in the internal market and Directive of the European Parliament and of the Council No 2014/24/EU on public procurement.

As part of the legislative activity in the Slovak Republic, the following regulations are especially important: Act No. 305/2013 Coll. on the electronic form of exercise of the powers of public authorities (e-Government Act); Decree of the Office of the Government of the Slovak Republic No. 438/2019 Coll. which implements some provisions of the e-Government Act; Act No. 211/2000 Coll. on free access to information; Act No. 272/2016 Coll. on trusted services for electronic transactions in the internal market; Decree of the Ministry of Finance of the Slovak Republic No. 331/2018 Coll. on guaranteed conversion (as amended by Decree No. 177/2020 Coll.; Act No. 18/2018 Coll. on the protection of personal data; Act No. 452/2021 Coll. on electronic communications; Act No. 95/2019 Coll. on information technologies in public administration; Act No. 343/2015 Coll. on public procurement; Act No. 315/2016 Coll. on the register of public sector partners; Act No. 530/2003 Coll. on the commercial register; Act 563/2009 Coll. on tax administration (Code of Tax Procedure) and on amendments to certain regulations; Act No. 575/2001 Coll. on the organization of government activities and the organization of the central state administration.

It can be stated that the basic legal regulation implementing the electronicization of public administration is incorporated in the mentioned e-Government Act and the Act on Trusted Services, the latter being adopted based on the eIDAS regulation.

Over time, many conceptual documents were adopted as well, but we may designate as the starting point in the field of society computerization the Society Computerization Policy in the Slovak Republic (approved by the Government in 2001) (Románová, Červená, 2017: 275). We might also mention the Action plan of the strategy of informatization of the society in the conditions of SR which was adopted by the Government in 2004, the Public administration informatization strategy from 2008, the National concepts of informatization of public administration from 2016 and 2021, operation programmes for integrated infrastructure and informatization of the society, the current Action plan for the digital transformation of Slovakia for 2019 – 2022 and 2030 Digital Transformation Strategy for Slovakia[2].

3 Position and competence of Ministry of Investment, Regional Development and Informatization of the Slovak Republic

Ministry of Investment, Regional Development and Informatization of the Slovak Republic (MIRRI) was established with effect from 1 July 2020, and, in line with Article 10 paragraph 1 letter e) of the Act No. 575/2001 Coll. on the organization of government activities and the organization of the central state administration as amended, it is responsible, among others, for central management of the informatization of the society and the creation of a single digital market policy, decision-making on the use of public funds in the public administration for information technologies, the central architecture of the integrated information system of the public administration and the coordination of

tasks in the field of informatization of the society. Thus, the tasks in the field of informatization, covered by the rest of the ministries (for their fields of management) before the change, were consolidated and merged under the competence of the new ministry. In this sphere, the MIRRI´s Section of informatization management prepares conceptual documents as well as legislation in the field of informatization of public administration and issues standards for information systems of public administration. It also monitors the status and evaluates the development of the society's informatization and manages the preparation of concepts for the development of public administration information systems. There are two organizations of MIRRI subordinated to it: The National Agency for Network and Electronic Services (NASES) and Slovensko IT, a.s.

NASES is a contributory organisation of MIRRI that fulfils professional tasks in the field of computerization of society – the operation and development of the government data network GOVNET and the services of the Central Public Administration Portal (CPAP) (Slovensko.sk), consulting, intermediary and training activities, support of the development and expansion of national e-government services aimed at simplification of the contact of citizens, entrepreneurs and the public sector with the public authorities, thus making the performance of public administration more efficient. Slovensko IT, a.s. was created as a state-owned joint-stock company that should have provided complex IT services, and innovative and cloud solutions to increase the quality and availability of such services for citizens, entrepreneurs and institutions. Its role, however, was not fulfilled and the company is not in liquidation.

Complex competencies of MIRRI are established by the e-Government Act. It contains the establishment and operation of the Central Contact Centre (which provides information on the electronic exercise of public authority and their related activities), management of the CPAP and coordination of its interconnection with other information systems. It further manages various common modules, like the electronic mailboxes module, central electronic filing module, electronic forms module, electronic delivery module, notification module, process integration and data integration module, long-term storage module and communication parts of the authentication module and payment module. The records of authentication means are also kept by the MIRRI. There is also a large list of particular detailed regulation that is to be established by the Generally binding legal regulation of the MIRRI, e.g. the details of the guaranteed conversion, details on the technical conditions and security principles of access to the electronic mailbox, the fee schedule for the operation of the CPAP and common modules, the uniform format of electronic messages sent through the CPAP and electronic deliveries, details on the method of fulfilling the obligations of public authorities in connection with the provision of electronic services, etc. (Article 59 of the Act). It also performs the control of fulfilment of the duties established by this Act and issues the methodical and interpretation tools for the implementation of this Act.

4 Specific issues connected to e-government

An important institute that was introduced for the purposes of e-government was electronic mailboxes. Electronic mailboxes are one of the most important means of communication between citizens and business entities with public administration bodies, state administration and courts.

Electronic mailboxes were established in Slovakia by the e-Government Act. Under Article 3 of this Act, an electronic mailbox is an electronic repository in which electronic messages and notifications are stored. The electronic mailbox enables citizens and business entities to communicate with public administration (offices, institutions, public authorities) electronically on a two-way (mutual) basis. Entrepreneurs and citizens can use the electronic mailbox when submitting various requests, but also vice versa, public authorities can deliver various decisions, announcements, calls, warnings, etc. to them in their electronic mailbox. In terms of content, the electronic mailbox serves to deliver the same messages that currently are (or in some cases were) delivered in paper form by post.

For natural persons, access to the electronic mailbox is enabled through an electronic identity card (eID), which is issued directly in their name and is used with a chip card reader connected to a computer. In the case of legal entities, a member of the legal entity's statutory body logs into the electronic mailbox using their electronic identity card.

According to Article 11 of the e-Government Act, electronic mailboxes are created for a public authority, a legal entity, a natural person, an entrepreneur, a subject of international law and an organizational unit, and it is free of charge. In line with the law, each person (natural or legal) can set up only one electronic mailbox for one legal status. If the owner of the electronic mailbox is simultaneously a person in several legal positions, an electronic mailbox is set up for each of these legal positions.

The term different from the creation of an electronic mailbox is its activation. Under Article 13 paragraph 1 letter a) of the e-Government Act, the activation of an electronic mailbox is understood as an action performed by the administrator of the electronic mailbox module, which enables the use of the electronic mailbox for electronic delivery.

Currently, electronic mailboxes are set up for all natural persons, including entrepreneurs and self-employed persons, as well as legal entities – not only entrepreneurs, i.e. commercial companies, their organizational components and cooperatives, but also other non-business legal entities (churches, political parties, foundations, etc.).

Activation of the electronic mailbox is voluntary for natural persons (except for entrepreneurs). A natural person - a citizen of the Slovak Republic does not have their mailbox automatically activated for delivery when it is created. To activate the mailbox, he must request it. If the citizen has an activated mailbox, the decisions of the public

administration bodies can be delivered to him electronically, while their legal effect is the same as if the decisions were delivered in paper form. However, if the citizen does not have an activated mailbox, decisions must be delivered to him only in paper form (Treščáková, 2021: 134).

In order to complete the entire process of the electronicization of public administration, it will be necessary for entities that have not yet had the obligation to have an activated electronic mailbox and to communicate electronically with public administration bodies, to start this process of overall electronicization (Treščáková, 2020: 30).

The e-Government Act distinguishes between the terms deactivation and cancellation of an electronic mailbox. In practice, the terms deactivation of an electronic mailbox and its cancellation are often confused, and it is necessary to distinguish between these terms.

Deactivating an electronic mailbox is an act that ensures that the electronic mailbox cannot be used further for electronic delivery, while access to it and its contents are not affected. Deactivation of the electronic mailbox does not automatically cancel it. Cancellation of an electronic mailbox is preceded by its deactivation. Deactivation of an electronic mailbox activated for delivery during the life or existence of the subject to whom it was established is not possible in any way, according to the law. The electronic mailbox of an individual will be deactivated either by death or the validity of a judgment declaring him dead, or by a valid decision on deprivation or limitation of capacity for legal acts, if this limitation also includes legal acts associated with disposal of an electronic mailbox. The legal entity's electronic mailbox will be deactivated only after it ceases to exist, i.e. removal from the commercial register.

Subsequently, the cancellation of the electronic mailbox consists in preventing access to it, as well as deleting its contents. According to the e-Government Act, an electronic mailbox will be cancelled after three years from the day when the administrator of the electronic mailbox module learns about the death of its owner, the declaration of its owner as dead or the deletion of its owner without a legal successor.

The concepts of electronic submission and electronic delivery are closely related to the electronic performance of public administration and electronic mailboxes. Electronic submissions are subsequently followed by an electronic signature and the related electronic identity.

Electronic submission is regulated in Article 3 letter j) and Article 24 et seq. of the e-Government Act. Electronic filing means data filled in according to an electronic form, which is sent electronically to a public authority by a person who is a party to the proceedings for the purpose of exercising public authority or initiating it.

Electronic filing, including attachments, has the same legal effects as a motion to initiate proceedings, a lawsuit, request, complaint, statement, opinion, notification or other document, including attachments, that is filed or delivered to a public authority in paper form. Electronic submission, including all electronic documents, is considered to have been delivered by depositing it in a mailbox, i.e. at the moment when the electronic official report is objectively available to the recipient in the electronic mailbox.

The public authority is obliged to receive electronically delivered electronic messages every day. For the received electronic submission or electronic document, the public authority is obliged to issue a receipt. If the addressee is a public authority, the delivery note is created and confirmed by the electronic filing office of this authority. The delivery note contains information about the day and time when electronic delivery occurred, recipient and sender identifiers, and electronic messages and electronic documents that are delivered electronically.

An important concept related to electronic filing is electronic form. In the sense of the e-Government Act, it is an electronic document containing automatically processed rules, through which it is possible to fill in and present the filled data in a structured form by electronic means.

The content requirements of the electronic form for electronic submission are the content requirements of the proposal for initiation of proceedings, lawsuits, requests, complaints, statements, opinions, announcements or other documents established by special regulations, while if any of the content requirements are bound to a written form according to special regulations, it is considered for fulfilled by authorizing the electronic submission by the submitter.

Attachments to electronic filing are always attached as a separate electronic document, while if the attachment exists only in paper form and according to a special regulation it is required to be submitted at least in an officially certified copy, it is attached to the electronic filing as an electronic document that was created by guaranteed conversion.

The attachment of attachments to the electronic filing is done by inserting the electronic filing together with the attachments into the electronic report through the dedicated function of the CPAP or a specialized portal, which will ensure the connection of the electronic filing and the attachments and the preservation of the link between them.

Electronic submission is possible by electronic forms or in line with Article 24 paragraph 8 of the e-Government Act, through a specialized portal (CPAP) available on the website https://www.slovensko.sk.

The Slovensko.sk portal is one of the most widely used public administration information systems, which is used not only by the general public but also by entities communicating

with the courts, due to the simplicity of filing submissions. As already mentioned, in the case of making submissions through this portal, it is not necessary to fill out forms, simply to "upload" the submission.

CPAP ensures central and uniform access to information resources and public administration services. Among the most important tasks of the CPAP is directing the user to use a specific public administration electronic service using relevant information sources, such as the portal of financial administration.

The content of the portal includes digital content in the form of supporting information for the use of the service and the provision of electronic services itself. The concept of the CPAP content is governed by the following principles: Firstly, organization of information and services according to spheres of life situations – services on CPAP are logically divided according to the target group (citizen/entrepreneur/institution) and spheres of life situations, which make available information and services arranged in alphabetical order. This concept makes it possible to access the required information resources as well as electronic services in a structured manner, according to the user's actual requirements, and to filter the extensive content of the CPAP in a targeted manner. Secondly, virtual centralization - from the point of view of the users of the CPAP services, the portal represents a centralized solution where all information is available from one place and logically structured electronic services are accessible in a unified way.

An important area related to the electronic performance of public administration, without which the purpose of e-government would not be fulfilled, is the application of law in individual cases (i.e. decision-making activities of public authorities) in an electronic way, especially through electronic mailboxes. As already mentioned above, public authorities and courts now communicate automatically through electronic mailboxes basically with legal entities, as well as with natural persons who are entrepreneurs and those who have voluntarily activated their electronic mailboxes. Communication is two-way. Electronic legal acts can include electronic delivery, electronic filing, simple or guaranteed conversion of documents, etc.

Electronic delivery is regulated in Article 29 et seq. of the e-Government Act. Electronic submissions and electronic official documents are delivered electronically, while the place for electronic delivery is an electronic mailbox that is activated. The main function of the established and activated electronic mailbox is to receive official electronic messages from public administration bodies. It should be noted that the electronic mailbox does not fulfil the function of communication on a private basis, or between business entities or natural persons with each other. Electronic mailboxes were established for communication with public administration bodies, as well as with judicial authorities.

As for delivery itself, even in the case of delivery of electronic messages to electronic mailboxes, a distinction is made between messages delivered to one's own hands or not (Lechner, 2013: 44). In the case of delivery of messages to the subject's own hands, the recipient is obliged to confirm the so-called electronic delivery note and only after that, the content of the message will be made available to him. The relevant authority, as the sender of this message, is also informed by the notification about the confirmation of the electronic delivery note and thus the reading of the message. In the case of confirmation of the electronic delivery note, it will be considered that the message was read immediately after it was made available. However, if the subject does not confirm the electronic receipt, after the expiry of fifteen days from the day following its receipt in the electronic mailbox, the message will be considered read, regardless of whether the subject has actually read it or not. So the fiction of delivery applies. Electronic documents delivered electronically to one's own hands are, in terms of legal effects, identical to a document in paper form delivered to one's own hands in accordance with special regulations (e.g. Civil Dispute Procedure).

The electronic delivery note is an electronic document containing information on the day, hour, minute and second of electronic delivery, the recipient's personal identifier, the sender's personal identifier and the identification of the electronic official report and electronic documents that are delivered electronically. The moment when an electronic message is considered delivered is also important. Following Article 32 paragraph 5, the electronic official report (including all electronic documents) is considered delivered: (a) if the addressee is a public authority, by depositing an electronic official report; (b) if the addressee is not a public authority and it is delivered to its own hands, on the day, hour, minute and second indicated on the electronic delivery note or by the expiration, in vain, of the storage period, whichever occurs first, even if the addressee did not learn about the message (the fiction of delivery applies here as in court proceedings) or (c) if the addressee is not a public authority and it is not delivered in own´s hands, the day immediately following the filing of the electronic official report.

If the electronic delivery takes place on a public holiday or a non-working day, the time limit for action or the performance of an act, the beginning of which is connected with the moment of electronic delivery, will begin on the next working day, unless it is stipulated by a special regulation that the public authority or another person also works on a day that is a national holiday or a day of rest. In connection with the moment of delivery, there are problems in application practice regarding the assessment of when the submission was actually delivered. The resolution of this issue is particularly important from the point of view of compliance with the deadlines that are established by law for certain procedural actions. It is necessary to refer to case law in this regard. For example, the Supreme Court of the Slovak Republic in its decision of 25 June 2019, case No. 5 Cdo 75/2019 comments on the deadline for submitting an appeal electronically, stating that to maintain the deadline for filing an appeal, the moment of sending the electronic submission will be decisive in the given case according to the last sentence of Article 25

paragraph 1 of the e-Government Act without the need for further proof of the actual delivery of the submission from this system to the designated court. This also fully corresponds with the wording of Article 121 paragraph. 5 of the Civil Dispute Procedure Code regarding the preservation of procedural deadlines. The party to the dispute cannot be burdened with the process of subsequent transfer of data from the portal to the designated court, as it cannot influence this stage of delivery. The finding of the Constitutional Court of the SR, case No. III. ÚS 479/2018 implies that the notification containing the date of the successful submission of the electronic submission to the system must be considered as evidence determining the assessment of compliance with the deadline for making the submission established by law or determined by the court, i.e. also as evidence determining the timeliness of filing a remedy.

Closely related to electronic mailboxes, electronic delivery and filing is the issue of digital identity. It can be stated that all entities that use electronic means, whether in the employment, business or private sphere, have their own virtual identity. Virtual identity, or identification of the person making an electronic legal act is more than necessary. Legal acts in the virtual world are carried out towards absent persons, and that is why there is an increased emphasis on determining (proving) the identity of the person making the legal act, both in the case of natural and legal persons (Frimmel, 2002: 324).

e-Government Act in its Article 3 defines the "identification" as declaring the identity of an object, including a person, especially when accessing the public administration information system or during electronic communication. Authentication in this legal regulation means proving the identity of an identified object, usually through an authenticator. In the sense of the provisions of Article 19 paragraph 1 of the e-Government Act, a person's electronic identity is a set of attributes that can be recorded in electronic form and that clearly distinguish one person from another, especially to access the information system or for electronic communication. A person's electronic identity is declared by person identification and verified by person authentication.

It is generally known that when performing legal acts in a normal environment, without the use of electronic means, a natural person identifies himself by his first and last name, date of birth and birth number. For these purposes, a national identity card is normally used, or another document confirming the identity of the person in question (for example, proof of health insurance, driver's license, etc.). The identifier of a natural person in the case of electronic communication within the meaning of the e-Government Act is his birth number in combination with his first and last name. The identifier of the public authority is the identification number of the organization, and if the public authority is not assigned one, the identifier is a set of characters assigned according to a special regulation.

Currently, an electronic identity card or electronic identification card (eID), which is an ID card with an electronic contact chip, serves to prove a person´s virtual identity. The mentioned question is closely related to electronic mailboxes, which cannot be used

without an eID. Citizen cards with an electronic contact chip began to be issued on 2 December 2013 as part of the process of electronic public administration, in which public administration services were made available to citizens via the Internet through e-government services.

The identification data of the citizen that are stored on the ID card chip, are namely the name, surname, residential address, date of birth, as well as data on the validity of the ID. In addition, certificates for the creation of a qualified electronic signature can be stored on the chip, based on which it will be possible to create a qualified electronic signature, as well as certificates necessary for encryption of communication with the ID card, or other data. The electronic chip fundamentally expands the possibilities of using the identity card. In the case of an identification document without an electronic chip, personal contact is required when proving the holder's identity with public or commercial institutions. The ID card with an electronic chip extends this use to electronic communication via the Internet.

5 Electronic communication in assorted areas of public administration

From the viewpoint of common natural and legal persons, we consider as decisive the ability to communicate with government bodies by electronic means, including the possibilities for electronic submitting and delivering official documents. Currently, from the point of view of de lege lata status, within the framework of the electronicization of public administration, private entities have the opportunity to use electronic services in several areas of fulfilling obligations or exercising rights in relation to public authorities, and that, one might say, of the most relevant ones. Through the CPAP, a complex set of public authorities, which have a certain range of their electronically available services registered and accessible directly on this portal, is accessible to the public. Among these, there are such authorities and entities as particular ministries, the Office of the Government of the Slovak Republic, the Office of Geodesy, Cartography and Cadastre of the Slovak Republic, the Office of Industrial Property, the Slovak Trade Inspection, the Office for Public Procurement, the Office for the Regulation of Network Industries, the Supreme Audit Office of the Slovak Republic, the Antimonopoly Office of the Slovak Republic, health insurance companies, municipalities, cities and self-governing regions, bailiffs, notaries and the Chamber of Notaries of the Slovak Republic, courts, prosecutor's offices, Social Insurance company, labour, social affairs and family offices, district offices, Financial Directorate, tax and customs offices and other public authorities, schools, and other institutions. A motivating factor supporting the use of electronically available public administration services is also the reduction of fees for electronic submissions to half the standard rate of administrative and court fees, which was introduced in December 2013 (Románová, Červená, 2016: 869); this benefit is now more limited.

The basic act regulating general administrative proceedings, i.e. Act No. 71/1967 Coll. on administrative procedure (Code of Administrative Procedure), as amended, provides in Article 19 that filings can also be made by electronic means, but shall be signed with a guaranteed electronic signature according to a special law, i.e. the e-Government Act and shall contain the identifier of the person involved in the proceedings according to this Act. A filing in the main matter made in electronic form lacking the authorization according to the e-Government Act shall be completed within three working days in paper form, properly authorized in electronic form, or orally in the minutes, while the administrative body does not call for further additions of the filing.

The Code of Administrative Procedure also provides for the issuance of documents by administrative authorities in electronic form and for this purpose stipulates that the decision in electronic form does not contain an official stamp and signature, but is authorized by the administrative authority following the e-Government Act.

In the area of taxes, Act No. 563/2009 Coll. on tax administration (Code of Tax Procedure) and on amendments to certain regulations as amended regulates the two-way electronic communication between financial authorities and tax subjects, namely the filings addressed to financial administration authorities and the delivery of documents issued by these authorities addressed to tax subjects. In both cases, the regulation is governed by the Code of Tax Procedure, unless the e-Government Act as lex specialis provides otherwise in the provisions on electronic filing and delivery. Electronic filing and delivery were supposed to be prioritised right from the beginning of this Code´s applicability (Románová, Červená, 2015: 330), however, the practical application kept lagging behind the theoretical legal regulation (Románová, Červená, 2016: 870), mainly due to the repeated postponement of the effectiveness of introduced changes in the level of electronicization (Kačaljak, 2017: 46), which occurred as a result of technical unpreparedness for the implementation of the already approved legislation and practical application problems (Románová, Červená, 2015: 331).

As regards the tax subjects' electronic filings, this is carried out through a specialized Financial Administration, portal operated by the Financial Directorate of the Slovak Republic, (or through the electronic filing office of the CPAP, which redirects the client to this portal). Such electronic filing can be implemented in two ways. The first is a filing authorized by a qualified electronic signature, and the second is the so-called "another recognized way of authorization" according to the e-Government Act, i.e. based on a written agreement on electronic filing concluded between the tax subject and financial administration authority. This second method is only accessible to natural persons who cannot/do not want to use authorization through a qualified electronic signature. Such a person shall notify the tax administration authority of the data required for delivery of filing (in a structured form as published on the website of the Financial Directorate) and conclude the above-mentioned agreement with the tax administration authority, which includes, in particular, the details of electronic delivery, the method of verifying

electronic filing and the method of proving delivery. An electronic filing submitted in any other way (e.g. by e-mail) shall also be delivered in paper form or electronic form in one of the two ways indicated above (signed with a qualified electronic signature or following the agreement on electronic filing) within five working days from the day of filing, otherwise, it is considered undelivered. On a theoretical level, we can therefore distinguish between "qualified" electronic filings and "unqualified" electronic filings (that is, requiring supplementation – sending in a qualified form).

Electronic filing is available to entrepreneurs and wide public, as well, and may be used as a time-consuming way of submitting. In principle, the choice of the method of submitting the filing (whether in person, in writing or electronically) is up to tax subjects, however, the Code defines a group of them for which the obligation to make filing only electronically (in a qualified manner) is set in its Article 14 since 2014: Firstly, it is the tax subjects who are the VAT payers; secondly, tax advisors for the tax subjects whom they represent in tax administration; thirdly, lawyers for the tax subjects whom they represent in tax administration and fourthly, other representatives for the tax subjects mentioned in the first case whom they represent in tax administration. This has been enlarged to legal entities registered in the commercial register and natural persons-entrepreneurs registered for income tax and their representatives since 2018. In this way, they are required to make not only filings whose forms are included in the catalogue of electronic forms, such as tax returns, but also other filings, such as applications, notices, appeals, initiatives, complaints, statements, objections, responses to calls from tax administrators, etc.[3] (Romanová, Červená, 2016: 870). Since 2016, the regulation has been supplemented that if they do not submit their filing electronically, they will be invited by the tax administrator to do so. The reason was that the beginnings of this compulsory electronic form of filing were connected with many practical problems[4] and confusion, especially on the side of taxpayers and their representatives[5] , but also tax administrators who were unsure what should be the result of failing the duty and often refused to accept the filing, which caused the lapse of periods to the detriment of taxpayers[6] . It was also set by the case law in this regard, that a purely electronic way of filing cannot be requested from these entities in case of filing an appeal, since its special regulation of Article 72 paragraph 1 explicitly enables doing so in written and oral form; when interpreting the provisions of Article 14 paragraph 1 letter a) of the Code, the grammatical interpretation cannot be accepted, because it would be contrary to the principles of the tax procedure itself, but above all to the principle of legality and the principle of the right to judicial protection[7] .

If the filing is a tax return, due to the so-called stricter written form (that is, the necessity to submit a filing using the prescribed form), which remains even with electronic filing, it is necessary to submit the return in the prescribed form, i.e. using the relevant electronic form. Since 2016, it was amended that failing to file such document in an electronic form shall be treated as undelivered filing, however, since 2020, this amendment was repelled due to its harshness and the solution to such failure was put in line with the regulation of

general filing duties of these subjects, i.e. that failing to file electronically will lead to act of tax administrator inviting them to do so.

The Code also provides for cases where the submission in electronic form cannot be delivered for reasons on the part of the tax administration authority; then the deadline is considered to be preserved if the filing is delivered on the next working day after the removal of obstacles on the part of the tax administration. This technical factor, especially in the past[8], often failed, which resulted in frequent encounters with such a situation and, subsequently, comprehensive hereto associated disputes between the taxpayers and tax administration. The solution that was adopted is the guideline on using the remedy of request for remission of default of time limit (within 30 days after the date when the reasons for the default disappeared and if the taxable entity makes the defaulted action within the same time limit) according to Article 29 of the Code.

The second counterpart is the delivery of documents issued by the tax administrator and the Financial directorate to tax subjects. According to the Code of Tax Procedure, these are primarily delivered by electronic means[9], while other forms should be used only if this is not possible. According to the e-Government Act, the place for electronic delivery is an electronic mailbox, if activated. All documents that, according to the Code of Tax Procedure, are to be delivered into own hands are delivered electronically in a mode that requires confirmation of delivery by the addressee or a person to whom, according to special regulations, it is possible to deliver instead of the addressee (e.g. a representative), in the form of an electronic delivery note sent to the sender. The full application of this electronic delivery (in regards to all the taxes and subjects that have activated their electronic mailboxes at Slovensko.sk) was only started in 2022 and the communication was transferred from the separate portal of financial administration to the CPAP (Slovensko.sk). Before this, the delivery in customs duties started only in 2016. As mentioned above, technical problems have been accompanying the delivery, as well. For this reason, in case of technical errors in the delivery of tax administration´s documents, the process of a motion for the ineffectiveness of delivery[10] is governed by Article 33 of the e-Government Act. This institute and remission of default of time limit may not be interchanged, since the decision on ineffectiveness of delivery only enables the party to get acquainted with the "undelivered" decision and make filing (in time) on its basis (Andraško et al., 2019, p. 58 following the Resolution of the Constitutional Court of the Slovak Republic in case No. I. ÚS 101/2019-13). Here it is important to mention that if the public authority has decided that electronic delivery is ineffective, the electronic official message, including all electronic documents, is considered delivered on the day when the decision on the ineffectiveness of electronic delivery became final. For this reason, ex officio deciding on ineffectiveness is not allowed in case that a special regulation does not make it possible to exclude the effects of substitute delivery, such as in case of delivery of tax enforcement notice according to Article 91 paragraph 3 (shall only be delivered into own hands).

However, in addition to these two basic elements of electronic communication, the tax administration also offers more complex electronic services in the form of a tax subject's personal Internet zone, to which the tax subject will have access through the Financial Administration portal (accessible either through an identifier and password or through the Slovensko.sk portal). The contents of the personal internet zone are mainly the file of the tax subject in electronic form, an electronic statement from the personal account of the tax subject, access to the electronic filing service, an electronic personal mailbox and a catalogue of services.

The provision of electronic services is also enabled (and anticipated) by Act No. 582/2004 Coll. on local taxes and the local fee for municipal waste and small construction waste, as amended, which, in general, was in the beginning associated with many complications connected to the overall situation of especially smaller municipalities as regards their technical ICT and personnel equipment (Románová, Červená, 2017). A significant change in legal regulation took place from 1 November 2023. The original regulation stipulated only the authorization of the municipality for voluntary provision of electronic services, in the form of authorized access by the taxpayer to the taxpayer's personal Internet zone after entering access data on the website of the municipality, which contained a similar framework as in case of state taxes. Such services as well as details regarding their provision had to be established by the municipality in a generally binding regulation published on its website (Románová, Červená, 2016: 871); this regulation remains preserved. However, according to the new regulation, municipalities will be allowed (in a formally regulated manner) to partially communicate electronically even with a tax subject who does not have an activated electronic mailbox, and for the tax period of 2024, with their consent, municipalities will be allowed to send them a notification about the amount of the tax/fee and the deadline for its payment to their email address or via their personal Internet zone. If the tax subject pays it, it is considered to have been levied on the day of payment, and if not, its non-payment is not considered an administrative offence and therefore no fine is imposed for it at this stage, hence, the municipality will levy the tax/fee in the form of a standard decision, which will be delivered in the usual way. Whether the municipality will proceed in this way and the details of such procedure will be regulated by the municipality in a generally binding regulation. Such an opportunity will help reduce the administrative burden of municipalities within the administration of local taxes.

Following the new legislation, the municipality shall also, from the tax period of 2025, provide the service of a pre-filled real estate tax return to the tax subjects using the electronic service of the real estate cadastre when submitting a proposal for the initiation of cadastral proceedings, if the electronic service of the municipality is integrated into the information system of the central administration of reference data. The new regulation also stipulated that the municipality no longer has to make the taxpayer's personal Internet zone available on its website, but can also use the information system of the Data Centre of Municipalities and Towns (DCOM) for this purpose. DCOM is a supra-departmental

information system for self-government embedded in the e-Government Act, which was of the end of 2023 used by approximately 70% of municipalities and cities. Its preparation started in 2011 and it was implemented with the specific aim of supporting (especially smaller) municipalities and cities, that might have struggled with the preparation of functioning within the electronicization of public administration and particularly, providing their services electronically (Románová, Červená, 2017). It offers not only electronic services but also ten integrations with other public administration registers and databases, as well as a link to the original information system of local governments, thanks to which it includes the entire agenda resulting from the original competencies of local governments. It also includes, for example, intelligent forms that limit the need to manually enter a lot of data, which simplifies and speeds up the work of office employees (www.dcom.sk, 2023)[11]. The project also includes the mID mobile application, which enables individuals and legal entities to use the online services of municipalities, in a range depending on whether a specific municipality uses the DCOM information system or not - if the municipality is connected to the system, over 130 online services are directly accessible from a mobile phone, and if it is not, the possibility to use at least the so-called general submission service is currently in preparation (www.vybavzmobilu.sk, 2023).

Under Act No. 461/2003 Coll. on social insurance as amended (Social Insurance Act), Social Insurance Company provides for electronic communication with its clients. In the same way as the Code of Tax Procedure, the Social Insurance Act also focuses attention on the electronicization of communication between obliged entities and the Social Insurance Company, while similarly enshrining a dual mode of communication by electronic means, either with the use of a guaranteed electronic signature or in another way (without the need to have a qualified electronic signature) based on of the written agreement concluded with the Social Insurance Company for these purposes, which according to Article 186 paragraph 2 will contain, in particular, the requirements of electronic delivery, the method of verifying the submission made by electronic means and the method of proving the delivery of the document. However, unlike the area of taxation, the Social Insurance Act does not enshrine electronic delivery as a priority, only as one of the available forms. The insurance company uses its own specialised portal for this purpose. It comprises complex e-services for employers and self-employed persons who are insurance premium payers, health care providers, institutions, and other departments, the electronic account of the insured persons and the access to e-forms.

6 Performance of attorneys´ tasks

With the arrival of the electronic age and the introduction of electronic systems into every area of our operation, communication between public administration bodies, courts and business entities was also introduced. Business entities also include lawyers, whether they provide legal services as individuals, i.e. natural persons – entrepreneurs or as groups of lawyers, e.g. companies. Attorneys are obliged to communicate with the courts electronically. If the entity, whether it is a natural person or a legal entity, is represented

by an attorney, it is not possible to communicate with the court outside the online sphere. Of course, participation in hearings is personal. However, there are exceptions when the participation of a party to the proceedings or, for example, a witness can be connected online and the witness will be interviewed via a video call. Filing actions, statements, etc. is carried out exclusively electronically. If the person is not represented by an attorney and does not have an activated electronic mailbox for electronic delivery, he can communicate with the courts personally in such a case.

Attorneys have an automatically set up an electronic mailbox and are required to have it activated for electronic delivery. Access to the electronic mailbox is performed via an electronic identity card. If the lawyer is an individual, he logs in via his eID. In the case of a commercial company, a statutory body, e.g. managing director, is logged into the electronic mailbox. With the electronic ID, it is possible to download electronic documents from the electronic mailbox and read the messages, but to make electronic submissions, it is, in addition, necessary to have an electronic attorney's card equipped with an electronic chip. The certificates necessary for the authorization of electronic filing and thus for electronic signing are recorded on the electronic chip.

In this context, it is necessary to refer to the decision of the Constitutional Court of the Slovak Republic, case No. I. ÚS 484/2019, in the light of which, in view of the fact that pursuant to Article 82l of Act No. 757/2004 Coll. on Courts and Amendments to Certain Acts, as amended, lawyers (legal entities from 1 July 2017 and natural persons from 1 July 2018) are obliged to deliver submissions to the court's electronic mailbox and to use within the electronic communication with the court in proceedings the electronic mailboxes activated for delivery, of which they are the owners, the mandatory requirement of the summons according to the second sentence of Article 429 paragraph 1 of the Code of Civil Procedure consisting in writing the appeal by an attorney, will be considered as fulfilled if the appeal is submitted electronically and authorized by a qualified electronic signature or a qualified electronic seal belonging to the attorney who represents the appellant. It is basically without legal significance to investigate which natural person created the written document, or how many natural persons participated in its creation. Among other things, it is a matter of the proper attorneys´ practice that the electronically filed appeal of the client whom the attorney represents is authorized by a qualified electronic signature or a qualified electronic seal belonging to the attorney (Article 23 paragraph 1 of the e-Government Act). If he does not do so and, as a result, an act resulting in a negative consequence concerning his client's case is thwarted, this may establish his disciplinary responsibility and the possibility of the client claiming compensation for damages caused in connection with the attorneys´ practice.

The electronic signature is regulated in Section 4 of Article 25 – 34 of the eIDAS regulation and in Slovak legal conditions it is regulated by Act on Trusted Services. The regulation emphasizes the recognition of electronic signatures both in court and in administrative proceedings so that they are not denied legal effects and are not rejected

as evidence. It follows from the above that an electronic signature should have the same legal effects as a "classic" signature contained on a document in paper form (Smejkal, Kodl, Uřiča, 2015: 190).

With the help of a qualified electronic signature, it is possible to carry out legal acts electronically, which in the "paper world" requires a written form, i.e. in this case, a qualified electronic signature replaces the written form of a handwritten signature. The above is also based on the provisions of Article 40 paragraph 4 of the Civil Code, which states that "the written form is preserved if the legal act is made by telegraph, teletype or electronic means that allow the content of the legal act to be captured and the person who made the legal act to be determined." The written form is preserved whenever a legal act made by electronic means "is signed with a guaranteed electronic signature or a guaranteed electronic seal." The Civil Code in this case uses the terms guaranteed electronic signature and guaranteed electronic seal. In the sense of the provisions of Article 17 paragraph 2 of the Act on Trusted Services, the term guaranteed electronic signature is used in generally binding legal regulations, meaning a qualified electronic signature. When the term guaranteed electronic seal is used in this legislation, it means a qualified electronic seal, and when the term time stamp is used, it means a qualified time stamp.

It should be emphasized that only a qualified electronic signature is given the same status by the eIDAS regulation as a handwritten signature, and such a signature must be in the sense of Article 25 of the regulation recognized by all member states. A qualified electronic signature is an improved electronic signature created using a qualified device for creating an electronic signature and based on a qualified certificate for electronic signatures. This is a signature with the highest credibility. The signature created by the certificate has the same legal effect as a handwritten signature, and a token or chip card, where the keys are stored, must be used for making the signature. Such equipment is called a qualified means for creating electronic signatures.

If a qualified electronic signature is used to sign an electronic document, the electronic document will have the following properties: 1) authenticity – the identity of the subject who created the signature can be unequivocally verified and a qualified certificate for electronic signature has been issued to that person; 2) integrity – it can be demonstrated that after signing the document, there was no intentional or unintentional change in the content of the document, as it was at the time of its signing; 3) non-repudiation – the author cannot claim that he did not make the given signature of the electronic document.

The security of a qualified electronic signature is ensured by the use of a qualified means for creating an electronic signature. In general, it can be stated that a qualified electronic signature will be usable: 1) when communicating with public authorities through the CPAP; 2) in the form of a universal submission for various entities (notaries, executors, state administration organizations, cadastral offices, etc.); 3) when communicating with

the Commercial Register (from 1 January 2020 only electronically) and communicating with the Trade Office; 4) when communicating with the Financial Administration of the Slovak Republic; 5) when communicating with the courts.

Conversion is a procedure in which the entire information content of the original document, whether paper or electronic, normally perceptible by the senses, is transformed into a newly created electronic or paper document. Attorneys use a guaranteed conversion to preserve the legal effects of the original document and its applicability to legal acts carried out by the guaranteed conversion procedure. At the same time, the law determines the persons who are authorized to perform the guaranteed conversion. These are: 1) public authority, lawyer and notary public; 2) a postal company providing a universal service, if it is the operator of an integrated service point; 3) patent representative, if it is not a conversion of a public document; 4) The Slovak Land Fund, if it is a guaranteed conversion of documents for its own use to carry out its activities.

The purpose of the conversion is to ensure the possibility of transfer between paper and electronic forms of documents or electronic forms of documents with different formats so that the newly created document has the same legal effects and can be used for the same legal purposes as the original document. For example, a document in paper form, of which it is not possible to make an officially certified copy according to special regulations, or a document in paper form, the uniqueness of which cannot be replaced by conversion, in particular, an identity card, travel document, money, securities, etc., cannot be converted. This applies also to audio files or video files.

Attorneys use guaranteed conversion for documents that form attachments to submissions, i.e. attachments to the actions, to the statement, supporting evidence, etc. It is mainly about the conversion of paper documents that are officially certified into electronic form. A power of attorney for representation must always be converted by a guaranteed conversion (Resolution of the Constitutional Court of the Slovak Republic of 31 May 2018, case No. IV. ÚS 342/2018 - Authorization of a power of attorney by a lawyer as a proxy is not sufficient, because it only proves the authenticity of the proxy, and thus the fact that the attorney has accepted the power of attorney - it can be problematic in proceedings in which the participants must be represented by an attorney.

7 E-justice as a part of e-government

A part of the electronic performance of public administration (e-government) is the electronic performance of the judiciary (e-justice). In general, e-justice means the use of information technologies and systems in the judiciary environment, but primarily, it is perceived as the introduction of an electronic form of communication, exchange and processing of information among subjects operating in the judiciary environment or entering the judiciary environment from the outside, i.e. participants in the proceedings, administrative authorities, etc.). The goal of e-justice is to facilitate and streamline work

in the judiciary environment, to speed up processes and thus to speed up the completion of court proceedings (Fridrich, Paľko, 2012: 20).

The areas covered by e-justice comprise: 1) registers based on an electronic basis; 2) obtaining evidence, procurement of evidence, and presentation of evidence in courts; 3) correspondence both inside the courts and outside with the participants in the proceedings - notification of actions, sending submissions, etc.; 4) enforcement of judgments; 5) special proceedings; 6) payment orders; 7) requests for legal assistance; 8) alternative dispute resolution methods.

As regards the implementation of e-justice in Slovakia, it can be stated that the e-justice project was launched simultaneously with the launch of the e-government project in Slovakia. The first step in connection with the electronicization of the judiciary was the implementation of the Court management project, which ran from 1999 to 2005. As part of this project, the first electronic system in the judiciary was introduced, namely the information system - Registry. Its goal was to create a program and application for random allocation of the actions to senates, or the judges. In the first phase, this information system was "tested" at the District Court in Banská Bystrica, and subsequently, after its success, the second phase began and this system was installed in all district and regional courts in the Slovak Republic.

As part of the Court Management project, Act No. 185/2002 Coll. on the Judicial Council was adopted, which in Article 26 paragraph 2 established that, in accordance with the work schedule, cases are allocated to judges and higher court officials by random selection using technical tools and program tools approved by the Ministry of Justice of the Slovak Republic in such a way that the possibility of influencing the assigned cases is excluded. This provision was later reflected in Act No. 757/2004 Coll. on courts. Currently, this way of allocating cases can be found in Article 51.

In 2006, another step followed and it was aimed not only at the electronicization of the judiciary but also at the so-called open courts. Publication of court decisions in electronic form was introduced. This was also launched based on the recommendations of the Council of Europe on the publication of court decisions on the Internet. The aforementioned started to be implemented in May 2006 through JASPI – a non-commercial legal information system. It was originally launched only for state authorities, but later also for the public. Subsequently, a project under the name "Development of electronic judicial services" was implemented between 2013-2015. The goals of the project were, first of all, the electronicization of court services, which up to that time only took place in a paper form, and also the introduction of new electronic services of the judiciary and the implementation of new information systems, as well as the creation of a safe and reliable repository for all information systems of the judiciary. The creation of a video conferencing system for the judiciary was another part of it.

Subsequently, with the adoption of the e-Government Act, there was a gradual implementation of electronic communication between courts and parties in proceedings by electronic mailboxes via the Slovensko.sk portal or via the e-action portal operated by the Ministry of Justice of the Slovak Republic, which took its current form on 1 February 2017. Through this portal, actions for the initiation of proceedings are submitted via e-forms. It is up to the attorney whether he decides to submit to the courts through the Slovensko.sk portal or the e-action portal. The difference, however, is that if he submits through the e-action portal, he must complete the submission using a completed form. Through the portal Slovensko.sk, the application is submitted in the format of an electronic document, which is, for example, converted from a Word or PDF document prepared by the attorney on his computer. However, it should be noted that in the case of submissions within the so-called reminder proceedings, enforcement proceedings or the Register of Public Sector Partners, the lawyer's submission must be made only through the e-action portal, i.e. by filling in the relevant forms. Since July 2017, public authorities, attorneys, bailiffs, notaries and administrators of the bankruptcy estate are, according to the provisions of Article 82l paragraph 3 of the Act on Courts, obliged to deliver submissions to the court's electronic mailbox in proceedings before the court and use the electronic mailbox activated for delivery, which they are the owner of, when communicating with the court. As a form of sanction for not doing so and as compensation for the higher amount of work connected to the processing of the submission and its annexes in paper form, a court fee of EUR 20 per filing including its annexes is imposed.

A part of the implementation of e-justice in Slovakia is also the implementation of electronic communication with various registers, such as the Business Register, the Trade Register or the Land Registry. The Business Register is the register is the longest online operating register and its electronicization was completed on 1 January 2020, which means that business entities can communicate with this register only electronically.

If we look at the implementation of e-justice within the EU, within the framework of the European Union, the European portal of e-justice – a central electronic site for the justice environment was created. It aims to make life easier for citizens by providing information on legal systems and improving access to justice across the EU in 23 languages. It covers many areas, for example, the impact of the Covid-19 pandemic on the field of justice, law and jurisprudence; justice systems; legal professions and justice networks; European judicial network for civil and commercial matters; legal assistance, filing in court, mediation; tools for courts and court officers; registers; European professional judicial training and European judicial atlas in civil matters.

In general, we can say that the launch of the complete functioning of e-justice should facilitate access to courts, facilitate the work of judges and court officers, as well as speed up court proceedings.

8 Slovak e-government from the user´s point of view

The theoretical and legal background for the implementation of e-government is an important precondition. Nevertheless, we assume that it is important to make a few notes about its actual usage, not only from the perspective of application issues (and problems), that were already mentioned in the above text but also from rather a statistical and user-assessment point of view.

As regards the elementary precondition for the usage of electronic services of the Government – access to the Internet – according to the Statistical Office of the Slovak Republic (2023: 4), 90.6% of households (out of a total of 1.720.474 households) have Internet access available. There are differences among the households in different regions of Slovakia, though. The best results were achieved in the Bratislava region (95.7%) and the worst in the Nitra region (84.7%). In 2022, 89.1% of the population used the Internet within the last 3 months.

Quite complex statistics on the use of e-government are provided by NASES through the free-accessible Open Data Portal (data.gov.sk). The portal was prepared in connection with the Open Data Partnership program more than 10 years ago. In 2012, the government approved an action plan for open governance, based on which this portal was created and where the public authorities should publish data acquired within their activities. Šebesta et al. (2020: 20), however, conclude that the published number of datasets as well as the organizations that publish the data on the portal is in their view extremely low[12], while at the same time, it is difficult to estimate its reason (the authors believe that this might be attributable to understaffing in the field of data acquisition and processing and, perhaps, unawareness of the obligation to publish this data).

From these statistics (data.gov.sk, 2023) we can learn that a total of 10.888 public authorities (including state bodies, towns and municipalities, courts, notaries, bailiffs, public schools, etc.) have already activated their electronic mailboxes and provide 252.428 specific e-forms and electronic services. Out of these, 10.533 public authorities have made available at least the service of the so-called general agenda. As for the status of integration of projects into the CPAP (Slovensko.sk), currently 360 public authorities are either in the process of realisation – deployment (278 – mostly towns and municipalities) or its preparation (35) and other legal entities (150) are in the process as well.

As for the users of the public e-services, an electronic mailbox was established for 5.565.143 natural persons and 1.611.665 legal entities (starting in 2014), however, out of them, only 262.958 mailboxes of natural persons and 505.578 mailboxes of legal persons[13] have already been activated (i.e. used) by them (in 2023). This represents 31.4% for legal persons (where the share might be higher taking regard to the meanwhile defunct companies) but only 4,73% for natural persons (data.gov.sk, 2023). This

corresponds to the data provided by the Statistical Office of SR (2023: 17 et seq.) on the interactions of persons who used the Internet within the last 12 months (3 754 739) with public authorities. While up to 62% of individuals (respondents) used the websites of public institutions as a data source in 2023, the specific use of electronic services was minimally represented (individual submission of tax returns 8.8%, requesting official documents 10.6%, submitting applications for cash benefits or other claims 10.0 %, submitting any other applications, complaints, or assertion of claims 3.4%). Most frequent reasons were the lack of skills or knowledge with 5.2%, missing electronic signature or electronic ID card or not activated electronic identifier (5,5%), representation (3.6%) and security concerns (3.6%). Of the same number of people, 12.9% used the electronic identity card to access online services for private purposes. Of these, up to 70.6% used the card for services provided by the state administration (e.g. filing a tax return, applying for social benefits, applying for official certificates, accessing health records, etc.) and 43.1% for services provided by the private sector. According to the European Commission (2022: 14) almost four million people (or almost 72% of the citizens) already have an eID. Thus, the level of actual usage of these electronic identifiers is very low.

In 2022, there were a total of 29.264.888 electronic mailbox logins with the predominance of legal entities (53,4%) over the public authorities (32.1%) and natural persons (14,5%). The total number of submissions was 1.148.588 and 11.093.244 decisions were issued (delivered). The total number of business transactions[14] was 14.503.856 and 53.852.168 technical messages was delivered (data.gov.sk, 2023). The amount of electronic communication acting is presumably dependent on the compulsory communication of some persons (especially legal counsels, legal entities and entrepreneurs) with public administration bodies in specific but very frequent cases, such as tax and customs issues, court proceedings, but also the availability of such communication, e.g. with social insurance and health insurance companies.

A lower quantity of electronic communication on the side of natural persons is visible and may be, from the viewpoint of the authors and their personal experience, attributable to the low user-friendliness of the system applicable. Especially in the beginning of the implementation of e-government, the legislation was rather perplexing, the technical level of the services was low (causing many technical errors and system outages), the establishment of the e-communication (required physical visiting of the particular authority´s office) was inconvenient, moreover, some of the submissions needed to be supplemented also in the paper form, and the multiplicity of electronic portals (one general of Slovensko.sk alongside special portals for tax administration, social insurance company, health insurance companies, public procurement, paying the toll, etc.), which is still present, might be confusing and impractical. The current situation is improved in some aspects, but not all of the shortcomings have already been addressed. The DESI index (digital economy and social index) of Slovakia with an overall 43.4 (out of 100) points (in 2022) is below the EU average and, among the EU states, we reached the fifth

rank from the end and, as regards the digital public services[15] solely, with a score of 52 we reached the fourth rank from the end (European Commission, 2022).

A very similar assessment of the present-day status of e-government in Slovakia is presented by Šebesta et al. (2020, s. 75-76) who depict four main reasons for relatively badly perceived practical usage of e-government in Slovakia, which may also serve as the proposals of areas that need to be tackled and improved: the user-unfriendly portal Slovensko.sk, the complexity and incomprehensibility of the legal regulations based on which e-government services are provided, low computer skills of employees in public administration and inconsistent use of the once-only principle. They assume that many electronic services provided by specific authorities are often suitable only for professionals who deal with consulting services in the given field and are too complicated for non-professional users. Similar evaluation is mentioned in the Report on the status of e-government in Slovakia, which speaks of low user-comfort, especially when encountering various public authorities, where users encounter mutual incompatibility of the visual appearance and vocabulary of the services, the logic of their use, but still also the problems of the portability of the formats used and the feedback from the users is insuffieciently dealt-with (Slovensko.Digital, 2020: 9). These assumptions may be supported by the research of Laitkep, Jaculjaková and Štofková (2021: 61), who found that more than half (56%) of companies who need various statements or extracts available through the Slovak Postal Office (e.g. extract from the commercial register, extract from the title deed, extract from the criminal record), they prefer to do it via postal office rather than Slovensko.sk.

The trend in the use of e-government by individuals is yet (at least slowly) growing. Research by Madleňáková and Madleňák (2012: 63, 64) from 2012 shows that, compared to 2007, the proportion of respondents preferring the Internet to other means of communication with public administration bodies increased from 11% to 27%, and in 2012, such a service was used at least once by 72% of respondents. According to Eurostat, between 2012 and 2021 the share of individuals who used the internet for interaction with public authorities grew in the criterion "submitting the completed forms" (from a minimum of 13.14% in 2015 to 25.17% in 2021), but as for interaction with public authority (in general), the trend is very moderate yet growing (but with regular fluctuations), reaching minimum in 2013 (32,72%), maximum in 2020 (61.84%) and the latest value of 55.95% (in 2021).

As the European Commission (2022: 4) concludes, progress has been made, but the country needs to continue its efforts to improve and expand digital public services. We already can see e.g. the improvement of the range of services available – practically all the spheres of public administration have the electronic services available (Slovensko.Digital, 2020: 10, the elimination of technical problems connected with the usage of the portal Slovensko.sk[16], elimination of many formerly-requested duplicate paper-forms of electronically submitted documents, elimination of dual delivery in excise

duties cases (to Slovensko.sk and portal of financial administration) and shifting the communication agenda purely to the portal Slovensko.sk (since 2022), and many other steps to enlarge the scope of e-agenda and improve its user comfort. Also of great importance was the adoption of Act No. 177/2018 Coll. on some measures to reduce the administrative burden by using public administration information systems and on the amendment of some laws (the so-called Anti-Bureaucracy Act), according to which public bodies are obliged and authorized to obtain and use data already registered in public administration information systems in their official activities and to provide this data to each other free of charge to the extent necessary and thus reduce the range of data required from users-clients[17]. The National Concept of Informatization of the Public Administration for years 2021-2026', approved by the Slovak Government in December 2021, outlines the strategy for more reliable and user-friendly digital public services, which will be most welcome.

9 Conclusions

The trend of implementation of e-government in the countries worldwide is unquestionable. Slovakia started its journey around 2000 when the first conceptual and strategic documents and pioneer pieces of legislation began to be adopted. Nevertheless, it is actually only in the last 10 years when the level of e-government in Slovakia started its modern development and began to be implemented in a more complex manner. The current legislative framework is adequately thorough and complex to create all the preconditions to accommodate the needs of the modern digital era, yet, the level of the practical use of e-government services is not at the desired level. A large share of private entities (especially legal persons and entrepreneurs) have been forced to communicate electronically with public authorities to spare the administrative costs of public administration and streamline the processes safeguarded by the state, even though, many of them preferred this way of communication even voluntarily. The same demands are not burdening the individuals, where we encounter a laxer approach in the use of already available public e-services. With each passing year, even this target group is slowly adjusting to the modern ways of dealing with state or municipal relations, though. This is, in our point of view, definitely attributable to the improved level of e-government services from the viewpoint of its range and user comfort, as well. Still, a lot needs to be done in this regard and despite not being yet on as high a level as many neighbouring countries or other EU countries are, there is visible progress and we believe that further development of Slovak e-government´s level will aim at better achievements in the following period.

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Notes:

[1] In Slovakia, savings of the Central Public Administration Portal according to the validated Cost Benefit Analysis (CBA) per shipment amount to EUR 4.28 (Slovensko.sk, 2023).
[2] A detailed process of implementation of e-government in Slovakia is provided by Sopúchová (2021: 33 et. seq.)
[3] As for the attachments to their filings, even these four categories of entities are allowed to deliver them by other than electronic means.
[4] E.g. the portal of the Tax Administration could not read the guaranteed electronic signature on the filing by the taxpayer, see Judgement of the Supreme Court of Slovak Republic of 29 October 2012, case No. 5Sžf/77/2011.
[5] Application problems and confusion of tax subjects (and their representatives) regarding the correct use of procedures for electronic submissions and their duties there-to related are also evident from the decision-making activity of the courts, when they discussed proposals in proceedings on protection against illegal intervention by public administration bodies, or their inaction, nevertheless, always with a negative conclusion for the application. See, e.g.: Judgment of the Regional Court in Bratislava of 21 November 2014, case No. 6S/115/2014; Resolution of the Regional Court in Žilina of 24 June 2015, case No. 21S/43/2015; Regional Court in Bratislava of 21 November 2014, case No. 6S/126/2014; Resolution of the Constitutional Court of the Slovak Republic of 13 August 2014, case No. I. ÚS 411/2014-11. (Románová, Červená, 2015).
[6] See Judgement of the Supreme Court of Slovak Republic of 4 November 2015, case No. 4Sžnz/1/2015.
[7] Judgement of the Supreme Court of Slovak Republic of 13 September 2016, case No. 5 Sžf 88/2014.
[8] Even though, a longer outage of the portal was recorded in July 2022 and lasted for more than one day (DSL.sk, 2022).
[9] And eventually by the tax administrator´s employee, if feasible and expedient.
[10] Such an option is directly available in the electronic mailbox.
[11] For detailed information on the DCOM project and the development and challenges of electronicization at the municipal level see Červená, Románová (2016) and Románová, Červená (2017) and (2019).
[12] As of 20 November 2023, it was only 3.415 datasets of 100 organisations (most of them submitted by the Statistical Office of SR) with 10.367 users (data.gov.sk, 2023).
[13] There were several rounds of automatic activation of electronic mailboxes of legal persons and entrepreneurs (starting with those registered in the commercial registry in 2018 and following in June 2020 with other non-business entities like foundations, non-profit organizations, churches or political parties).
[14] Comprising completed submissions, decisions, notifications, and saving the message in the pending/sent messages.

[15] The number of e-government users of all Internet users is 62% (and descending), pre-filled forms: 45 points (out of 100), Digital public services for citizens: 65 points (out of 100), Digital public services for businesses: 75 points (out of 100), open data: 50% (European Commission, 2022: 13).
[16] In 2019, there were 29 outage situations and in 2020 even as many as 185 situations, while only 15 in 2021 and 9 in 2022 (Data.gov.sk, 2023).
[17] Which, however, does not necessarily apply to all the public authorities, thus, not all the situations are already covered by this once-only approach (Slovensko.Digital, 2020: 14).