Slovakia's eKasa — Real-Time AI Risk-Scoring for VAT Fraud, Reined In by the Constitutional Court

AI in the Public Sector · Good practice · Slovakia

Quality score: 60/100

Evidence strength: Observational / pre–post

Summary

Since 2019 Slovakia has routed every cash-register receipt through eKasa's real-time AI risk-scoring for VAT fraud, part of a push that cut the tax gap from 41% to 26%. In Dec 2021 the Constitutional Court ruled the automated profiling unconstitutional for lacking safeguards.

Key dimensions

Dimension	Score
Evidence of impact / measured public value	2/3
Transparency, fairness & accountability	1/3
Transferability / demonstrated replication	2/3
Scalability beyond pilot	3/3
Governance, capability & sustainability	1/3

Evaluated by C-NAPSE

Data sources

C-NAPSE web research — accessed 2026-08-19

Financial Administration of the Slovak Republic (Finan■ná správa SR) — accessed 2026-08-19

Husovec.eu legal analysis of the Constitutional Court ruling — accessed 2026-08-19

China-CEE Institute briefing on the eKasa launch — accessed 2026-08-19

VATupdate: Slovakia mandates eKasa-only registers from 2026 — accessed 2026-08-19

Cite this — Evidoria. *Slovakia's eKasa — Real-Time AI Risk-Scoring for VAT Fraud, Reined In by the Constitutional Court*. Persistent ID: 99ac73e3-5b3c-4f3c-8f8a-c9c13f6a1496.