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Gubalova, Jolana and Capkova, Sona and Kokavcova,
Dagmar

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Socio-Economical Aspects of the Collaborative Economy in Slovakia

Jolana Gubalova

Department of Quantitative Methods and Information Systems

Banska Bystrica, Slovakia

jolana.gubalova@umb.sk

Sona Capkova

Department of Public Economics and Regional Development

Banska Bystrica, Slovakia

sona.capkova@umb.sk

Dagmar Kokavcova

Department of Corporate Economics and Management

Banska Bystrica, Slovakia

dagmar.kokavcova@umb.sk

Abstract

The terms “collaborative economy” or “sharing economy” have been commonly used in recent years to refer to a proliferation of initiatives, business models and forms of work. To observe this significant phenomenon is necessary to take into consideration a new perspective on social, economic, environmental, and political processes that can be created from a number of assets and skills, in innovative ways and at an unprecedented scale. Using of digital technologies for collaboration, communication, coordination, and value creation purposes is included under the same umbrella of the collaborative economy. Market-focused digital innovation is able to disrupt existing business models and support economic activity. The situation in the area of the collaborative economy in Slovakia seems to be different from that of the Western European countries. Data from the area of sharing economy are not registered with the Statistical Office of the Slovak Republic, and there is no analysis examining its impact. We introduce a short summary of case studies examining the collaborative economy platforms in Slovakia and some issues of taxation of the collaborative economy.

Keywords: Collaborative Economy, Sharing Economy, Digital Platforms, Business Models, Taxation

Introduction

Slovakia is not a leader in the use of the collaborative economy. Nevertheless, there have been settled several foreign platforms, and there are also many examples of domestic platforms established in Slovakia. The largest platforms are concentrated in the capital and a few larger cities reflecting the tendency of collaborative economy activities heading to areas with higher population density and a higher concentration of underutilised assets. From the consumer's point of view, the collaborative economy brought more opportunities and increased competition among service providers (whether professional or amateur). In addition to this direct effect, the indirect effect also emerged in the form of quality improvement by traditional providers.

Slovakia, such as many other countries, has a strong small and medium-sized enterprises sector, which accounts for over 99% of the total business sector. Business in the sphere of sharing (collaborative) economy presents additional opportunities for the development of small and medium-sized enterprises; in the case of Slovakia, it is possible to talk about the established institutional framework for the support and development of innovative technology companies (start-ups). The structure of public and private institutions so far is applicable in the collaborative economy.

Definition

There is no specific definition of the collaborative economy in Slovakia. In government reports, the definitions of EU (2016) or OECD (2016) are sometimes used. The collaborative economy is characterised by using modern technologies that facilitate the process of sharing goods and services but the possibility of cost savings by consumers. The essence of the sharing economy can be identified by efforts to streamline the processes of exchange of goods and services and to meet the needs of individuals in a community. The collaborative economy is about the future, the way we conduct a new generation.

The European Commission describes the sharing economy as a business model by which the activities are performed through collaborative platforms that create an open market for the temporary use of goods and services provided by private individuals. The sharing economy has a very important factor, which has brought innovation to traditional and different areas (European Commission 2016).

Sharing economy can be defined as an economic model-based on peer-to-peer (P2P) activity for acquiring, providing or sharing access to goods and services facilitated by a community-based online platform. And the use of big data has made it easier to bring together the asset owners and those that want to use those assets. This type of dynamic is also referred to as sharing economy, collaborative consumption, collaborative economy, or peer economy. Sharing economies creates value by utilising underused assets (Hong 2018).

The involvement of Internet technologies caused the revolution in sharing economy. With the arrival of the Web 2.0 app, users have been able to participate easily and actively to create content and coordinate a large number of low-cost people. This led

to the creation of the first platforms for communication and online collaboration, the first social network sites with virtual communities and mobile applications that allow interaction through virtual platforms, crowdfunding; there has also been a revolution in sharing, specifically through the competition of decentralised sharing economy platforms in private regulation (Chovanculiak et al. 2016a).

Key Questions

Slovakia should create such legislation in order to make a demonstration of how the collaborative economy can work to protect both safety and quality for citizens and ensure freedom for the growth of services. As the former Slovak Prime minister Pellegrini explained: “we must not make the mistake of preventing this new economy, because if we adopt extremely strict regulation at European Commission or national level, we go against what citizens wish” (Pellegrini 2016). He added that the strict control of the state would threaten to move this business into the grey economy and slow down the EU towards its main competitors in the USA and Asia. The struggle between the collaborative and the classic economy will therefore not be easy, and the solution will have to bring the state. The most likely alternative is to release the hands of classic business and set up rules for the collaborative economy.

For the full development of the collaborative economy in Slovakia, it is necessary to complete a legislative framework covering, in particular, the conditions for the involvement of platform users on the supply and demand side of the market.

Examples

As for the Slovak online labour market, the participants exist as individuals looking for temporary work or as freelancers. All these participants offer their services in various areas, for example, house works, repairs, programming, design, or education.

The large platform for micro work in Slovakia is Jaspravim (www.jaspravim.sk). Since its inception in 2011, more than 136,140 registered members have provided their services here, and the platform staff received more than EUR 2.8 million through the platform (Jaspravim.sk 2019). The Jaspravim online platform is operated by GAMI5, s.r.o.

Figure 1 and 2. Profit and Sales of Company GAMI5, s.r.o.

Profit

GAMI5, s.r.o.



Sales

GAMI5, s.r.o.



Source: FinStat (2020), own processing.

The Domelia Platform (www.domelia.sk)

Which has been operating in Slovakia since November 2009, belongs to the household services platform in Slovakia. This platform focuses in particular on care services for older people, childcare, tutoring, domestic help (including cleaning services), or health and beauty care. According to its website, it has around 8,439 active profiles and a total of more than 40,000 offers, which have been used by more than 16,400 households and companies. The portal has more than 70,000 visitors per month (Domelia.sk 2019). Compared to other online platforms, however, Domelia stands out because employees can register for free and later skip the platform if they agree to work outside the portal. This is also reflected in the poor financial results of the company Snov, s.r.o. which operates this platform.

Figure 3 and 4. Profit and Sales of Company Snov, s.r.o.

Profit

Snov, s.r.o.



Sales

Snov, s.r.o.



Source: FinStat (2020), own processing.

In the last two years, bike-sharing systems have been implemented in larger cities. Cities perceive bike-sharing as a way of dealing with traffic congestion, parking, and environmental pollution issues. However, bike-sharing financing, building, and operating costs is a separate issue. Cities are looking for partners, usually private companies from the automotive industry, transport companies, telecommunications, and development companies. Each city operates its own system, adapted to local conditions, taking into account the urban layout of the city, population density, topography, or transport infrastructure. They differ in the level of funding, technology, or way of renting. A positive example is the public bicycle-sharing service in Bratislava Slovnaft Bajk (<https://slovnaftbajk.sk>), which is run by the capital city of Bratislava in cooperation with big petrol company Slovnaft.

Doucma.sk (tutor me)

It is a platform that enables the connection of people who have the knowledge and ability to teach with people who are interested in tutoring. This platform (www.doucma.sk) in Slovakia was established in 2012. In the meantime, the project has been launched in nine EU countries under the name meet'n'learn. Creating a profile is free on the platform for tutors and students. However, tutors pay to mediate contact with potential students. If they want to communicate with them, they must activate one of the packages. The price for tutoring is then agreed upon between the lecturer, and the student, The demand for tutoring is usually met within 6 hours of its assignment, and today, there are more than 9,000 references from students on the platform.

Context

Sharing itself is generally an older concept in Slovakia, as people have shared their assets from time immemorial within family, friends, or with others in communities, especially in rural communities. The primary difference between traditional sharing and a shared economy is in the use of information and communication technologies.

The collaborative economy as such does not have its own separate, coherent legislation. There are no individual laws or decrees that specifically target a collaborative economy. All aspects deal with general laws and tax regulations. Therefore, its external and internal relations fit into existing legal and tax frameworks. Civil Code contains sections that can be used on digital platforms. If the collaborative economy is linked to a non-commercial environment, it is mainly the civil law that governs it. In sharing between physical persons, that is, between people who cannot be regarded as entrepreneurs, we can subordinate them to standard legal institutes. If digital platforms generate profits that tax authorities are already interested in, other regulations are applicable. These are mainly business regulations, especially the Commercial Code, trade, and tax regulations. Authorities claim that the legal provisions valid in a given sector ("proxy sector") applies to everyone, including workers in a collaborative economy. For example, if someone provides passengers transport services, the existing law defines his activities as a taxi service, and thus, his status should be the same as in any other taxi service case. Therefore, any services, including those operating within the platform economy such as Uber or Taxify, are immediately considered taxi services and shall also comply with the legal requirements valid for the taxi drivers.

Taxpayers who provide services through digital platforms in Slovakia have been subject to stricter rules since January 1, 2018. The Slovak Republic has prepared a model of taxation that pushes foreign digital platforms to open a permanent establishment in Slovakia. An amendment to the Act on Income Tax (344/2017 Coll.) valid as of January 1, 2018, and further amended in January 2019 introduced an obligation for sharing economy platforms to register a permanent platform in Slovakia if they systematically offer their services in the area of transport or housing. “The operator of foreign digital platforms providing transport and accommodation services in the Slovak Republic is obliged to register a permanent establishment.” If a foreign digital platform does not register a permanent establishment in Slovakia, obligations are transferred to service providers who have to pay withholding tax, i.e., a fee paid by the provider to the foreign company for the use of the platform will be withheld 19% or 35% withholding tax in the case of transport services. A particular driver will be obliged to withhold and pay a tax; in the case of accommodation services, a specific accommodation facility that uses the services of foreign portals that do not register a permanent establishment in Slovakia.

The vast majority of workers in collaborative economy use platforms as a source of their additional income. Any combination of employment status (employees, employers, and self-employed) is possible, but platform work is not usually their primary job activity. While self-employment remains the most common status for platform work itself, as a civil person, it is also possible to work on the basis of an employment contract outside an employment relationship (contract for work for small, irregular work and if the remuneration does not exceed 500 EUR, it is also tax-free (Sedlakova 2018).

After massive protests of standard taxi drivers, the Court suspended the operation of Uber in March 2018. According to the court, Uber had to cease operating a taxi service by persons, respectively conveying it to persons who do not meet the legal requirements for a taxi driver. It had also to stop this activity by using vehicles that do not meet the requirements of a taxi vehicle. It resulted in an amendment to the Act on road transport which regulates, inter alia, the operation of taxi services. The amendment to the Act was also prepared to enhance market access for sharing economy players. It responds to new trends and supports the use of digital platforms in passenger transport, such as Uber, Taxify, Liftago, or Hopin. One of the most important novelties it brings is the legal regulation for the provision of passenger transport services through digital platforms. In this way, since April 2019 entered into force a coherent regulatory framework for taxi drivers and digital platforms providing transport services such as Uber or Taxify.

There is no specific legal status for providers of accommodation within the platform economy. There is a “grey zone” between the persons registered within Airbnb offering short-term rentals and those providers that operate within the realms of private accommodation, which is defined and regulated by the law. In general, any natural or legal person can provide accommodation services and can have any legal status: employee, unemployed, self-employed, private company, etc. However, Airbnb falls into the grey category between the short-term rentals from which only tax is paid and providing “accommodation services,” which include additional services beyond renting an apartment, such as cleaning, to which the Trade Licensing Act applies, and a special licence is required. Accommodation provided within the realms of the collaborative economy falls into a grey zone between rental and accommodation services. Legally, if the accommodation via Airbnb includes other services such as

cleaning, changing the laundry, and food delivery, the law defines that as "accommodation services" (business, regulated via law) and not a short-term rental from which only municipal accommodation tax plus tax from renting for natural persons, or a business tax for self-employed, is paid. Then, according to the law, providers of accommodation are self-employed natural or legal persons and shall adhere to relevant provisions of the Trade Licensing Act (Act No. 455/1991 Coll.). The Ministerial Decree No. 277/2008 Coll. classifies accommodation facilities into categories and classes, and one of the categories is accommodation in private, which according to some experts, is a direct competition to Airbnb (Chovanculiak 2016b). Profit earned by the short-term lease is subjected to taxation, and persons are required to register at the tax office until one month from the start of the Airbnb service. However, a few providers claim that although they should, they do not pay taxes at all.

Taxation of income received from sharing economy platforms by natural and legal persons is regulated by Act. No. 595/2003 Coll. of the Income Tax Act as amended. In 2019, an amendment to the Income Tax Act (ITA) was approved with effect from January 1st, 2020, on the basis of which income tax rates were adjusted. This amendment reduces the tax rate to selected natural and legal persons to 15%. According to §15 (a) of the ITA, the following individual income tax rate applies:

- 15% tax rate is applied to income from business and other activity carried out by a self-employed natural person (reduced by non-taxable parts of the tax base and by tax loss) if, according to §6 (1,2), income for the tax period did not exceed the amount of 100,00 EUR.
- 19% tax rate is applicable to the taxable base, which does not exceed 176.8 times the amount of the relevant subsistence minimum (37,163.36 EUR). Subsistence minimum in 2020 (210,20 EUR). 19% tax rate is applied only to that part of income, which does not exceed this limit.
- 25% tax rate is applicable to the taxable base, which exceeds 176.8 times the amount of the relevant subsistence minimum. 25% tax rate is applied only to exceeding part of the income.

According to §15 (b) of the ITA in 2020, the following corporate income tax rates shall apply to the taxable base reduced by the tax loss:

- 15%, if the income of the legal entity for the tax period does not exceed the amount of 100,000 EUR.
- 21% if the income of the legal entity for the tax period exceeds the amount of 100,000 EUR.

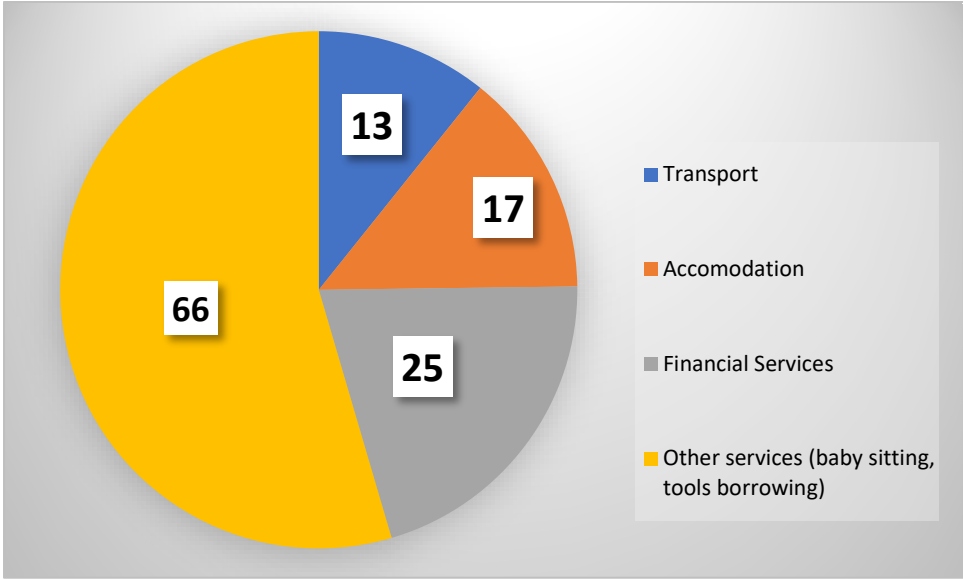
Developments

The collaborative economy in Slovakia is a relatively small but growing market. According to 2019 Eurostat survey results on the usage of Information and Communication Technologies (ICT) in households and by individuals, 21% of individuals aged 16 to 74 in Slovakia used online peer-to-peer transactions for accommodation services and 15% of an individual used any website or apps to arrange a transport service from another individual in the preceding 12-month period (Eurostat 2020). In particular, the services of the collaborative economy are used by young people who access them mainly through mobile applications. A survey of Slovenska

Sporitelna shows that more than half of children and young people (55 per cent) use the services of several free applications via their mobile phones. Slovaks most often use the services of shared economy in transport and accommodation. However, the market is driven by international platforms.

A collaborative economy brings many benefits. The biggest new one can be the creation of a new business space. It is open to everyone—smaller companies and individuals who have something to offer. Thanks to the digital platform, the seller can reach customers in different cities and countries without having to fundamentally invest in marketing. In turn, the customer has easy access to more goods and services to choose from. In 2016, the collaborative economy market was EUR 122 million and employed 3,575 people (Rusinakova 2019). According to Eurostat, 18% of Slovaks ordered accommodation through a sharing platform in 2018. The collaborative economy expands the market and creates a higher competitive environment. Over the course of 2018, hosts on Airbnb in Slovakia welcomed over 100,000 guests. The typical host earned 1,300 EUR over the year, with guests spending estimated at 25 million EUR in the country. Total economic activity is estimated at 31 million EUR (Airbnb 2018). On the other hand, the collaborative economy is used as a source of income only to a minimum. According to the latest estimates of the Finance Policy Institute of the Ministry of Finance, the share of the collaborative economy in Slovakia is less than 0.01 per cent of GDP.

Figure 5. Receipts from the Sharing Economy in Slovakia (in mil. EUR)



Source: Study to Monitor the Economic Development of the Collaborative Economy at sector level in the 28 EU Member States (2016).

Issues

The influence of online platforms on consumer decision-making has increased significantly while enabling the development of new forms of service delivery, such as shared economy services. There is no well-defined regulatory environment for the collaborative economy. The absence of a basic definition for a shared economy and its regulatory framework in Slovak legislation causes different conditions for the

provision of services in the same market. The professional organizations call for establishing a regulatory framework. For example, Slovak Tourism Association declared establishing a regulatory framework for a shared economy one of the main priorities for the period 2020–2024: “A significant increase in the professional offers of suppliers of the sharing economy, especially in accommodation, catering, but also guide services, brings with its negative impacts on local residents, reduces the protection and safety of tourists. It is, therefore, necessary to establish a basic regulatory framework for professionally provided services in a shared economy.”

The rapid development of the collaborative economy requires that public authorities, including local and regional authorities, flexibly respond to new business models, particularly in business activities where licensing and compliance with statutory rules are required in the traditional economy.

The main state institutions in Slovakia, which deal with sharing economy, are the government together with relevant ministries—Ministry of Finance and Financial Authorities, Social Insurance Agency, Health Insurance Companies and Municipalities. From the perspective of the Ministry of Finance and Financial Administration, the area of shared economy is primarily disadvantageous, because thanks to shared platforms, the state is losing the incomes of the traditional economy, whose decline may have a negative impact on their profitability, and this situation will affect the state budget revenue. The decline in corporate income in the traditional economy can be positively reflected in a rise in revenue for individual goods and services providers through shared economy platforms. The challenge is to create a legislative framework that will enable taxpayers on the supply side of the market to be taxed without having a significant impact on the interest of these entities to continue to operate on the supply side of the market. The expansion of a shared economy can be an almost autonomous solution of some key areas such as labour migration, employment for long-term unemployed or increased work habits—part of the population involved in the sharing economy. There are legislative challengers ahead of the government and individual ministries, which would create sufficient room for the development of a shared economy in Slovakia by creating a coherent framework for the sharing economy.

With the rising numbers of subjects operating in the sharing economy, the issue of law application is also arising. Some national and local authorities have responded differently to the entrepreneurial activities of the entities of the sharing economy, such as in the case of Airbnb, which has been banned in some cities and in some cities could operate without restrictions.

The central government and municipalities should respond more sensitively to the models that the collaborative economy has brought. Creating an enabling environment is essential for the functioning of most collaborative economy initiatives, and the public administrations and local governments play an important role here. Collaboration with these initiatives brings added value to local economic development. For example, home-sharing is giving many communities a way to benefit more from tourism, particularly from visitors who wish to venture beyond capitals to spend time exploring the countryside. In the case of direct involvement of individual local and regional collaborative economy initiatives in solving problems of waste reduction, urbanisation or the search for solutions by communities living in municipalities, a positive impact on their development may be expected.

Other Major Players

The biggest trade union umbrella organization, the Confederation of Trade Unions in Slovakia, does not perceive the collaborative economy as a salient issue in Slovakia. During their negotiation meetings, including the meetings of the tripartite committee, this topic has never been officially discussed or even brought up by any of its sectoral member organizations. Therefore, there are no standard terms or definitions being used within the organization. Similarly, the knowledge about online platforms operating in Slovakia is limited to the two most visible (Uber, Airbnb) in public debate. As a member of the European Trade Union Confederation), KOZ SR registers that the topic of collaborative economy has been discussed and communicated extensively at the European level fora. In Slovakia, however, trade unions still focus their actions on the representation of traditional employees (NAT 1). Therefore, new forms of work within the collaborative economy are seen as a subset of new, atypical, and untraditional forms of employment and are thus measured against the traditional advantages of standard employment.

Unions see this flexible work like any other flexible contracts, potentially endangering the job security of workers. However, the Confederation acknowledges that there is a part of the labour force that prefers flexibility and should turn their attention to those workers, too. According to the KOZ SR representative, the state should play a role in discussions on platform economy, particularly concerning the taxation, social security of workers and ambiguity of this type of work which can overlap with the informal or shadow economy.

Regarding the working conditions of platform workers in Slovakia, there is no special legal framework for working conditions in the collaborative economy. General rules applicable to other types of economy apply. The most important legal document on working conditions is the Slovak Labour Code (Act No. 311/2011 Coll.). The Labour Code includes provisions on work performed outside an employment relationship and different flexible forms of employment, without any reference to the collaborative economy. Self-employed persons follow the Trade Licensing Act as well as the Commercial Code.

Employers united in the peak-level employer association see the growth of platform work as a positive sign for the economy and call for equal conditions for traditional and platform work with no additional regulations from the state. In the transportation sector, taxi providers would like to keep the current legal requirements in place and force platforms to adhere to the already set legal regulations, which stems from their overall negative perception of the platform providers. Employers from the accommodation sector, unlike in other countries, do not see online platform work as a threat and call for de-regulation of the sector for all. Microwork sector is seen in a neutral way by most of the actors.

Future Directions of Research

The main goal of our future research is to focus on specific problems related to the implementation of the collaborative economy and its impact on the development of municipalities and regions, citizens, public institutions, businesses, non-profit organizations and to propose the use of collaborative economy models to solve specific local and regional problems.

Specific objectives:

- Provide systematic and comprehensive theoretical perspectives on the collaborative economy that reconcile the collected findings and can serve as taxonomy and the basis for further research.
- Systematically define the mechanisms, tools, and techniques of a digitally-mediated collaborative economy.
- Identify and define the specific features of models used in the collaborative economy and compare them with models applied in the traditional economy.
- Analyse the different models of the collaborative economy used in the environment of Slovak regions and municipalities.
- Compare the regulatory framework of collaborative economy platforms in selected partner countries and suggest potential implications in the SR.
- Propose the use of collaborative economy models to address specific local and regional problems (e.g., waste reduction, transport issues, tools sharing).

Summary

The sharing economy leads to better choices and lower prices for consumers and offers growth opportunities for new and existing Slovak companies. In terms of further development, it is important to define the relationship of the sharing economy to the traditional economy, as well as the possibilities of functioning in the field of sharing economy for individual entities.

The problems concerning the regulation of the sharing economy are quite complex and ambiguous. They might be either directly or indirectly related to taxation. Indirectly related problems are mainly associated with the declining competitiveness of companies in the traditional economy, incomes of which tend to diminish as well as the amount they paid on income tax to the state, while the income of companies in the sharing economy may not undergo taxation due to the lack of an appropriate legal framework. The lack of legislative regulation of sharing economy companies leads to tax avoidance, which contributes to the reduction of state revenues, which represents one of the main disadvantages of the sharing economy. Despite this, there is an opinion that such a new type of economy can also contribute to an increase in state revenues by stimulating the development of innovation and the influx of investments in the economy.

By promoting a sharing economy through state institutions and setting appropriate conditions for the functioning of this new economy in relation to the traditional economy, a strong synergy effect can be created for the benefit of consumers, the state, and new investors.

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