



# Milan Kúdela, GINALL & ROBINSON:

## There is no logic or justice in taxation.

THE STATE HAS FORGOTTEN THAT THE POSITION OF THE TAX AUTHORITY AND THE TAXPAYER IS SUPPOSED TO BE EQUAL. EACH SHOULD HAVE AN EQUAL SHARE OF THE RIGHTS AND RESPONSIBILITIES.

Milan Kúdela, the founder of GINALL & ROBINSON, speaks about the development of taxes and international cooperation with a network of professionals from the field of taxation, audit and accountancy.

### What is the story behind your business name?

I knew that the company name has to be catchy and reflect my business strategy. GINALL is a modified shortening of the word 'original', to show that the business takes a novel approach to its clients, the use of distribution channels or the way we provide consultancy services. ROBINSON defines the philosophy behind the formation of the company, I created it from scratch using my own ideas and skills.

### GINALL & ROBINSON has become a member of ETL GLOBAL. What is the meaning of such a partnership?

The sale of shares in the company has made us part of an international network of consultancy companies as well as a Slovak Master Partner of ETL GLOBAL. We now belong to a large multinational family of professional economists and, at the same time, very nice and amiable people. We have acquired an

international backing through our partners all over the world and the possibility to share the experience and know-how of an organisation that provides global services to more than 320,000 clients. Our goal is to be among the top 7 consultancy companies in Slovakia in three years' time.

### ETL GLOBAL connects thousands of professionals from the fields of law, audit, tax consulting services and accountancy. It is a network of professionals from more than 50 countries. It has been in the market for 50 years. How did the idea of this connection between professionals arise?

It was a natural development. ETL was established at the beginning of the 1970s and focused on tax consulting services. But sooner or later you realise that the extent of your job is wider and frequently exceeds the framework of your original field. Taxation, the law and finance are incredibly interconnected. Moreover, globalisation, digitisation and specialisation have also entered the field.

### What does it mean? What is the business advantage of

### cooperating professionals?

The advantage is that we can solve various tax issues all over the world relatively easily and quickly. There are a lot of specific tax systems. You can benefit from this type of connection and integration in the fields of law, audit and tax, for example, when you represent clients that do business abroad or foreign clients in Slovakia. It is an advantage if you can rely on your experience, especially in the solution of specific cases.

### Future tax developments will lead to an ever-tightening centralisation of records within the tax authority.

ETL GLOBAL has widened its scope

### of business to another European country thanks to your partnership. Did they approach you or was it your initiative?

It was mutual. ETL GLOBAL was seeking a Master Partner for Slovakia and they approached my company based on references available. At that time they knew that I was looking for a partner with international experience. At the moment, the Czech branch of ETL GLOBAL is larger and stronger than the one in Slovakia. ETL GLOBAL was interested in Slovakia due to the strong connection between our states that comes from the similarities of our languages, legislation and the still very strong and well developed economic relationships.

### What are the plans of ETL GLOBAL in Slovakia?

The role of the Master Partner is to build a strong, expanding and effective network of local partners, which ETL GLOBAL provides with the background, infrastructure and know-how in IT, customer care, international training and the distribution of foreign clients. One of the more pleasant duties of a Master Partner is the search for acquisitions in the area of consultancy, accounting and audit services.

### What makes you different to other consultancy companies that offer similar services?

Our advantage is our excellent knowledge of the needs of small and medium-sized businesses and how they differ to those of big corporations, along with the provision of our own management and accounting software for these businesses.

### Globalisation is on-going and international collaboration is a necessity. Has ETL GLOBAL been able to reinforce its market position with these particular types of development activity?

Despite the current situation with the pandemic we are prospering.



According to the latest International Accounting Bulletin, ETL GLOBAL moved up from 9th to 7th place in Europe and from 16<sup>th</sup> to 15<sup>th</sup> place worldwide. That probably best illustrates the efforts and outcomes of the company.

**GINALL & ROBINSON provide comprehensive services covering the tax, auditing, accounting, and consulting needs of practically every modern businessman. I would think that GINALL & ROBINSON joined ETL GLOBAL with a vision and goals. What are they?** Let me give you an example: When I was on my own, I felt threatened by digitisation, the use of IT in accounting, and document mining. Informatisation requires time and energy. I did not have a capacity for that. But now I have partners who are well-versed in this area and I

transformed the threat into a business opportunity. We have universal solutions for ourselves as partners as well as for our clients. These solutions can handle document mining, rapid communication with clients, and provide information on-demand to clients. This demonstrates the fundamental and most important consideration for the partnership and answers the question of why we wanted to partner with ETL GLOBAL.

**How do you see the current taxation system in Slovakia and what changes can we expect?**

We should not look for logic or justice in taxation. The state, without even taking into consideration the current pandemic situation, has forgotten that the relationship between the tax authority and the taxpayer is supposed to be equal and that each should have an equal share of the rights and responsibilities. I

think that there is very clear inequality in the relationship and it benefits the tax authority. Future tax developments will lead to ever-tightening centralisation of records at the tax authority, until that day that the tax authority will be able to file our tax returns without our help.

**Milan Kúdela (48)**

Milan Kúdela graduated from the Faculty of Materials Science and Technology in Trnava (Slovak University of Technology in Bratislava) with a degree in the management of industrial enterprises. He established GINALL & ROBINSON, who provide a wide portfolio of consultancy services related to taxation and accountancy, in 2007. GINALL & ROBINSON has

been a part of ETL GLOBAL, a global network of tax consultants, lawyers, advisers and accountants, since 2019.

**If we look at the past, which company successes are you most proud of?**

We have been in business for 14 years. We have gone from being a small, unobtrusive firm to a company that today employs 60 people and is part of one of the largest consulting companies in the world. That did not happen by accident. I am proud of my employees, both current and past, and our clients, some of whom have been with us since 2007. That means a lot to me.

**What are your plans for the near future? How far do you still want to go?**

ETL GLOBAL already has offices in Nitra, Košice, Trnava, and Bratislava. We are also preparing new acquisitions and building a consultancy foundation for our partners and

clients in the form of an interactive consultancy portal, a mobile application, and original, bespoke applications that will streamline and speed up the interactions between a client and their consultant or accountant. I would like to finish by thanking my partners who will continue to develop these ideas and live their daily lives at ETL GLOBAL, namely: Martin Roško (ETL EAST), Peter Dravecký (Dravecký & Partner Audit, Dravecký & Partner Tax), Vladimír Domček (eVector Tax), Patrik Benčík (BENČÍK & PARTNERS), Ján Ferenci (Marják, Ferenci & Partners), Yvette Časnochová (TASSA), Martin Kiňo (DANTAS) and František Krížek (uctovnictvoprevsetkych.sk).

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