



## Tax&Legal Highlights

### Slovakia

#### Holiday vouchers to be mandatory for all employers

A group of members of the National Council of the Slovak Republic submitted a draft amendment to the Labour Code to the National Council of the Slovak Republic that would introduce an obligation for all employers to provide "holiday vouchers", regardless of the number of company employees.

Currently, pursuant to the valid and effective wording of the Labour Code, only an employer with more than 49 employees is required to provide its employees with a recreation allowance. The adoption of the amendment would remove this condition/limitation from the Labour Code. The obligation to provide a recreation allowance would then apply without exception to all employers (ie also to employers with only 1 employee), provided that other conditions are met (eg the duration of the employee's employment of more than 24 months).

The proposed effective date of the amendment is 1 January 2021.

#### Contact Details

**Róbert Minachin**

**Senior Manager, Tax&Legal**

Email: [rminachin@deloitteCE.com](mailto:rminachin@deloitteCE.com)

**Parliamentary Draft Amendment to the Income Tax Act**

“Interdepartmental circulation of comments under which the corporate income tax rate will be decreased from 21% to 15% with proposed effect as of 1 January 2020.”

Although the draft amendment should become effective on 1 January 2020, the governing coalition party, SNS, proposes to decrease the corporate income tax rate to 15% with effect from 1 January 2019, ie the amendment would also apply to the current taxation period, except for shortened taxation periods, eg upon a company’s entry into liquidation or a declaration of bankruptcy, where the 21% tax rate would apply until the next year.

As of 2020, a newly-proposed corporate income tax rate of 15% should apply to all companies, even where a special tax base has been established for the transfer of a taxable person’s assets abroad, a taxable person’s departure from Slovakia, or relocation of its business activities abroad to obtain equal treatment of such tax bases.

**Contact Details**

**Valéria Morťániková**

**Senior Manager, Tax&Legal**

Email: [vmortanikova@deloittece.com](mailto:vmortanikova@deloittece.com)

**Cancellation of obligation to submit a confirmation of school attendance in Slovakia when claiming a tax bonus**

Pursuant to the Anti-bureaucracy Act amending the Income Tax Act, the obligation to submit a confirmation of school attendance to the Tax Authority will not apply to a taxable person claiming a child tax bonus in a tax return for a dependent child living with the taxable person in the same household who is continuously studying for a profession or occupation at a school based in Slovakia. The amendment will become effective on 1 December 2019. The obligation will still apply to taxable persons whose children study abroad.

A taxable person claiming a child tax bonus from an employer is not required to submit a confirmation of school attendance in Slovakia only if the employer has been granted access to the Central Register of Pre-schoolers, Pupils and Higher Education Students.

**Contact Details**

**Valéria Morťániková**

**Senior Manager, Tax&Legal**

Email: [vmortanikova@deloittece.com](mailto:vmortanikova@deloittece.com)

[Read more](#)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about our global network of member firms.

Deloitte provides audit, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 245,000 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

Deloitte Central Europe is a regional organization of entities organized under the umbrella of Deloitte Central Europe Holdings Limited, the member firm in Central Europe of Deloitte Touche Tohmatsu Limited. Services are provided by the subsidiaries and affiliates of Deloitte Central Europe Holdings Limited, which are separate and independent legal entities.

The subsidiaries and affiliates of Deloitte Central Europe Holdings Limited are among the region's leading professional services firms, providing services through nearly 6,000 people in 44 offices in 18 countries.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2019. For information, contact Deloitte Central Europe