



Tax&Legal Highlights

Slovakia

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The Financial Directorate of the Slovak Republic issued a methodological instruction to ensure a uniform approach of the tax authority to the assessment of taxability and the method of taxation of income from the provision of services and the origination of the so-called "service permanent establishment" of taxable persons with a limited tax liability in the Slovak Republic. Given the specific (often intangible) nature of services, it is necessary to eliminate the risk of non-taxation of income from such activities, especially by defining the conditions upon which such income may be taxed in the Slovak Republic.

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Proposed marked increase in minimum wage

The minimum wage is to be calculated by a new method from 2021.

The new regulation would introduce two basic means of determining the minimum wage, i.e. by an agreement between the representatives of employers and employees, or automatically by calculating the average monthly salary of employees in the Slovak economy. The automatic calculation would only be applied if the representatives of the employees and employers do not reach agreement.

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