



Tax&Legal Highlights

Slovakia

Amendment to the Act on Employment Services

The amendment facilitates the employment of third-country nationals for selected employers.

Given the continuously decreasing rate of registered unemployment and the resulting shortage of skilled workers, the Amendment to Act No. 5/2004 Coll. on Employment Services facilitates the employment of third-country nationals for selected employers. To qualify as a selected employer, an employer must operate in a district with an unemployment rate below 5%, and be seeking employees for professions included on the list of professions with a shortage of workers, to be prepared by the Central Office of Labour, Social Affairs and Family by 30 June 2018.

If an employer located in a defined district seeks to employ a third-country national in a position included in the above list of professions, such an employer need not report the vacant position to the Office of Labour as of the effective date of the amendment and the Office of Labour will disregard the job market situation.

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The simplified procedure will only be applicable if less than 30% of the employer's total number of employees are third-country nationals as at the application date.

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Treaty Between the Slovak Republic and the Federal Democratic Republic of Ethiopia on Double Taxation Avoidance and Prevention of Tax Evasion with Respect to Income Taxes

The Slovak Republic and the Federal Democratic Republic of Ethiopia signed a Treaty on Double Taxation Avoidance and Prevention of Tax Evasion with Respect to Income Taxes.

The Treaty on Double Taxation Avoidance and Prevention of Tax Evasion with Respect to Income Taxes Between the Slovak Republic and the Federal Democratic Republic of Ethiopia became valid on 26 February 2018.

Treaty Between the Slovak Republic and the Islamic Republic of Iran on Double Taxation Avoidance and Prevention of Tax Evasion with Respect to Income Taxes

The Slovak Republic and the Islamic Republic of Iran signed a Treaty on Double Taxation Avoidance and Prevention of Tax Evasion with Respect to Income Taxes.

The Treaty on Double Taxation Avoidance with Respect to Income Taxes and Prevention of Tax Evasion between the Slovak Republic and the Islamic Republic of Iran became valid on 1 May 2018.

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Regulation of the Ministry of Labour, Social Affairs and Family of the Slovak Republic on Meal Allowance

The Ministry of Labour, Social Affairs and Family of the Slovak Republic has published a regulation amending the meal allowance.

The submitted Draft Regulation of the Ministry of Labour, Social Affairs and Family of the Slovak Republic on Meal Allowance becomes valid with effect from 1 June 2018.

The meal allowances for individual periods of time are as follows:

- EUR 4.80 for a period of 5 to 12 hours;
- EUR 7.10 for a period of 12 to 18 hours; and
- EUR 10.90 for a period exceeding 18 hours;

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