

Tax & Legal Highlights

December 2013



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Welcome to the monthly Tax & Legal Highlights. This newsletter provides you with the latest Tax & Legal information from Central Europe. This [link](#) takes you to our new Tax & Legal Highlights portal, where you can find relevant news from each of the countries in our region.

It has been designed to make it as easy as possible for you to find the right content relevant to your business. The site is regularly updated with the latest rich content. To receive the Tax & Legal Highlights every month, please click on the [SUBSCRIBE](#) link.

Country Highlights

Bosnia and Herzegovina

Amendments to the Law on Indirect Taxation Procedure

Decision of the Governing Board of the Indirect Taxation Authority of BiH regarding excise duties on cigarettes for 2014

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Czech Republic

Real Estate Contributions from 1 January 2014 - Cancellation of the Exemption of Real Estate Transfer Tax
Information of the General Financial Directorate

Upcoming deadline for the submission of grant applications

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Hungary

Tax News+ - December

The method of calculating the stays in the Schengen area has been amended

Restraining double non-taxation by amending the Parent-Subsidiary Directive

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Latvia

Changes in tax reliefs

Interest payment restrictions

Payments to non-residents

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Poland

EU Customs Code (CC) laying down EU customs regulations and procedures (Customs and excise alert 10/2013). EU Customs Code came into effect on 30 October 2013

The CIT Act is currently waiting for the signature of the President. From the 1st January 2014, limited joint-stock partnerships will become subject to CIT.

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Romania

Energy and Renewables: On 15 November 2013 Order no. 80/2013 of the President of the National Regulatory Authority in the Energy Field ("ANRE") for the approval of general conditions for setting-up authorizations and general conditions for electricity generation licenses, including energy generation in the form of cogeneration, was published in the Official Gazette..

Amendments to the Fiscal Code

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Serbia

Amendments to the Corporate Income Tax Law: The Parliament cuts tax incentives for investments into fixed assets.

New Ministry of Finance's Rulings: VAT treatment of supply of services of leasing software for a period up to one year, when the contract does not stipulate periodical invoicing; VAT treatment of fuel supply "in a row"; VAT treatment of leasing business premises without consideration, to a person with which a lease agreement is concluded; Calculation and payment of withholding tax when a non-resident taxpayer converts credit receivable from a resident legal entity into capital

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Slovak Republic

Adopted Amendment to the Income Tax Act

Information of the Financial Directorate of the Slovak Republic Regarding the Amendment to the VAT Act Effective from 1 January 2014

Amendment to the Act on Collective Bargaining

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