

Tax & Legal Highlights

November 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

Croatia

Tax Alert, October 2013: Review of OECD's Draft Handbook on Transfer Pricing Risk Assessment from Croatian perspective

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Czech Republic

Changes Arising from the Ordinances approved by the Senate from 2014

BEPS initiative

Senate Ordinance

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Hungary

Tax News+, Tax law changes for 2014

Family tax credit, family social security contribution credit

Companies holding domestic real estate properties

Exemption from VAT registration

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Poland

New investments with high innovation potential– European alert (13/2013)

Beneficiaries will receive funds for investments in the latest and the most innovative technologies in manufacturing or service sectors.

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Romania

Real Estate: The High Court of Cassation and Justice rules: the tacit approval procedure does not apply to planning matters.

Customs & Global Trade: The European Commission has recently published the Combined Nomenclature ("CN") applicable starting 1st of January 2014. As a consequence, starting January, you will need to use the new CN codes for customs operations, Intrastat declarations and for operations performed on the basis of the customs and fiscal authorisations issued on CN 2013 tariff codes.

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Slovak Republic

Amendment to the Act on Supplementary Pension Saving

Information of the Financial Directorate of the Slovak Republic on VAT Returns Filed by Persons that Failed to Meet their Obligation to File a Request for Registration for VAT Purposes or that Filed the Said Request after the Deadline

e-Government Act Adopted

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