



Central Europe | Tax & Legal | 10 June 2014



## Tax & Legal Highlights

### Central Europe

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.

## Deloitte is 2014 Central European Tax Firm of the Year

Recognized for complex and innovative tax work throughout the regional network

At the International Tax Review's (ITR) 10th annual European Tax Awards, held 21 May in London, Deloitte was recognized as Central European Tax Firm of the Year 2014.

The Deloitte network won a total of 15 awards in International Tax Review's European Tax Awards, including Baltic States and Poland being named Transfer Pricing Firms of the Year in their respective jurisdiction.

Leading tax and legal firms from 26 European jurisdictions, plus South Africa, were nominated for the awards. Firms were judged on several categories, including innovativeness and ingenuity of the tax solutions provided and the complexity of tax issues addressed. To determine winners, ITR's staff consulted a large number of tax advisers and lawyers, tax executives, and in-house counsel. Awards were given to firms that demonstrated innovative client work in Europe between January 2013 and January 2014.

"Deloitte's position, both throughout Europe and within the Central European region is getting stronger. Our leadership in the Central European tax advisory market is reflected in another award granted by International Tax Review. On top of that the dynamics of our organic growth is definitely the highest among the companies of the Big Four," said Krzysztof Moczulski, Central Europe Tax & Legal Function Leader.

## Country Highlights

### Albania

Amnesty for penalties assessed by the tax authorities between March 1, 2013 and August 31, 2013.

[More](#)

### Bosnia and Herzegovina

Double Taxation Treaty between BiH and Macedonia

Publication of the new Law on Public Procurement of BiH

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### Czech Republic

dReport - May 2014

Anticipated Income Tax Changes

The 2014 Global Transfer Pricing Country Guide is now available for download on [Deloitte.com](http://Deloitte.com)

Proposed Legislative Changes in the VAT Act

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### Hungary

Control of international transportation licenses

EU customs regulation to ensure advanced, unilateral allowances for certain products transported from the Ukraine

Changes in the customs tariff classification of excise products

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### Kosovo

Law no. 04/L-249 On Health Insurance

[More](#)

### Poland

Establishment of the Related-Party Transaction Audit Team at the Ministry of Finance – Changes in Transfer Pricing

Supreme Administrative Court refused a decision

Changes in input VAT deduction rules effective from 1 January 2014

Written reasons for a judgment of the Provincial Administrative Court concerning the deduction right in intra-group activities

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### Romania

New amendments brought to the Methodological Norms for applying the Fiscal Code

Customs mutual recognition of "trusted traders" between European Union and China

New rules for oil and gas companies seeking to obtain the building permit for exploration/ geological prospecting/ exploitation operations

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### Serbia

The most recent Ministry of Finance Rulings: Application of transfer pricing rules regardless of whether the taxpayer uses the right to deduct tax of any grounds

Displaying transactions between related entities at arm's length

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## Slovak Republic

New legislation regulating thin capitalisation rules is to be adopted in connection with the fight against tax evasion.

Social Security Insurance Company Started to Develop Electronic Services for Social Security Insurance Payers

Agreement between the Slovak Republic and the United States of America on Social Security

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## Slovenia

On March 17, 2014, a proposal concerning the amendments of the Value Added Tax Act was published by the Ministry of finance and submitted for consideration in the Slovene Parliament.

Organisation of Economic Co-operation and Development (OECD) released the latest version of International VAT/GST Guidelines with an aim of creating a global standard for VAT/GST principles, particularly on cross-border transactions.

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