

# Tax & Legal Highlights

## January 2014



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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

#### Albania

Deloitte Tax Alert on fiscal package changes

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#### Croatia

Tax Alert, January 2014: Changes of the base for social security for 2014

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#### Czech Republic

dReport - January 2014:

Employer Definition from 2014;

Changes in Implementing Regulations on the Accounting Act; Adoption of the VAT Act Amendment effective from 2014; Information from the Financial Administration

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#### Hungary

Tax News – January 2014:

New possibilities in connection with the accounting of year-end transfer pricing adjustments;

Treaty on the social security concluded between Hungary and Japan entered into force as of January 2014

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#### Latvia

The input VAT is no longer deductible with respect to the acquisition and use of representative passenger car, which is obtained as from 1 January 2014

Amendments were made in the definitions of following VAT taxable real estates – building land and unused real estate

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### **Lithuania**

On 12 December 2013 the Lithuanian Parliament adopted amendments to the Law on Corporate Income Tax

Law on digital signature has been amended in regards to personal code use

The commentary of the law on corporate income tax regarding investment project incentive has been updated

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### **Poland**

Innovation – Funds to Support R&D – European Alert (14/2013): Innovative enterprises may enter a competition and obtain funds for research and development (R&D) projects

European Alert- Applied Research Programme: Support for innovative solutions that can be applied on the market

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### **Romania**

Tax Forms: The NAFA approved the amendment of several tax forms.

Financial Services Industry: The beginning of 2014 brought a series of changes to the specific legislation in the field of financial services industry

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### **Slovak Republic**

Amendment to the Income Tax Act : With effect from 1 January 2014, the corporate income tax rate changed from 23% to 22%, resulting in the modification of the procedure for calculating corporate income tax advances

Communication of the Ministry of Finance of the Slovak Republic on the Issuance of an Amendment to the Instructions on the Completion of the VAT Control Statement

Draft Act on Criminal Liability of Legal Entities

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