



Central Europe | Tax & Legal | February 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.

Country Highlights

Bosnia and Herzegovina

The new Corporate Income Tax Law is expected to be enacted by the end of the year and will, most probably, enter into force in January 2015

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Czech Republic

dReport - February 2014: Amendments to the Implementation Regulations for the Act on Accounting

Taxpayers will have to submit their tax returns even if they did not acquire or dispose of any real estate during 2013

Rulings of the Court of Justice of the European Union (CJEU)

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Hungary

Drastically stricter liability for executive officers in New Hungarian Civil Code

With the entry into force on 1 January of Act CLXV of 2013 on Complaints and Public Interest Disclosures ("Law") the Hungarian regulation of fraud reporting ("whistleblowing") systems operated by employers have been changed considerably

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Kosovo

Law no. 04/L-163 on goods exempted from custom tax and goods with zero rate of the custom tax

Public Ruling 04/2013 for Deregistration from VAT

Public Ruling 03/2013 on the tax treatment of the supplies and imports when financed directly by the European Commission

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Lithuania

Amendments to the law on forestry and related legal acts came into the effect

Amendments to the VAT return filling rules

Amendments to the Law on Insurance, adopted by Lithuanian Parliament on 19 December 2013, came into effect

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Poland

Horizon 2020 - European Alert 2/2014: Entities that plan projects aimed at research and innovation actions and development of existing innovative solutions in health sector will have the opportunity to benefit from the Horizon 2020 Framework Programme financed by European Commission

Social Innovations - European Alert 1/2014: National Research and Development Centre on the 10th of February 2014 opened a call for proposals of the second competition under SOCIAL INNOVATIONS Program

Changes to the rules of deducting VAT on business cars

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Romania

Legal framework on the general associated conditions to the power supply license

New amendments brought to the Methodological Norms to the Tax Code

Amendments to the real estate legislation due to the entering in force of the New Romanian Criminal code

Change of procedural norms regarding unannounced inspections of the Competition Council

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Slovak Republic

Publication of Electronic Tax Return Forms

Methodological Instruction of the Financial Directorate of the Slovak Republic on Billing Pursuant to the VAT Act, as Amended, effective from 1 January 2014

Guidelines of the Financial Directorate of the Slovak Republic on the Application of Domestic Self-Assessment for Mobile Phones and Integrated Circuits

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