



Central Europe | Tax & Legal | 6 May 2014



Tax & Legal Highlights

Central Europe

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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

Appendix to the VAT return

Ratification of Double Taxation Treaty between Bosnia and Herzegovina and Macedonia

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Croatia

Amendment of VAT Regulations on category of motor vehicles on which the VAT deduction is allowed

FATCA – announcement on status of negotiations

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Czech Republic

dReport - April 2014: The Czech Republic has signed an agreement on information exchange with the Bahamas

Concluded contributions of the Coordination Committees of the General Financial Directorate and the Chamber of Tax

Hereditary law in the new Civil Code

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Hungary

Practical application of Development tax allowance

Uncertainties regarding the application of the new definition of financial lease in the Civil Code

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Kosovo

Law on Foreigners No. 04/L-219 and Administrative Instruction 01/2014 on the procedure of Issuance of Residence Permit for Foreigners and the Certificate for Notification of Work.

Amendment of the Law no. 04/L-042 on Public Procurement in the Republic of Kosovo

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Latvia

Notice on tackling VAT fraud

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Lithuania

The commentary of the law on corporate income tax, value added tax and vat tax has been amended

Parliament of the Republic of Lithuania adopted amendments to the Code on Civil Procedure that supplements the Code with a new chapter establishing collective action institution

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Poland

In 2015 taxpayers who are subject to CIT and PIT will have to submit their tax returns online

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Romania

The procedure for solving VAT refunds was amended

New EU Directives on public procurement have been published in the Official Journal of the European Union on 28 March 2014

Amendment to rules on environmental inspection has entered into force

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Serbia

VAT treatment of the supply of real estate not considered as the first transfer of ownership

Recognizing interest and negative foreign exchange differences originating from loans for business activities for tax balance purposes

No obligation to submit amended CIT returns for tax periods during which the taxpayer applied a previous accounting policy

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Slovak Republic

The CJ EU assessed the applicability of VAT exemption related to the management of special investment funds in the case of services provided by an occupational pension fund

Refusal of the Right to Deduct VAT on the Acquired Client Base at the Level of the Company's Partner

Act on Consumer Protection in the Sale of Goods or Provision of Services Under a Distance Contract or an Off-Premises Contract, the Act on a Short-Term Lease of Flats, and the Amendment to the Civil Code and the Distraint Procedure Code

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