



Tax&Legal Highlights

Slovakia

Draft Amendment to Act No. 595/2003 Coll. on Income Tax, as Amended

A draft amendment to the ITA is undergoing interdepartmental circulation of comments. The draft amendment proposes, inter alia, the following changes:

- A tax exemption of 50% of a consideration for the granting of a right to use or for the use (Article 13a) of a patent or a utility model, design, computer program (software);
- A tax exemption of 50% of the sale of products (Article 13b) whose production involved a partial or full use of a patent, utility model or design; extended definition of a permanent establishment (Article 16 (2));
- Introduction of exit taxation (Article 17f);
- Payment of exit tax in instalments (Article 17g);
- Prevention of tax base erosion (Article 17h);
- Extended definition of other assets for depreciation purposes (Article 22 (6)); and
- Higher potential deduction of R&D expenses (Article 30 (1)).

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Draft Amendment to Act No. 563/2009 Coll. on Tax Administration (Tax Procedure Code)

The Ministry of Finance of the Slovak Republic submitted a draft amendment to the Tax Procedure Code, which proposes a number of changes, for interdepartmental circulation of comments.

For example, the amendment amends the tax secrecy obligation and introduces the tax reliability index and other new measures to combat tax evasion.

Updated Global Overview of Transfer Pricing Information

An updated overview of transfer pricing information can be found on Deloitte's website: [here](#).

Deloitte's Transfer Pricing practice has prepared the Global Tax Reset - Transfer Pricing Documentation Summary, which compiles essential country-by-country reporting and documentation information (including master file/local file information, if applicable) for 56 jurisdictions around the world.

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