



Central Europe | Tax & Legal | August 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

Albania

New assessment base for the calculation of social security contributions

Withholding tax declaration and payment form

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Bosnia and Herzegovina

Amendments on the Law on penalty interest on public revenues in Federation BiH

Amendments on the Law on registration of business entities in Federation Bosnia and Herzegovina

Amendments on the Law on Excise Duty in Bosnia and Herzegovina related to non-alcoholic beverages, beer and wine

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Czech Republic

Transfer Pricing – General Specialised Tax Office Questionnaire and New Corporate Income Tax Return Attachment

Information Exchange Agreement between the Czech Republic and Monaco

VAT Guidance - Unreliable Payers

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Estonia

[Disclosure of the amount of taxes paid](#)

[Registration of employment](#)

[Changes to tax free compensation paid to an employee for the business use of a personal passenger car](#)

Lithuania

The commentary of the law on personal income tax has been amended

Regarding taking over procedures of arrears in payments

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Poland

Procedure streamlining - amendments to the Excise Duty Act

PLN 150 million for innovative projects in the field of agriculture and food production - Biostrateg Programme

Another chance to get the funding for R&D in the field of medicine

Changes to the Tax Code - draft amendments to the tax code of including over 150 new provisions were promulgated

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Serbia

The Ministry of Finance has released several new Rulings that further explain the application of Value Added Tax Law and the Corporate Income Tax Law provisions

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Slovak Republic

Amendment to the Income Tax Act

New Obligations Related to Transfer Pricing Documentation

Change of procedure of Austrian authorities regarding economic employer

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Slovenia

On 1 August 2014 the Customs Administration of the Republic of Slovenia and Tax Administration of the Republic of Slovenia have merged. The joint administration is called Financial Administration of the Republic of Slovenia (FURS)

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