

# Deloitte News

September 2016, Deloitte in Slovakia

## Direct Taxes:

- **Guidelines on the Application of Public Health Insurance Payments and Social Security Insurance Payments for the Calculation of a Tax Base on Income from Dependent Activities for a Taxpayer with Income from Athletic Activities under a Contract for the Professional Performance of Sport Activities**

The Financial Directorate of the Slovak Republic issued guidelines on the application of public health insurance payments and social security insurance payments as regards the calculation of a tax base on income from dependent activities under Article 5 of the Income Tax Act for a taxpayer with income from athletic activities under a contract for the professional performance of sport activities under Article 35 of the Act on Sports.

- **Double Taxation Avoidance Agreement with Malaysian**

On 25 May 2015, the Ministry of Foreign and European Affairs of the Slovak Republic signed an agreement to prevent double taxation and tax evasion with respect to income taxes between the Government of the Slovak Republic and the Government of Malaysia in Kuala Lumpur. The Agreement was published in Notice No. 211/2016 Coll., effective from 12 July 2016.

- **Agreement on Exchange of Information with Monaco**

The EU and the Principality of Monaco signed an agreement on the exchange of information for tax purposes.

- **Tackling Tax Evasion**

On 5 July 2016, the European Commission presented the next steps in its campaign to increase tax transparency in order to fight tax evasion and avoidance in the EU, taking into account the problems recently leaked to the media from documents known as the Panama Papers.

## Indirect Taxes:

- **Information on VAT Refunds from Other EU Member States**

The most frequently asked questions and answers regarding filing applications for VAT refunds from other Member States are summarised on the website of the Financial Administration of the Slovak Republic ("Financial Administration of the SR" or the "Financial Administration").

- **Information on the Detection of Possible Errors in VAT Transaction Statements and Their Correction**

The Financial Administration of the SR updated information on its website on the detection of errors by the Financial Administration's information system in VAT transaction statements (the "VAT Transaction Statement") and their correction.

- **Amendment to the VAT Act**

After completion of interdepartmental comments, the Government of the Slovak Republic approved a draft act amending and supplementing Act No. 222/2004 Coll. on VAT as amended, amending Act No. 331/2011 Coll. amending Act No. 563/2009 Coll. on Tax Administration (The Tax Code) and on Amendment to and Supplementation of Certain Acts. The draft VAT Act was submitted to the Chairman of the National Council of the Slovak Republic for further constitutional discussion scheduled for October 2016.

- **VAT Transaction Statement Template for Interdepartmental Comments**

Measure of the Ministry of Finance of the Slovak Republic No. MF 017524/2016-731 laying down the template for a VAT Transaction Statement is subject to interdepartmental comments until 23 September 2016, and the proposed changes to the VAT reporting will not result in changes to the structure of the VAT Transaction Statement.

- **Court of Justice of the EU – VAT**

***C 11/15 Český rozhlas vs. Odvolací finanční ředitelství – Financing from Compulsory Fees Stipulated by Law – Provision of Supplies for Consideration***

Public broadcasting activities at issue in the main proceedings, financed via a compulsory fee stipulated by law that owners or holders of radio receivers are obliged to pay, and operated by a broadcaster established by law, does not constitute a supply of services for consideration and is not a taxable supply pursuant to EU legislation.

***C 267/15 Gemeente Woerden vs Staatsecretaris van Financiën – Deduction of Paid Input VAT***

A taxable person who orders the construction of a building and sells the building for less than the cost of construction is entitled to deduct the full input VAT paid on the construction of the building and not only a partial VAT deduction in proportion to the parts of the building which its purchaser uses for economic activities.

***C 332/15 Giuseppe Astone – The Right to Deduct VAT in the Event of Non-Compliance with Formal Requirement***

The EU Member States may specify a limitation period for exercising the right to deduct VAT provided the principles of equivalence and effectiveness are applied, which it is for the referring court to verify.

The tax administration may refuse to grant a taxable person the right to deduct VAT if it is established that the taxable person fraudulently failed to meet most of the formal obligations the taxable person must comply with, which it is for the referring court to verify.

## Legal:

- **Draft Act on the Register of Public Sector Partners and on Amendment to and Supplementation of Certain Acts**

The Draft Act defines requirements for entities entering into legal relations with the state or public rights entities, or under which a third party receives a supply.

- **Draft Amendment to the Act on Consumer Loans and Other Loans and Borrowings for Consumers**

The Draft Act defines a minimum scope of regulatory requirements for a prudent provision of consumer loans by lenders and consideration of deficiencies that have resulted in practice.

- **Deloitte Legal Dbriefs**

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