

Deloitte News

May 2015, Deloitte Slovakia

Direct Taxes:

- **Form Completion Notice**
Form completion notice "Taxpayer's Notice on Withholding and Paying Withholding Tax Pursuant to Article 43 (11) of Act No. 595/2003 on Income Tax".
- **Information on the Amendment to Act No. 595/2003 Coll. on Income Tax**
On 12 March 2015, the National Council of the Slovak Republic passed Act No. 61/2015 Coll. on Vocational Education and Training and on Amendment to and Supplementation of Certain Acts
- **Draft Act Amending and Supplementing Act No. 595/2003 Coll. on Income Tax**
The Ministry of Finance of the Slovak Republic submitted a draft act amending and supplementing Act No. 595/2003 Coll. on Income Tax to the Government of the Slovak Republic for discussion.
- **New Methodological Instruction of the Financial Directorate of the Slovak Republic**
The Financial Directorate of the Slovak Republic issued a methodological instruction on the taxation of income of healthcare providers, their employees and medical workers from holders.
- **Information of the Financial Directorate of the Slovak Republic**
The Financial Directorate of the Slovak Republic issued Information on Treating the Cost of Food Stocks Provided Free of Charge to the Food Bank of Slovakia as Tax-Deductible Expenses and Information on the Taxation of In-Kind Benefits Provided by an Employer to its Employee in Connection with the Cutting of Expenses.
- **Information on the Amendment to Act No. 595/2003 Coll. on Income Tax, as Amended (Act No. 61/2015 Coll. on Vocational Education and Training and on Amendment to and Supplementation of Certain Acts)**
The Financial Directorate of the Slovak Republic issued information on the amendment to Act No. 595/2003 Coll. on Income Tax, as amended, in connection with a change made in Article 5 (1) of the Income Tax Act and on the adoption of the Act on Vocational Education and Training and on Amendment to and Supplementation of Certain Acts.
- **Methodological Instruction on the Tax Loss Deduction Pursuant to Article 30 of Act No. 595/2003 Coll. on Income Tax, as Amended, by a Taxable Person that is a Natural Person**
The Financial Directorate of the Slovak Republic issued a methodological instruction on tax loss disclosure and deduction before and after 31 December 2013.

Indirect Taxes:

- **Decisions of the Court of Justice of the European Union in the Area of VAT**

- *Judgement in Case C-499/13 Marian Macikowski – Liability of the Court Enforcement Officer in Connection with the Auction of Immovable Property*

In the event of a sale of immovable property effected through enforcement, the court enforcement officer is obliged to calculate, collect and pay the owed tax by the set deadline, and he may not deduct VAT.

- *Judgement in Case C-42/14 Wojskowa Agencja Mieszkoniowa – Supply of Electricity, Heating, Water, and Refuse Collection in Connection with the Letting of Immovable Property*

The landlord is considered to be the supplier of electricity, heating, water, and of refuse collection if he has concluded the relevant agreements for the provision of these supplies with suppliers (as third parties) and simply passes on the costs to the tenant. It is for the national court to make the necessary assessment of whether the provision of utilities and refuse collection are regarded as distinct and independent supplies or a single supply included in the rent.

- **VAT Refund to Foreign Persons from Third Countries**

A foreign person from a third country is entitled to a VAT refund on movable property and services supplied by a VAT payer within the country, and to a VAT refund on the import of goods within the country. Applications for a refund of Slovak VAT for 2014 to foreign persons from third countries are required to be submitted by 30 June 2015.

Legal:

- **Amendment to the Commercial Code**

The amendment to the Commercial Code introduces several changes related to companies and partnerships, and also new institutes to the Commercial Code.

- **Amendment to the Act on Bankruptcy and Restructuring**

The amendment strengthens the position of creditors in bankruptcy proceedings and restructurings.

- **Waste Act**

A new Waste Act introduces several new obligations related primarily to specific product manufacturers and cancels the recycling fund.

- **Amendment to the Labour Code**

The draft amendment protects employees from dismissal during the period immediately following maternity or parental leave.

- **Amendment to the Consumer Protection Act**

The draft amendment prohibits deliberate defects in products.

- **Deloitte Legal Dbriefs**

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Accounting:

- **Amendment of the Accounting Act**

On 6 May 2015, the National Council of the Slovak Republic passed an amendment to Act No. 431/2002 Coll. on Accounting, as amended, which will become effective on 1 July 2015.

- **The Effective Date of IFRS 15 is Likely to Change**

The International Accounting Standards Board (IASB) proposes postponing the effective date of IFRS 15 – Revenue from Contracts with Customers to 1 January 2018.

- **Deloitte Has Prepared IFRS 15 E-Learning for the Public**

Others:

- **Passive Association in Transfer Pricing**

Following the implementation of the Base Erosion and Profit Shifting (BEPS) programme, the OECD issued, on 16 September 2014, the final version of Action 8 regarding intangible assets, supplementing Chapters I and II of the Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (OECD Guidelines). These amended OECD Guidelines are followed by the judgement of the French Administrative Court that does not consider the issue of passive association and implicit support by the group as automatic.

- **Dbriefs**

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Please contact your usual Deloitte contact person or any of the contact persons listed here if you would like our help.



Partner

Larry Human
lhuman@deloitteCE.com



R&D and Government Incentives

Martin Rybár
mrybar@deloitteCE.com



Taxation of Companies

Pavol Berec
pberec@deloitteCE.com



Slovak accounting and IFRS

Ľudmila Buzgová
lbuzgova@deloitteCE.com



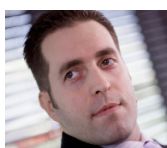
Taxation of Individuals

Ľubica Dumitrescu
ldumitrescu@deloitteCE.com



Korean Desk

Je Soon Ryu
jasonryu@deloitteCE.com



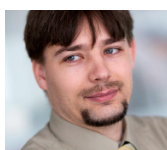
VAT and Customs

Ján Skorka
jskorka@deloitteCE.com



German Desk

Silvia Hallová
shallova@deloitteCE.com



Transfer Pricing

Michal Antala
mantala@deloitteCE.com



Deloitte Legal

Miroslava Terem Greštiaková
mgrestiakova@deloitteCE.com

Deloitte Tax s.r.o.
Digital Park II
Einsteinova 23
851 01 Bratislava
Slovenská republika
Tel.: +421 2 582 49 111
Fax: +421 2 582 49 222
www.deloitte.sk

Deloitte Legal s.r.o.
Digital Park II
Einsteinova 23
851 01 Bratislava
Slovenská republika
Tel.: +421 2 582 49 111
Fax: +421 2 582 49 222
www.deloittelegal.sk

Our Offices

Bratislava
Digital Park II
Einsteinova 23
851 01 Bratislava
Tel.: +421 2 582 49 111
Fax: +421 2 582 49 222

Žilina
Sad na studničkách 32
010 01 Žilina
Tel.: +421 2 582 49 111
Fax: +421 2 582 49 222

Košice
Štúrova 28
040 01 Košice
Tel.: +421 55 728 1811
Fax: +421 55 728 1827

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