

Tax, Legal & Accounting news

October 2014, Deloitte Slovakia

04 | Direct Taxes:

- **Information about the Tax License**
In September 2014, the Financial Directorate of the Slovak Republic issued information on the tax license.
- **Agent Permanent Establishment**
The Financial Directorate of the Slovak Republic issued methodological instructions to ensure a uniform approach of the tax administrator to the assessment of the establishment of the so-called "agent permanent establishment".
- **Case Law of the Supreme Court of the Czech Republic**
In August 2014, the Supreme Court of the Czech Republic ruled in several lawsuits relating to direct taxes.
- **Information on the Inclusion of the Paid Arrears Arising from the Annual Reconciliation of Health Insurance of a Natural Person in Tax-Deductible Expenses Affecting the Income Tax Base**
The Financial Directorate of the Slovak Republic issued information on the inclusion of the paid arrears arising from the annual reconciliation of health insurance of a natural person in tax-deductible expenses affecting the income tax base.
- **Amendment to Act No. 595/2003 Coll. on Income Tax with Effect from 1 January 2015 and 1 January 2016**
The Financial Directorate of the Slovak Republic issued information on the supplementation of Article 9 (2) (a) of the Income Tax Act with effect from 1 January 2015 and on the supplementation of Article 5 (7) of the Income Tax Act with effect from 1 January 2016.

07 | Indirect Taxes:

- **Methodological Instructions on the Registration for VAT Purposes**
Following the changes in the registration of domestic taxable persons and changes in the registration of a VAT payer, which became effective on 1 January 2014, the Financial Directorate issued Methodological Instructions on the Registration for VAT purposes.