

Deloitte News

November 2015, Deloitte Slovakia

Direct Taxes:

- **Information on the Taxation of Income of an Employee Provided with a Motor Vehicle to be Used for Business and Private Purposes**

The Financial Directorate of the Slovak Republic issued information on the taxation of income of an employee provided with a motor vehicle to be used for business and private purposes.

- **Guidelines on the Application Issue Associated with the Taxation of Income of Healthcare Providers, their Employees and Medical Workers from Holders Pursuant to Act No. 595/2003 Coll. on Income Tax, as Amended**

The Financial Directorate of the Slovak Republic issued guidelines on the taxation of the income of healthcare providers, their employees and medical workers from the holders of medicinal products pursuant to Act No. 595/2003 Coll. on Income Tax, as amended.

- **Information on the Amendment to the Income Tax Act**

The National Council of the Slovak Republic approved an amendment to the Income Tax Act on 22 September 2015.

- **Occasional Work in Several EU Member States and Social Security**

The Supreme Court of the Netherlands requested the European Court of Justice for a decision on a case related to the performance of occasional work in several EU Member States.

- **Employment Abroad, Unpaid Leave and Social Security**

The Supreme Court of the Netherlands asked the European Court of Justice to decide on a case related to the performance of work in another EU Member State for another employer during unpaid leave.

- **New Corporate Income Tax Return Forms**

The Ministry of Finance of the Slovak Republic issued new corporate income tax return forms valid from 1 January and instructions for their completion.

- **New Model Tax Convention on Income and on Capital**

The OECD published the ninth edition of the Model Tax Convention on Income and on Capital, including commentaries, on 30 October 2015.

- **Judgements of the European Court of Justice**

The ECJ ruled on matters associated with the tax amortisation of goodwill in groups and the taxation of private foundations.

Indirect Taxes:

- **New Instructions on the Completion of the VAT Return**

In connection with the approved amendment to the VAT Act, the Ministry of Finance of the Slovak Republic issued new instructions on the completion of a VAT return to ensure a uniform approach to the completion. The tax return form itself remains unchanged.

- **Decision of the Court of Justice of the European Union on VAT**

- **C-276/14 - Gmina Wrocław – Municipal Budgetary Entity**

Bodies governed by public law, such as municipal budgetary entities, cannot be considered taxable persons for VAT purposes as they do not satisfy the criterion of independence.

Legal:

- **Act on Criminal Liability of Legal Entities**

The Act establishes criminal liability for legal entities for selected criminal offences.

- **Amendment to the Act on Public Holidays**

The amendment proposes moving midweek public holidays to Fridays.

- **Amendment to the Criminal Code**

The amendment again proposes establishing a new criminal offence – non-payment of invoices.

- **Amendment to the Civil Code**

The draft amendment regulates the exercise of a pledge if real estate is pledged.

- **Deloitte Legal Dbriefs**

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<http://www.deloitte.com/dbriefs/deloittelegal>

Accounting:

- **Model IFRS Financial Statements 2015**

Deloitte's Global IFRS Office published the Model Consolidated Financial Statements for the Year Ending 31 December 2015. These financial statements will help companies prepare the 2015 financial statements.

- **IFRS Compliance, Presentation and Disclosure Checklist 2015**

Deloitte's Global IFRS Office issued updated versions of the IFRS Compliance, Presentation and Disclosure Checklist for 2015 and the IAS 34 Compliance Checklist for 2015.

Others:

- **Dbriefs**

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www.ukdbriefs.com

Deloitte Europe

www.emeadbriefs.com

Global Dbriefs

[website](http://www.deloitte.com/dbriefs)

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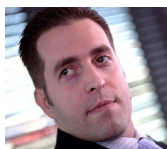
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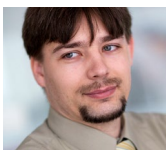
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