

Deloitte News

March 2016, Deloitte in Slovakia

Direct Taxes:

- **Information on the Change in Taxation Rules for Social Assistance from the Social Fund**
The Financial Directorate of the Slovak Republic issued information on a change to taxation rules for social assistance from the social fund.
- **Most Common Errors in Tax Returns**
The Financial Directorate of the Slovak Republic issued information on the most common errors in the tax returns of individuals.
- **New Depreciation of Assets**
The Financial Directorate of the Slovak Republic issued information on the amended method for the depreciation of assets, specifically leased-out assets and assets whose net book value is only a tax-deductible expense up to the amount of income from the sale of such assets.
- **Example of a Correct Determination of the Mediation Transaction Value**
The Financial Directorate of the Slovak Republic issued an example of a correct determination of the mediation transaction value.

Indirect Taxes:

- **Information on Construction Activities Categorised in Section F of the CPA Classification**
The Financial Directorate of the Slovak Republic published an aid on its website – a table of construction activities for assessing whether or not a tax liability is transferred to the recipient of the supply. The list will be regularly updated, inter alia, based on the suggestions from the public.
- **Court of Justice of the European Union – VAT**
 - *C 229/15 Minister Finansów v. Jan Mateusiak – Taxation of Retention of Goods upon the Cessation of the Economic Activity – Opinion of Advocate General*
The capital goods of a taxable person (if the taxable person deducted input tax upon the acquisition of the goods) are subject to VAT even if the period laid down in law for adjusting the deducted tax had ended at the time economic activity ceased.

Legal:

- **2016 Inspection Plan for Personal Data Processing**

The Office for Personal Data Protection published the 2016 Inspection Plan for Personal Data Processing.

- **Deloitte Legal Dbriefs**

We invite you to explore our Deloitte Legal Dbriefs – live webcasts on current legal topics. You can explore past and upcoming Dbriefs at this link:

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

Others:

- **New Rules for Filing Amended Tax Returns and Sanctions**

The Financial Directorate of the Slovak Republic issued information on changes as regards filing amended tax returns and sanctions.

- **European Commission Released the Announced “Anti-Tax Avoidance Package”**

On 28 January 2016, the European Commission presented its Anti-Tax Avoidance Package consisting of four parts and designed to limit tax avoidance by multinational corporations:

- *A draft **Anti-Tax Avoidance Directive**;*
- *A communication on an **External Strategy for Effective Taxation** that presents a stronger and more coherent EU approach to working with third countries with regard to effective tax administration;*
- *An amendment to the Administrative Cooperation Directive to implement **country-by-country reporting (CBCR)**; and*
- ***Recommendations** to EU Member States on how to reinforce their tax treaties in an EU-law compliant manner.*

- **Call to Support R&D and Innovation in Industry and Services**

On 26 February 2016, the Ministry of Education, Science, Research and Sport of the Slovak Republic announced a call to submit applications for a non-repayable grant intended to support R&D and innovation in industry and services.

- **Dbriefs**

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