

## Deloitte News

June 2016, Deloitte in Slovakia

### Direct Taxes:

- **Information on the Inclusion of Rent in the Tax Base**

The Financial Directorate of the Slovak Republic issued information on the inclusion of rent in the tax base after the rent has been paid. We would like to state with respect to the issued information that Deloitte does not share the opinion of the Financial Directorate of the Slovak Republic, particularly with regard to a consideration for the granting of the right to use, or for the use of industrial property (licence fees). In our opinion, there are arguments that licence fees should not be considered as a form of lease subject to the prior payment condition. Please contact us if you would like to consult us on this matter.

- **Information on the Inclusion of a Consideration (Commission) for Mediation in the Tax Base**

The Financial Directorate of the Slovak Republic issued information on the inclusion of a consideration (commission) for mediation in the tax base.

### Indirect Taxes:

- **Court of Justice of the European Union – VAT**

- ***C 607/14 Bookit Ltd. – Transactions Concerning Payments and Transfers – VAT Exemption – Processing of Payment by Debit Card or Credit Card***

A VAT exemption does not apply to a service of processing a debit or credit card payment provided by a taxable person (provider of such a service), where an individual purchases a cinema ticket sold by the provider in the name and to the account of another entity, and paid for by such an individual by debit or credit card.

- ***C 520/14 Gemeente Borsele (Municipality - Borsele) versus Staatssecretaris van Financien – Student Transport Service Provided by a Local Self-Government Authority***

A local self-government authority providing transport services for students under the conditions in the subject-matter is not undertaking an economic activity pursuant to EU law and, therefore, it cannot be regarded as a taxable person.

## Legal:

- **Amendment to the Building Act**

The goal of the proposed Amendment is to prevent the construction of illegal structures on other people's land.

- **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>

## Accounting:

- **New Deloitte IFRS Publication – iGAAP 2016**

Deloitte issued new edition of “iGAAP 2016 – A Guide to IFRS Reporting” in English in May 2016. The publication gives comprehensive guidance for reporting entities preparing their financial statements or reporting packages under IFRS.

## Others:

- **Dbriefs**

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

Dbriefs UK

[www.ukdbriefs.com](http://www.ukdbriefs.com)

Deloitte Europe

[www.emeadbriefs.com](http://www.emeadbriefs.com)

Global Dbriefs

[website](#)

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



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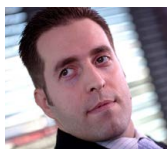
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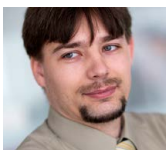
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