

Deloitte News

April 2017, Deloitte in Slovakia

Direct Taxes:

- **Access to and Disposal with Electronic Mailbox through the Alternative Authenticator**
Based on a regulation laying down details concerning the alternative authenticator, as of 1 March the Ministry of Interior issued the alternative authenticator for logging into the electronic mailbox at the Central Government Portal for natural persons who are not citizens of the Slovak Republic and act as a statutory body of a legal entity with a registered office in the Slovak Republic.
- **Instruction to File DAC4/CbCR Report in Respect of the Reporting Duty Concerning “Country-by-Country Reporting”**
The Financial Administration of the Slovak Republic issued an updated instruction to file a DAC4/CbCR Report (the “Report”) concerning the reporting duty under Article 22e of Act No. 442/2012 Coll. on International Assistance and Cooperation in Tax Administration, as amended.
- **Agreement between the Slovak Republic and the UAE for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income**
On 1 April 2017, the Agreement between the Slovak Republic and the UAE for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income entered into effect.
- **Judgement of the Court of Justice of the European Union in Case C-448/15**
The Court of Justice of the European Union issued a judgement in Case C-448/15 concerning the payment of dividends between a parent company and subsidiary based in different Member States.
- **Information of the Financial Directorate of the SR on Allocating a Portion of Tax Paid in 2017 under the 2016 Tax Liability under Article 50 of the Income Tax Act**
The Financial Directorate of the SR issued information on allocating a portion of tax paid in 2017 under the 2016 tax liability under Article 50 of the Income Tax Act.
- **Information on Income Tax Payment on the Tax Return Filed for 2016**
The Financial Directorate of the SR issued information on the payment of income tax on a tax return filed for 2016.

- **Questions and Answers Related to Filing Personal Income Tax Returns for 2016**

The Financial Directorate of the SR published information on the most frequent questions asked by taxpayers filing personal income tax returns for 2016.

- **Information of the Financial Directorate of the SR on Taxation of the Shares of Members of a Landowners' Association with Legal Personality, who are Natural Persons, of Profit and Property Designed for Distribution to Members of the Landowners' Association with Legal Personality**

The Financial Directorate of the SR issued information on taxation of the shares of members of a landowners' association with legal personality, who are natural persons, of profit and property designed for distribution to members of the landowners' association with legal personality.

- **Information of the Financial Directorate of the SR on the Annual Reconciliation of Prepayments for Personal Income Taxes from Employment for 2016**

The Financial Directorate of the SR issued information on the annual reconciliation of prepayments for personal income taxes from employment for 2016.

- **Guideline on Including Income of Athletes or Sports Professionals in Income from Other Self-Employment under Article 6 (2) (e) and on Recording Sponsorship in Sponsor's Tax Expenses During the Transition Period until Completion of the Sports Information System**

The Financial Directorate of the SR issued a guideline to ensure a uniform application of Article 6 (2) (e) and Article 17 (19) (h) of Act No. 595/2003 Coll. on Income Tax, as amended (ITA) in the period until the completion of the Sports Information System.

- **Agreement between the Slovak Republic and the UAE for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with Respect to Taxes on Income**

The Ministry of Foreign Affairs of the Slovak Republic issued a notice on signing the Agreement between the Slovak Republic and the UAE for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.

Indirect Taxes:

- **Methodological Instruction on Applying the Provision of Article 49 (9) of Act No. 222/2004 Coll. on Value Added Tax, as amended ("VAT Act")**

In relation to an amendment to the VAT Act, the Financial Directorate of the SR issued an updated methodological instruction on the application of a VAT deduction by a foreign party registered under Article 5 of the VAT Act through a tax return.

- **Information on the Condition of VAT Deduction by a Construction Work Recipient – Reporting Tax in Records under Article 70 of the VAT Act**

The Financial Directorate of the SR issued information regarding the exercising of the right to VAT deduction in relation to the receipt of construction work.

- **Information on the Importance of Correct Identification of the Place of Supply of Goods and Services when Determining the Amount of Turnover for the Purposes of the VAT Act**

The Financial Directorate of the SR issued information on the correct identification of turnover for the purposes of the VAT Act.

- **Information on Filing a VAT Return by a Legal Successor upon Merger**

The Financial Directorate of the SR issued information on the correct filing of a VAT return for business companies wound up without liquidation.

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

- ***C - 573/15 Oxycure Belgium SA – Reduced VAT Rate, Tax Neutrality Principle***

- The application of a reduced VAT rate must be strictly interpreted. If a product (oxygen concentrators) is not included in the category of products subject to the reduced VAT rate, such a product must be subject to a standard VAT rate, despite being viewed by the consumer as similar to the product subject to the reduced VAT rate (oxygen cylinders).

- ***C - 47/16 Veloserviss SIA – Importer's Obligation to Act in Good Faith – Legitimate Expectations***

- An importer may only rely on a legitimate expectation to object to a post-clearance incurring of liability for import duties if the duties were not paid due to an error on the part of the customs authorities which could not reasonably have been detected by the person liable for payment, the latter having complied with all the provisions laid down by the legislation in force as regards the customs declaration.

- ***C - 173/15 GE Healthcare GmbH – Determination of the Customs Value***

- The price actually paid or payable for the goods when sold for export includes licence fees which the buyer is also obliged to pay as the condition of sale of such goods if the amount of licence fees was not determined when the purchase contract was concluded and these licence fees only partly relate to those goods.

Legal:

- **Amendment to the Waste Act**

- The amendment introduces a fee for lightweight plastic bags and new conditions for coordination centre members.

- **Amendment to the Commercial Code**

- The amendment proposes several changes, particularly as regards business companies.

- **Amendment to the Criminal Code**

- The amendment proposes introducing a new offence – dishonest liquidation.

- **Amendment to the Code of Contentious Civil Procedure and Code of Administrative Procedure**

- The amendment allows parties to speak their own language before a court.

- **Amendment to the Labour Code**

- The amendment prohibits employees from being ordered to or agreeing to do work in retail sales on the specified days, except for certain types of retail sale.

- **Office for Personal Data Protection Inspection Plan**

- The office published a list of areas on which inspections will focus in 2017.

Others:

- **Access to and Disposal with the Electronic Mailbox of a Legal Entity Registered in the Business Register of the SR**

On 1 March 2017, a regulation laying down the conditions for access to and disposal with the electronic mailbox of a legal entity registered in the BR SR, whose statutory body is not a Slovak citizen, entered into effect.
- **Information on Application for Certificate of the Duration of Unemployment Insurance for Institutions in EU Member States**

Information was published on the Social Insurance Agency website, on how to receive an unemployment certificate for institutions in EU Member States.
- **Information on an Increased Sick Benefit – Maternity Allowance**

Under an amendment to Act No. 461/2003 Coll. on Social Insurance, the sick benefit – maternity allowance was increased as of 1 May 2017.
- **Information on Obligations of Self-Employed Persons (SEP) as Employers**

Information was published on the website of the Social Insurance Agency on the obligations of SEP as employers.
- **Information on Postponed Filing of a Tax Return of a Self-Employed Person**

Information was published on the website of the Social Insurance Agency that a self-employed person with an extended deadline for filing a tax return for 2016 is not required to notify the Social Insurance Agency.

Deloitte News:

- **taxCube™**
smart tax thinking

taxCube™ is a dedicated software developed by Deloitte to substantially increase the efficiency of the preparation of regular and additional VAT returns, VAT transactions statements and EC sales lists. taxCube™ simplifies and automates the preparation of VAT reports, reduces costs the risk of errors, and shortens the time needed for the preparation of VAT reports from days to hours.

taxCube™ performs a wide range of checks on imported data. taxCube™ is compatible with the IT environment and accounting procedures and methods that you use (use of exchange rates and credit notes, setup of tax codes, etc). Deloitte professionals will tailor the software to your needs.

More informations at www.taxcube.sk.

- **Deloitte VAT Analytics**

Deloitte has developed a tool enabling an aggregated review of the entire set of documents that are reflected in the VAT return, EC Sales List and VAT Transactions Statement. An input for VAT Analytics is a data file from an accounting system containing detailed information about accounting documents.

A Deloitte team of VAT specialists has prepared more than 70 tests which after uploading a data file check whether VAT rules have been applied correctly and identify specific accounting documents that could be incorrect.

For more informations, please contact **Ján Skorka** at jskorka@deloittece.com.

- **Events of Deloitte in Slovakia - April, May 2017** (<http://kalendar.deloitte.sk/>)

- **Deloitte Vat Academy 2017 - 5 moduls**

- 5., 12., 19., 22. and 26. May 2017

- Bratislava, Einsteinova 23

- [Find out more](#) | [Register](#)

- **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>

- **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

Deloitte Europe

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.



Partner

Larry Human
lhuman@deloitteCE.com



Partner

Martin Rybár
mrybar@deloitteCE.com



Taxation of Companies

Jana Farkašová
jafarkasova@deloitteCE.com



Slovak accounting and IFRS

Ľudmila Buzgová
lbuzgova@deloitteCE.com



Taxation of Individuals

Ľubica Dumitrescu
ldumitrescu@deloitteCE.com



Korean Desk

Kyu-Mann Huh
kmhuh@deloittece.com



VAT and Customs

Ján Skorka
jskorka@deloitteCE.com



Deloitte Legal

Miroslava Terem Greštiaková
mgrestiakova@deloitteCE.com



Transfer Pricing

Martin Sabol
msabol@deloitteCE.com

Deloitte Tax s.r.o.
Digital Park II
Einsteinova 23
851 01 Bratislava
Slovak Republic
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
Slovak Republic
Tel.: +421 2 582 49 111
Fax: +421 2 582 49 222

Our Offices

Bratislava

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

Žilina

Komenského 8854/19
010 01 Žilina
Tel.: +421 905 365 282
Fax: +421 910 828 333

Košice

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

Deloitte SK | mobile application

Newsletters | Publications | Seminars | Alerts | Videos



Deloitte.

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, any of its member firms or any of the foregoing's affiliates (collectively the "Deloitte Network") are, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your finances or your business. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/sk/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte provides audit, tax, consulting, transaction advisory and legal services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's approximately 244, 000 professionals are committed to making an impact that matters.

© 2017 Deloitte in Slovakia