

# Deloitte News

January 2018, Deloitte in Slovakia

## Direct Taxes:

- **Information on the Amendment to Act No. 595/2003 Coll. on Income Tax, as Amended**  
The Financial Directorate of the Slovak Republic published information on the amendment to the Income Tax Act.
- **Information on the Amendment to Act No. 595/2003 Coll. on Income Tax, as Amended, in Cross-Border Tax Relations**  
The Financial Directorate of the Slovak Republic published information on the amendment to the Income Tax Act.
- **Information on the Amendment to Act No. 595/2003 Coll. on Income Tax, as Amended (Act No. 335/2017 Coll.), amending Act No. 440/2015 Coll. on Sport**  
The Financial Directorate of the Slovak Republic published information on the amendment to the Income Tax Act, amending Act No. 440/2015 Coll. on Sport.
- **Methodological Instruction on Personal Income Tax Prepayments under Article 34 of Act No. 595/2003 Coll. on Income Tax, as Amended, as of 1 January 2018**  
The Financial Directorate updated the methodological instruction on personal income tax prepayments under Article 34 of Act No. 595/2003 Coll. on Income Tax, as amended, as of 1 January 2018.
- **Methodological Instruction on Taxation of Income Under Article 6 (2) (a) and Article 6 (4) of Act No. 595/2003 Coll. on Income Tax, as Amended**  
The Financial Directorate of the Slovak Republic published a methodological instruction on changes in Act No. 595/2003 Coll. on Income Tax, as amended.
- **Update of the OECD Model Tax Convention on Double Taxation Avoidance in 2017**  
The amendment to selected articles of the OECD Model Tax Convention on Double Taxation Avoidance amends taxation of income from dependent activities for crew of a ship or airplane.
- **Information on Template Forms for Income from Dependent Activities under Act No. 595/2003 Coll. on Income Tax, as Amended, Effective from 1 January 2018**
- **Amendment to Measure of the Ministry of Finance of the Slovak Republic No. MF/16772/2015-721 of 20 October 2015, Laying Down Income Tax Return Forms, as Amended by Measure No. MF/15394/2016-721 of 24 November 2016**
- **Notice of the Ministry of Finance of the Slovak Republic No. MF/020928/2015-721 with Guidance for the Completion of Income Tax Returns**  
The Ministry of Finance of the Slovak Republic published guidance for income tax returns to ensure their consistent completion.

- **Methodological Instruction on Payment of Corporate Income Tax Prepayments under Article 42 of ITA from 1 January 2018**

The Financial Directorate of the Slovak Republic published a methodological instruction on payment of corporate income tax prepayments under Article 42 of ITA from 1 January 2018.

- **Methodological Instruction on Taxation of Healthcare Provider's Income from a Holder under the Income Tax Act**

The Financial Directorate of the Slovak Republic published methodological instruction on taxation of a healthcare provider's income from a holder under the Income Tax Act.

## Indirect Taxes:

- **Amendments to the Value Added Tax Act**

Act No. 334/2017, amending Act No. 222/2004 Coll. on Value Added Tax, as amended (the "VAT Act") was published in the Collection of Acts of the Slovak Republic. The amendments to the VAT Act are effective from 1 January 2018. In connection with the approved amendment to the VAT Act, the Financial Directorate of the Slovak Republic published a new VAT return template and several updated methodological instructions.

- **Methodological Instruction on the Application of the Concept of Liability for VAT**

In connection with the amendment to the VAT Act, the Financial Directorate of the Slovak Republic published a methodological instruction detailing the conditions and procedure for the application of liability for VAT from the previous stage.

- **Information on the Sale of Goods with a Transfer of Tax Liability under Article 69 (12) (f) and g) of the VAT Act Using an Electronic Cash Register or Virtual Cash Register**

The Financial Directorate of the Slovak Republic published information on procedure if a taxable person uses an electronic cash register or a virtual cash register when selling goods with a transfer of tax liability under Article 69 (12) (f) and g) of the VAT Act.

- **EU Court of Justice – VAT**

***C 90/16 The English Bridge Union Limited v Commissioners for Her Majesty's Revenue & Customs – Exemption for Supplies of Services Closely Linked to Sport***

An activity such as duplicate bridge, which is characterised by a physical element that appears to be negligible, is not covered by the concept of 'sport' within the meaning of Article 132 (1) (m) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (the „VAT Directive“).

***C 499/16 AZ v Polish Minister of Finance – Discretion to Apply a Reduced VAT Rate to Foodstuffs***

Article 98 of the VAT Directive must be interpreted as meaning that it does not preclude – provided that the principle of fiscal neutrality is complied with, which is for the referring court to ascertain – national legislation, such as that at issue in the main proceedings, which makes the application of the reduced VAT rate to fresh pastry goods and cakes depend solely on the criterion of their 'best-before date' or their 'use-by date'.

### ***C 534/16 BB construct s. r. o. v Financial Directorate of the Slovak Republic – Proportionality of Imposed Tax Guarantee***

Article 273 of the VAT Directive and Article 16 of the Charter of Fundamental Rights of the European Union do not preclude, at the time of the registration for the purposes of value added tax of a taxable person, of which the director was formerly the director or associate member of another legal person which had not complied with its tax obligations, the tax authority from requiring that taxable person to provide a guarantee, the amount of which could reach EUR 500 000, provided that the guarantee required from that taxable person does not go further than is necessary in order to attain the objectives of Article 273, which it is for the referring court to determine. The principle of equal treatment must be interpreted as not precluding a tax authority from requiring a new taxable person, at the time of his registration to provide, owing to his links with another legal person that has tax debts, such a guarantee.

### ***C 462/16 Boehringer Ingelheim Pharma GmbH & Co. KG v Tax Authority of Germany – Reduction of the Tax Base – Discounts Granted to Private Health Insurance Companies***

In the light of the principles defined by the CJ EU in Judgment C-317/94 Elida Gibbs and having regard to the principle of equal treatment, Article 90 (1) of the VAT Directive must be interpreted as meaning that the discount granted by a pharmaceutical company to a private health insurance company results in a reduction of the tax base in favour of that pharmaceutical company, where it supplies medicinal products via wholesalers to pharmacies which make supplies to persons covered by private health insurance, provided that private health insurance companies reimburse the purchase price of the medicinal products to persons they insure.

## **Legal:**

- **Amendment to the Act on the Scope and Conditions of Payment for Medicines, Medical Aids and Dietetic Foods from Public Health Insurance**

The amendment, inter alia, regulates the limit on voluntary healthcare payments, improves the entry of new medicines on the market and improves categorisation and official pricing.

## **Accounting:**

- **IASB Issued Annual Improvements to IFRSs 2015–2017 Cycle**

On 12 December 2017, the International Accounting Standards Board (IASB) issued amendments to four standards (IFRS 3, IFRS 11, IAS 12 and IAS 23) under the annual improvement project. These amendments have not yet been endorsed by the EU.

## Transfer Pricing:

- **OECD Published Statistics on the Mutual Agreement Procedure (MAP) for 2016**

On 27 November 2017, the OECD published statistics on the application of the mutual agreement procedure for 2016.

- **OECD Transfer Pricing Country Profiles – the Slovak Republic**

As we informed in [Deloitte News December 2017](#), the OECD has updated several transfer pricing country profiles, prepared by tax authorities of the respective countries, including the Slovak Republic.

## Others:

- **Information on Entitlement to Early Retirement Pension Which Occurs No Earlier Than the Application Filing Date**
- **The Social Insurance Agency Specified a New Retirement Value for 2018**
- **Pre-Completed Motor Vehicle Tax Returns**

## Deloitte News:

- **taxCube™**

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](http://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](mailto:jskorka@deloittece.com).

- **Maják – Automated solution to check business partners**

Experience with tax audits shows that the best defence against inadvertent involvement in tax fraud is timely and effective prevention. However, Deloitte's survey has shown that companies are not very cautious in this respect. As a result, Deloitte has developed a proprietary application, Maják, which regularly checks public registers and performs comprehensive tests of selected suppliers and customers.

Please contact **Peter Takács** at [ptakacs@deloittece.com](mailto:ptakacs@deloittece.com) for more information.

- **Excel Academy - Pre-intermediate, Intermediate**

**Excel Academy** teaching principle is based on practical examples that provide the best overview of the given matter.

We offer our clients two alternatives – a half-day or full-day training session.

Each training session can be tailored to client needs and organised at the venue they select. Thus, our clients incur no unnecessary costs associated with the transport of its employees to training sessions and other related expenses.

For more informations, please contact **Milan Kravárik** at [mkravarik@deloittece.com](mailto:mkravarik@deloittece.com).

- **Events of Deloitte in Slovakia - FEBRUARY 2018 - <http://kalendar.deloitte.sk/>**

**VAT Seminar – Chain Transactions – Bratislava**

28 February 2018

Digital Park II, Einsteinova 23, Bratislava

[Registration](#) | [More information](#)

- **Planned Webcasts of Deloitte in Slovakia - FEBRUARY 2018**

**VAT Risk Management and Control Measures**

**Top 10 changes to the Income Tax Act | Changes from 1 January 2018**

- **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:

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- **Dbriefs**

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Global Dbriefs

[website](#)

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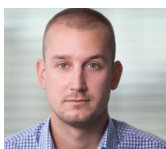
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