

# Deloitte News

April 2015, Deloitte Slovakia

## Direct Taxes:

- **Combatting Corporate Tax Avoidance**  
The Commission presents a package of tax transparency measures.
- **The Financial Directorate of the Slovak Republic Issued Information on Submitting a Notice of the Amount of In-Kind Benefits and the Date of Their Provision**
- **Ruling of the Supreme Administrative Court of the Czech Republic**  
The Supreme Administrative Court of the Czech Republic ruled on the profit of a permanent establishment.
- **Ruling of the Supreme Administrative Court of the Czech Republic**  
The Supreme Administrative Court of the Czech Republic ruled on an international letter rogatory and interrogation of witnesses.
- **Information on an Amendment to Act No. 595/2003 Coll. on Income Tax, as Amended, in Connection with the Option of Savers to Leave the Second Pension Pillar**  
In March 2015, the Financial Directorate of the Slovak Republic issued information on an Amendment to Act No. 595/2003 Coll. on Income Tax, as amended, in connection with an Amendment to Act No. 43/2004 Coll. on Old-Age Pension Savings, as amended.
- **Information on Submitting Notices of the Amount of In-Kind Benefits and the Date of Their Provision to Healthcare Providers, Their Employees or Medical Workers by Holders of Such Benefits**  
In March 2015, the Financial Directorate of the Slovak Republic issued information on submitting notices pursuant to Article 43 (17) (b) of Act No. 595/2003 Coll. on Income Tax.

## Indirect Taxes:

- **Amendment to the VAT Act and Special Regulation of VAT Claiming Based on Received Payments**  
The main purpose of the draft amendment is to regulate the conditions for VAT claims by small and medium-sized enterprises by introducing an option to postpone the payment of VAT on supplied goods and services until receipt of payment from the customer.

## Legal:

- **Waste Act**

A new Waste Act extends the responsibility of specific product manufacturers in connection with waste prevention.

- **Draft Act on Alternative Dispute Resolution for Consumers**

The draft act strengthens consumer protection and introduces the possibility of consumer dispute resolution in a non-judicial manner.

- **Deloitte Legal Dbriefs**

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## Others:

- **Amendment to the Tax Procedure Code**

In April, the Ministry of Finance of the Slovak Republic (hereinafter the “MF SR”) submitted an Amendment to Act No. 563/2009 Coll., as amended (the “Tax Procedure Code”), for inter-ministerial comments. The Amendment to the Tax Procedure Code introduces changes primarily regarding the filing of amended tax returns and contractual fines. The proposed effective date of the Amendment is 1 January 2016.

- **New Guidelines of the MF SR on the Content of Transfer Pricing Documentation**

In late March 2015, the MF SR submitted its *Guidelines Determining the Content of Documentation on the Transfer Pricing Method Applied by a Taxable Person Pursuant to Article 18 (1) of Act No. 595/2003 Coll. on Income Tax, as Amended*, (hereinafter the “Guidelines”) for inter-ministerial comments. The draft Guidelines establish an obligation for related parties incurring a certain tax loss or applying tax relief to keep complete documentation. Other modifications include a provision on the materiality level and the introduction of an obligation to report benefits provided to healthcare suppliers by a foreign related party.

- **Amendment to the Investment Aid Act**

On 17 March 2015, the National Council of the Slovak Republic passed an Amendment to the Investment Aid Act with effect from 1 April 2015.

- **Dbriefs**

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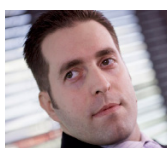
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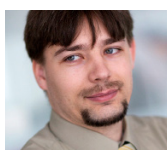
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