

Deloitte News

September 2015, Deloitte Slovakia

Direct Taxes:

- **Opinion of the Financial Directorate of the Slovak Republic**
The Financial Directorate of the Slovak Republic issued an opinion on the inclusion of the costs of advisory and legal services in the tax base after payment.
- **Guidance of the Financial Directorate of the Slovak Republic**
The Financial Directorate of the Slovak Republic issued guidance on the taxation of monetary and in-kind performance provided to a healthcare provider by a holder who is also a healthcare provider.

Indirect Taxes:

- **Information on the Introduction of a Transfer of a Tax Obligation to the Recipient of Performance with Regard to Construction Work**
The Ministry of Finance of the Slovak Republic presented to the Government of the Slovak Republic "Information on the introduction of a transfer of a tax obligation to the recipient of performance with regard to construction work". The planned effect of this legislative change is 1 January 2016.
- **Decisions of the Court of Justice of the European Union on VAT**
 - ***Judgment C-584/13 Mapfre asistencia compañía internacional de seguros y reaseguros SA and Mapfre warranty SpA – Insurance Transactions and Exemption from VAT***
The provision of services where a company independent of a second-hand motor-vehicle dealer provides, in return for payment of a lump sum, a warranty covering mechanical breakdowns is an insurance transaction exempt from VAT. In this case, the sale of a second-hand vehicle and the provision of the warranty in principle constitute distinct and independent transactions.
 - ***Joined Judgements C-108/14 and C-109/14 – Acquisition of Shares in a Limited Partnership – Right to VAT Deduction and Assessment of Economic and Non-Economic Activities***
VAT on expenditures connected with the acquisition of shareholdings in subsidiaries incurred by a holding company can generally be deducted in full if the holding company involves itself in their management and, on that basis, carries out an economic activity.

Legal:

- **Amendment to the Employment Services Act**
The draft amendment is intended to reduce the administrative burden for employers.
- **Amendment to the Social Insurance Act**
The draft amendment will increase maternity pay for working parents.
- **Draft Act on Cross-Border Cooperation in Employee Assignment**
The draft Act introduces unified rules for the assignment of employees in EU Member States.
- **Draft Act on Financial Control and Audit**
The draft Act will make the public internal control system more efficient.
- **Amendment to the Act on Collective Investment**
The amendment to the Act allows new forms of collective investment by the establishment of funds with variable capital SICAV.
- **Draft Act on Statutory Audit**
The draft Act transposes the relevant European legislation on statutory audit into Slovak law.
- **Draft Act on Alternative Dispute Resolution for Consumers**
The draft Act introduces a new form of alternative dispute resolution for consumers.
- **Amendment to the Commercial Code**
The amendment introduces a new type of corporation - the so-called simple joint-stock company.
- **Draft Act on Criminal Liability of Legal Entities**
The tabled draft Act regulates the long-planned criminal liability of legal entities in Slovakia.
- **Amendment to the Act on Electronic Conduct of Public Authorities (the e-Government Act)**
The amendment introduces changes in the formal and interpretative areas of the valid Act.
- **Deloitte Legal Dbriefs**
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Accounting:

- **Associations of Owners of Flats and Non-Residential Premises – Tax and Accounting Issues**
The Financial Directorate of the Slovak Republic issued information for associations of owners of flats and non-residential premises regarding tax and accounting issues.
- **The Effective Date of IFRS 15 Is 1 January 2018**
On 22 July 2015, the International Accounting Standards Board (IASB) approved the postponement of the effective date of IFRS 15 – Revenue from Contracts with Customers to 1 January 2018. Early adoption of IFRS 15 is permitted.

Others:

- **Decree of the Ministry of Finance of the Slovak Republic**

The Ministry of Finance of the Slovak Republic issued a decree amending the scope of tax regulations with regard to which the Financial Directorate of the Slovak Republic can issue a binding opinion regarding their application.

- **Deloitte events (<http://events.deloitte.sk/>)**

- *Deloitte VAT Academy - Autumn 2015 - Košice*
- *Deloitte CIT Academy 2015 - Bratislava*
- *Deloitte Autumn Pharma Workshop*

- **Dbriefs**

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