

# Deloitte News

July – August 2016, Deloitte in Slovakia

## Direct Taxes:

- **Draft Amendment to the Income Tax Act**

The Ministry of Finance of the SR submitted for interdepartmental circulation of comments (hereinafter "ICC") a draft act amending Act No. 595/2003 Coll. on Income Tax as amended (hereinafter the "ITA").

## Indirect Taxes:

- **Directive of the Council of the European Union Amending Directive 2006/112/EC Regarding Voucher Use**

The Council of the European Union approved an amendment to Council Directive 2006/112/EC on the tax treatment of vouchers exchangeable for goods or services.

- **Information on Launching of eDovoz - New Automated Information System of Customs Administration**

The Financial Administration published a report on launching and operation of the new customs automated information system for import on its website.

- **Information on the Use of Simplified Customs Procedures Following the Adoption of the Union's Customs Code**

The Financial Administration issued a press release on the issue of permissions for simplified customs procedures after 31 May 2016 on its website.

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

***C-291/15 EURO 2004. Hungary Kft. vs Regional Customs Authority in Hungary – Accuracy of the Customs Value of Goods Imported from China***

The customs authorities may determine the customs value of imported goods by reference to the transaction value of similar goods if the customs value declared in the customs declaration is disproportionately low compared with the statistical average of purchase prices of similar goods applicable to import, despite the fact that the customs authorities have not contested or otherwise challenged the authenticity of the invoice and the submitted confirmations on the price paid for the imported goods, but the importer in its response to the customs authority's request to this effect did not further document the accuracy of the declared customs value.

## Indirect Taxes:

### ***C-550/14 Envirotec Denmark ApS vs Skatteministeriet – Gold as Raw Material or Semi-Manufactured Product – Reversal of Tax Obligation to the Recipient of the Supply***

Reversal of the tax obligation to the recipient of the supply applies to the supply of ingots of raw alloy from the melting of scrap and metal objects containing gold and other metals, materials and substances containing 500 or 600 thousandths of gold depending on the ingot.

### ***C-229/15 Jan Mateusiak vs Minister Finansów – Cessation of Taxable Economic Activity – and Retention of Goods on Which VAT Became Deductible***

The retention of goods which became VAT deductible when acquired by a taxable person may be considered a supply of goods for consideration in the event of the cessation of the taxable economic activity of such a person if the period for the adjustment of the deducted tax has ended.

## Legal:

- **Automatic Launching of Electronic Mailboxes Pursuant to the e-Government Act**  
The obligation of the automatic activation of electronic mailboxes for legal entities was postponed to January 2017.
- **Amendment to the Act on the Distraint Code**  
The Amendment makes the collection of creditors' receivables more efficient while providing appropriate protection to debtors.
- **Act on Reminding Proceedings**  
The Act introduces a new alternative of proceedings on issuing a payment order.
- **Methodological Guidelines of the Office for Personal Data Protection of the Slovak Republic**  
The Office for Personal Data Protection of the Slovak Republic issued new methodological guidelines regarding the monitoring of premises not accessible by the public, security measures to be adopted by a data controller and cloud services.
- **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:

- **IASB issued Amendments to IFRS 2**  
On 20 June 2016, the International Accounting Standards Board (IASB) issued Amendments to IFRS 2 Share-based Payments clarifying the classification and measurement of transactions with share-based payments. The amendments will be effective for annual periods beginning on or after 1 January 2018. The amendments have not yet been adopted by the European Union.
- **IFRS in Your Pocket 2016 (English Version)**  
Deloitte published the 15th edition of the popular publication on issues related to International Financial Reporting Standards (IFRS) – IFRS in Your Pocket 2016. This publication provides information on developments in IFRS up to 30 April 2016.
- **New Deloitte Publication “Leases – Guidance to IFRS 16”**  
In July 2016, Deloitte published a publication called “Leases – Guidance to IFRS 16” in English.

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

On 14 July 2016, the Ministry of Finance of the SR issued new Guidelines No. MF/014283/2016-724 on 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").

The new guidelines, which de facto replace the previous guidelines, also include a definition of related parties due to economic linkage due to direct or indirect participation of the state, municipalities or higher territorial units in assets, control or management.

- **The OECD published new draft documents pursuant to the BEPS initiative**

The OECD published new draft documents under the Action Plan of the initiative on preventing tax base erosion and profit shifting (Base Erosion and Profit Shifting, BEPS). These draft documents include:

- Additional Guidance on the Attribution of Profits to Permanent Establishments.
- Revised Guidance on Profit Splits.
- Harmonised Changes to Chapter 9 of OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations ("OECD Guidelines") relating to business restructuring.

- **Draft Amendment to the Act on Health Insurance**

The Ministry of Finance of the SR submitted for interdepartmental circulation of comments a draft act amending Act No. 580/2004 Coll. on Health Insurance as amended.

- **Call for Support of Innovation and Technology Transfer**

The Ministry of Economy of the Slovak Republic, the intermediate body for the Operational Programme Research and Innovation, will provide EUR 175 million to support the innovation potential of Slovak companies.

- **Call for Support of Industrial R&D Centres**

On 31 May 2016, the Research Agency, an intermediate body for the Operational Programme Research and Innovation, announced a call for the submission of applications for non-repayable grants to support Industrial R&D Centres in RIS3 SK specialisation areas.

- **Dbriefs**

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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



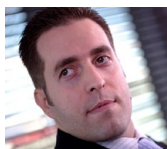
**Taxation of Individuals**

Ľubica Dumitrescu  
ldumitrescu@deloitteCE.com



**Korean Desk**

Kyu-Mann Huh  
kmhuh@deloittece.com



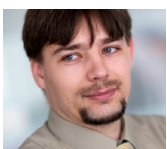
**VAT and Customs**

Ján Skorka  
jskorka@deloitteCE.com



**Deloitte Legal**

Miroslava Terem Greštiaková  
mgrestiakova@deloitteCE.com



**Transfer Pricing**

Michal Antala  
mantala@deloitteCE.com

Deloitte Tax s.r.o.  
Digital Park II  
Einsteinova 23  
851 01 Bratislava  
Slovenská republika  
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  
Slovenská republika  
Tel.: +421 2 582 49 111  
Fax: +421 2 582 49 222  
www.deloittelegal.sk

**Our Offices**

**Bratislava**

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

**Žilina**

Sad na studničkách 32  
010 01 Žilina  
Tel.: +421 2 582 49 111  
Fax: +421 2 582 49 222

**Košice**

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

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