

Deloitte News

February 2017, Deloitte in Slovakia

Direct Taxes:

- **List of States Participating in Automatic Exchange of Information on Financial Accounts for Tax Administration**

The Ministry of Finance of the Slovak Republic published "List of States Participating in Automatic Exchange of Information pursuant to Article 2 (b) of Act No. 359/2015 Coll. on Automatic Exchange of Information on Financial Accounts for Tax Administration and on Amendments to and Supplementation of Certain Acts.

- **List of States and Third Countries in Relation to Article 45 (4) of Act No. 595/2003 Coll. on Income Tax, as amended (hereinafter the "ITA")**

The Ministry of Finance of the Slovak Republic published a list of states and third countries in relation to Article 45 (4) of the ITA.

- **Information on Completing Table I of a Corporate Income Tax Return**

The Financial Directorate of the Slovak Republic published Information on Completing Table I of a Corporate Income Tax Return as regards transactions with related parties.

- **Information on the Filing of Corporate Income Tax Returns for the 2016 Taxation Period**

The Financial Directorate of the Slovak Republic published Information on the Filing of Corporate Income Tax Returns for the 2016 Taxation Period.

- **Information on a Change in the Application of Lump-Sum Expenses of Natural Persons from 1 January 2017**

The Financial Directorate of the Slovak Republic published Information on a Change in the Application of Lump-Sum Expenses of Natural Persons from 1 January 2017.

- **Key Numbers for the Filing of Personal Income Tax Return for 2016**

The Financial Directorate of the Slovak Republic published basic numbers for the filing of personal income tax returns for 2016.

- **Judgment of the EU Court of Justice on Personal Income Tax**

- ***C-503/14 – Action by the European Commission Against the Portuguese Republic for Failure to Fulfil Its Obligations Under Articles of the Treaty on the Functioning of the European Union and Articles of the Agreement on the European Economic Area.***

- Judgment on the action by the European Commission against the Portuguese Republic, supported by the Federal Republic of Germany in the proceedings. The European Commission asks the Court in its action to declare that the Portuguese Republic failed to fulfil its obligations under Articles 21, 45 and 49 of the TFEU and Articles 28 and 31 of the Agreement on the European Economic Area (freedom of movement for workers, freedom of establishment) in adopting and maintaining in force Articles 10 and 38 of the Código do Imposto sobre o Rendimento das Pessoas Singulares (Personal Income Tax Act) (hereinafter “CIRS”). The Court of Justice considered the case and concluded that by adopting and maintaining in force Articles 10 and 38 of CIRS, the Portuguese Republic failed to fulfil its obligations under the above articles of the TFEU and of the Agreement on the European Economic Area.

- **Notice of the Ministry of Foreign and European Affairs of the Slovak Republic**

- The Ministry of Foreign and European Affairs of the Slovak Republic published a notice on the signing of a Treaty Between the Slovak Republic and the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Assets.

- **Information on the Filing of Applications for the Annual Reconciliation of Prepayments of Income Tax from Dependent Activities for the 2016 Taxation Period**

- The Financial Directorate of the Slovak Republic issued Information on the Filing of Applications for the Annual Reconciliation of Prepayments of Income Tax from Dependent Activities for the 2016 Taxation Period.

Indirect Taxes:

- **Methodological Instruction on the Transfer of a Tax Liability When Supplying Construction Work Under Article 69 (12) (j) of Act No. 222/2004 Coll. on Value Added Tax, as Amended**

- In connection with amended Act No. 222/2004 Coll. on Value Added Tax, as amended (hereinafter the “VAT Act”), the Financial Directorate of the Slovak Republic published an updated methodological instruction on the transfer of the tax liability to the recipient of supply in the construction sector.

- **Methodological Instruction on the Application of VAT to Services Relating to Real Estate in Connection with the Council Implementing Regulation (EU) No. 282/2011, as amended by Council Implementing Regulation (EU) No. 1042/2013**

- In connection with selected articles of Council Implementing Regulation (EU) No. 282/2011, which became valid on 1 January 2017, the Financial Directorate of the Slovak Republic published an updated methodological instruction on the application of VAT to real estate services.

- **Guidance on the Determination of Place of Supply of Agricultural Work**

- Guidance on the determination of the place of supply of agricultural work for VAT purposes was published on the website of the Financial Directorate of the Slovak Republic.

- **Information on Including Information from a Clearance Invoice for Repeated Utility Supplies in the VAT Return and in the VAT Transactions Statement.**

The Financial Directorate of the Slovak Republic published information on clearance invoices issued by energy suppliers (eg electricity, gas, heat) for repeated utility supplies.

- **EU Court of Justice – VAT**

- ***C 37/16 SAWP against Minister Finansów – Supply of Services for Consideration – Fee on Devices for Recording and Reproducing Copyright Works***

- Holders of rights do not provide a service for consideration to producers and importers of blank media and of recording and reproduction devices on whom organisations collectively managing copyright and related rights levy on behalf of those rightholders, but in their own name, fees in respect of the sale of those devices and media.

Legal:

- **Amendment to the Act on the Commercial Register**

- The amendment introduces a system connecting the business registers of the Slovak Republic and other EU Member States.

- **Judgment of the EU Court of Justice in Case C 266/14**

- Decision on whether time spent commuting can be considered as working time.

Others:

- **Introduction of the Obligation to Notify the Tax Authority of Selected Information on a Multinational Group of Enterprises by Country (Country-By-Country Reporting)**

- The National Council of the Slovak Republic approved a draft amendment to the Act on International Assistance and Cooperation in Tax Administration effective from 1 March 2017, by which the Slovak Republic establishes an obligation to notify the tax authority of selected information on a multinational group of enterprises by country, ie country-by-country (CbC) reporting.

- **OECD Multilateral Instrument**

- On 24 November 2016, the OECD published a multilateral instrument (MLI) to transpose the selected results of action points of the BEPS initiative into double taxation avoidance treaties. More than 100 countries participated in the negotiations and the approval of the MLI may result in an update of more than 2 000 bilateral treaties.

- **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.

- **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 - March, April 2017** (<http://kalendar.deloitte.sk/>)

- **Challenges and Opportunities of PSD 2 - Business Breakfast**

9. March, 2017

Bratislava, Einsteinova 23

[Find out more](#)

- **Labour Law in 2017**

4. April, 2017

Bratislava, Radisson Blu Carlton Hotel, Hviezdoslavovo nám. 3

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

- **Austrian - Slovak Chamber of Commerce**

4. April, 2017

Bratislava, Einsteinova 23

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