

Deloitte News

September 2017, Deloitte in Slovakia

Direct Taxes:

- **Information on Filing a Tax Return and Paying a Tax Licence by a Taxable Person Dissolved Without Liquidation and Without a Legal Successor**

In July 2017, the Financial Directorate of the Slovak Republic issued information on the obligation to file a tax return and pay a tax licence for taxable persons who are dissolved without liquidation and without a legal successor.

- **Time Limitation and Extinction of the Right to Collect Tax Arrears**

The Financial Directorate of the Slovak Republic issued information on the time limitation of the right to collect tax arrears. The right to collect tax arrears is time-barred six years after the end of the calendar year in which the tax arrears originated.

- **Purchase of a Business and Taxation of Assumed Outstanding Payables**

An opinion on the taxation of outstanding payables acquired by acquisition of a business was published on the official website of the Financial Directorate of the Slovak Republic.

- **Judgment of the Czech Republic on the Recognition of the Write-Off of a Receivable for Which Insurance Benefits Were Received as a Tax-Deductible Expense**

The Supreme Administration Court of the Czech Republic ruled that a write-off of receivables for which the creditor received insurance benefits from an insurance company is a tax-deductible expense as the payment of the insurance benefits resulted in the write-off of the insured receivable by the creditor, as it is clear that the creditor will not be satisfied from the receivable up to the amount of the paid insurance benefits.

- **Judgment of the Czech Republic on Taxation of Income from Silent Partnership Agreements by Withholding Tax**

The Regional Court of the Czech Republic ruled that a silent partner must pay withholding tax on income related to a silent partnership agreement as the silent partnership does not mean a direct share in the company and, therefore, the conditions for non-taxation of income paid to a silent partner by withholding tax in the Czech Republic are not met.

- **Information on Taxation of Income of Foreign Artists in the Slovak Republic**

The Financial Directorate of the Slovak Republic published information for the public about the rights and obligations of taxable persons related to taxation of income of artists and performers who are taxable persons with limited tax liability and to highlight the most frequent problems when meeting tax obligations.

Direct Taxes:

- **Information on Certain Employer Obligations When Correcting Employee Tax or Tax Advances**

The Financial Directorate of the Slovak Republic issued information on certain employer obligations when correcting employee tax or tax advances.

- **Information on Taxation of Shares in Profit, Settlement Share and Share in the Liquidation Balance Paid to a Natural Person Who Is a Taxable Person with Unlimited Tax Liability (Resident of the Slovak Republic) from 1 January 2017**

The Financial Directorate of the Slovak Republic issued information on taxation of shares in profit, settlement share and share in the liquidation balance paid to a natural person who is a taxable person with unlimited tax liability.

Indirect Taxes:

- **Information on the Obligation for a Slovak Taxable Person to Pay VAT When Purchasing Goods in the Slovak Republic from a Foreign Person**

The Financial Directorate of the Slovak Republic published information on the correct application of Article 69 (2) of Act No. 222/2004 Coll. on Value Added Tax, as amended (the "VAT Act"), on transactions involving the supply of goods.

- **EU Court of Justice – VAT**

- ***C 386/16 'Toridas' UAB vs. State Tax Inspectorate of the Republic of Lithuania – Exemption of Intra-Community Supplies of Goods – Chain Trades and VAT Application***

Article 138 (1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of VAT must be interpreted as meaning that:

- A supply of goods by a taxable person established in a first Member State is not exempt from value added tax under that provision where, prior to entering into that supply transaction, the person acquiring the goods, who is identified for value added tax purposes in a second Member State, informs the supplier that the goods will be resold immediately to a taxable person established in a third Member State, before he takes them out of the first Member State and transports them to that third taxable person, provided that that second supply has in fact been carried out and the goods have then been transported from the first Member State to the Member State of the third taxable person. The fact that the first person acquiring the goods is identified for value added tax purposes in a Member State other than that of the place of the first supply or that of the place of the final acquisition is not a criterion for classification of an intra-Community transaction or, in itself, evidence sufficient to show that a transaction is an intra-Community one.
- Processing of the goods, in the course of a chain of two successive supplies, such as that at issue in the main proceedings, carried out on the instructions of the middleman acquiring the goods and before the goods are transported to the Member State of the person finally acquiring them, has no effect on the conditions for any exemption of the first supply where that processing takes place after the first supply.

Legal:

- **Amendment to the Anti-Money Laundering Act**
The amendment adds obligations required by the AML Directive.
- **Amendment to the Public Procurement Act**
The amendment increases the efficiency of the public procurement process and eliminates practical shortcomings.

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.
- **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 - October, November 2017** (<http://kalendar.deloitte.sk/>)
 - **Deloitte VAT Academy 2017 - 4 Modules – Košice**
19, 20, 26 and 27 October 2017
Hotel Yasmin, Košice
[Find out more](#) | [Register](#)
 - **Deloitte IFRS Academy 2017 – Bratislava**
27 October 2017
Bratislava, Einsteinova 23
[Register](#)
 - **Deloitte Excel Academy 2017 – Bratislava**
14 November 2017
Digital Park II, Einsteinova 23, Bratislava
[Register](#)
 - **Excel-Akademie von Deloitte 2017 – Košice**
16 November 2017
Telegrafia a.s., Lomená 1655/1, Košice
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- **CIT Academy 2017 – Košice**

30 November 2017

Hotel Ambassador, Košice

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- **Deloitte Legal Dbriefs**

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- **Dbriefs**

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