

# Deloitte News

June 2018, Deloitte in Slovakia

## Direct Taxes:

- **Information on the Use of Personal Income Tax Template Forms pursuant to the Income Tax Act effective since 1 January 2018**

The Financial Administration of the SR provided information on the use of personal income tax template forms pursuant to Act No. 595/2003 Coll. on Income Tax, as amended, effective since 1 January 2018.

- **Treaty Between the Slovak Republic and the Federal Democratic Republic of Ethiopia on Double Taxation Avoidance and Prevention of Tax Evasion with Respect to Income Taxes**

The Slovak Republic and the Federal Democratic Republic of Ethiopia signed a Treaty on Double Taxation Avoidance and Prevention of Tax Evasion with Respect to Income Taxes.

- **Treaty Between the Slovak Republic and the Islamic Republic of Iran on Double Taxation Avoidance and Prevention of Tax Evasion with Respect to Income Taxes**

The Slovak Republic and the Islamic Republic of Iran signed a Treaty on Double Taxation Avoidance and Prevention of Tax Evasion with Respect to Income Taxes.

## Indirect Taxes:

- **EU Court of Justice – VAT**

***C-81/17 Zabrus Siret SRL vs. Directorate General for Public Finance, Romania – Refund of VAT Relating to a Tax Period that Was the Subject of a Tax Inspection***

Articles 167, 168, 179, 180 and 182 of the VAT Directive, and the principles of effectiveness, fiscal neutrality and proportionality must be interpreted as precluding national legislation which prevents a taxable person from making such a correction in order to claim his right of VAT deduction on the sole ground that that correction relates to a period that has already been the subject of a tax inspection.

***C-660/16 and C-661/16 Kolloß and Wirtl vs. Dachau Tax Office and Göppingen Tax Office, Germany – Refusal of the Right to Deduct VAT Relating to a Payment on Account***

Articles 65 and 167 of the VAT Directive must be interpreted as meaning that a potential buyer may not be refused the right to deduct the value added tax relating to a payment on account in respect of the goods in question where that payment has been made and received and where, at the time that payment was made, all the relevant information concerning the future supply could be regarded as known to that buyer and the supply of those goods appeared to be certain. However, that buyer may be refused that right if it is established, having regard to objective elements, that, at the time the payment on account was made, he knew or should reasonably have known that that supply was uncertain.

***C-566/16 Dávid Vámos vs. Appeals Directorate of the National Tax and Customs Administration, Hungary – Retrospective Application of Special Scheme for Small Enterprises***

EU law must be interpreted as not precluding national legislation which excludes a special value added tax taxation scheme providing for an exemption for small enterprises — that scheme having been adopted in accordance with the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (the “VAT Directive”) — from being applied to a taxable person who fulfils all the material conditions but did not exercise the right to opt for the application of that scheme at the same time as he declared the commencement of his economic activities to the tax authority.

## Legal:

- **Amendment to the Act on Employment Services**

The amendment facilitates the employment of third-country nationals for selected employers.

## Transfer Pricing:

- **The OECD Has Published Initial Evaluations of the Country by Country Reporting Initiative – “CbC”)**

The OECD has published initial evaluations of the CbC initiative. The document has been published on the official [OECD website](#).

## Others:

- **Regulation of the Ministry of Labour, Social Affairs and Family of the Slovak Republic on Meal Allowance**

The Ministry of Labour, Social Affairs and Family of the Slovak Republic has published a regulation amending the meal allowance.

- **The Government Draft Amendment to the Social Insurance Act proposes to Introduce an Annual Reconciliation of Social Insurance Contributions**

Currently, an interdepartmental comment procedure is pending regarding the Amendment to the Social Insurance Act which will introduce an annual reconciliation of social insurance contributions.

- **The Social Insurance Agency Informs on the Duties of Workers Leaving to Work Abroad**

The information provided by the Social Insurance Agency contains an outline of duties, insurance options and information on the concurrence of insurance schemes applicable to nationals leaving to work abroad.

- **Information of the Social Insurance Agency on Students' Duties in the Summer Period and Following Their Graduation**

Information of the Social Insurance Agency for students who decide to use the summer break for holiday work and information on the entitlement to jobseeker's allowance of graduates who register as jobseekers after completing their studies

- **Notice of the Social Insurance Agency of the Obligation of Multiple Registration of Employees in the Event of Concurrence of an Employment Contract and an Agreement to Perform Work at the Same Employer**

Employees in regular employment who have another employment relationship with the same employer are subject to multiple registrations with the Social Insurance Agency.

## 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](http://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](mailto:jskorka@deloittece.com).

- **Maják – Automated solution to check business partners**

Experience with tax audits shows that the best defence against inadvertent involvement in tax fraud is timely and effective prevention. However, Deloitte's survey has shown that companies are not very cautious in this respect. As a result, Deloitte has developed a proprietary application, Maják, which regularly checks public registers and performs comprehensive tests of selected suppliers and customers.

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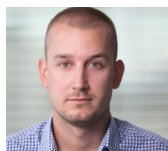
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