

Deloitte News

September 2018, Deloitte in Slovakia

Direct Taxes:

- **Information on an Amendment to Act No. 595/2003 Coll. on Income Tax, as Amended**
The Financial Directorate of the Slovak Republic published information on an amendment to the Income Tax Act in connection with the approval of Act No. 213/2018 Coll. on Insurance Tax and on Amendments to Certain Acts (the "Act on Insurance Tax").
- **Judgment of the Czech Republic on the Tax Deductibility of Costs: Repair vs Technical Enhancement of a Building**
The Regional Court in Brno dismissed an action filed by a business company with the Appellate Financial Directorate which sought to cancel the decision by which the tax authority additionally assessed owed corporate income tax on the grounds that it challenged the classification of costs, which it classified as technical enhancement costs, as tax deductible costs.
- **Employee Is Entitled to Sickness Benefit For a Maximum of 52 Weeks**
The Social Insurance Agency informed insured persons about the terms for entitlement to receive financial support during work incapacity.
- **Contributions to the 2nd Pillar Are Not Made While Working Abroad**
The Social Insurance Agency informed persons employed outside the Slovak Republic of the method of allocating contributions to the old age pension scheme.
- **End of Work Abroad Need Not Be Reported to the Social Insurance Agency**
The Social Insurance Agency informed insured persons that they do not need to report a return from abroad to the respective branch of the Social Insurance Agency.
- **Obligations to Report Maternity and Parental Leave**
The Social Insurance Agency informed about the method for reporting maternity and parental leave.
- **Students Setting Up Their First Business**
The Social Insurance Agency informed students starting a business regarding their obligations with respect to the payment of sickness and pension insurance contributions.
- **Entitlement to Unemployment Benefit After the End of Seasonal Work**
The Social Insurance Agency informed insured persons as regards entitlement to unemployment benefit after the end of seasonal work.

- **The Social Insurance Agency Issued a Reminder That It Cannot Waive Late Payment Fees**

The Social Insurance Agency informed it cannot waive imposed late payment fees. In the event of a debtor's inability to pay the full outstanding amount, it offers the option to request a payment schedule for up to 24 months.

- **Access to Information via the e-Services of the Social Insurance Agency**

After registration in person at a branch office, the new e-Services portal of the Social Insurance Agency provides access to an insured person's data on pension and sickness insurance contributions, unemployment insurance and the fundamental amounts required to determine eligibility to a pension and calculating its amount.

- **Proposed Adjustment of the Amount of Minimum Monthly Wage for 2019**

The Ministry of Labour, Social Affairs and Family of the Slovak Republic presented a proposal to change the minimum monthly wage for 2019.

Indirect Taxes:

- **Information on the Determination of the Place of Supply of Services – Welding Work**

The Financial Directorate of the Slovak Republic published information on how to determine the place of supply and claim VAT for the supply of welding work for consideration.

- **EU Court of Justice – VAT**

C-475/17 – Viking Motors AS and Others v City of Tallinn and the Estonian Tax Authority – Essential Characteristics of VAT

In this judgment, the EU Court of Justice dealt with a Member State's option to introduce a local tax which, in certain characteristics, overlaps VAT. The EU Court of Justice concluded that the VAT Directive does not prevent the retention or introduction of such a tax which does not fulfil all four essential characteristics of value added tax, ie: (i) it applies generally to transactions relating to goods or services, (ii) it is proportional to the price charged by the taxable person in return for the goods and services which they have supplied; (iii) it is charged at each stage of the production and distribution process, irrespective of the number of transactions which have previously taken place, and (iv) the amounts paid during the preceding stages of the production and distribution process may be deducted.

C-16/17 – TGE Gas Engineering GmbH – Sucursal em Portugal v Tax and Customs Authority Portugal – Consideration of a Company and a Branch as a Single Taxable Entity in Connection with the Origin and Scope of a Right to Deduct Tax

The tax authority of a Member State may not decide to regard a company which has its headquarters in another Member State, and its branch, as constituting two separate taxable entities on the grounds that each of these entities has a tax identification number and, for that reason, refuse that branch the right to deduct value added tax on debit notes issued by an economic interest group of which that company, and not its branch, is a member.

Legal:

- **Amendment to the Trademark Act**

This amendment harmonises requirements for trademark regulation with the new EU legislation reforming trademark law.

Transfer Pricing:

- **The OECD Published Other Documents Dealing with Individual Country Profiles from the Viewpoint of Transfer Pricing**

The OECD published the profiles of several countries regarding transfer pricing on its official websites.

Tax Administration:

- **Information on Delivery**

The Financial Directorate of the Slovak Republic published details of the rules for the delivery of documents under Act No. 563/2009 Coll. on Administration of Taxes and on Amendments to Certain Acts (the "Tax Code").

- **Information on Representation by a Power of Attorney**

The Financial Directorate of the Slovak Republic published information on representation under a power of attorney.

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.

- **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.

Please contact **Ján Skorka** at jskorka@deloittece.com.

- **Events of Deloitte in Slovakia – Autumn 2018 – <http://kalendar.deloitte.sk/>**

Deloitte Vat Academy 2018 - 4 moduls – Žilina

4., 5. October and 11., 12 October 2018

Villa Nečas, Pri celulózke 3494, 011 61 Žilina

[Registration](#) | [More Informations](#)

Tax Business Breakfast – Bratislava

16. October 2018

Deloitte, Digital Park II, Einsteinova 23, 821 09 Bratislava

[Registration](#) | [More Informations](#)

Deloitte Vat Academy 2018 - 4 moduls – Košice

18., 19 October and 25., 26. October 2018

Hotel Ambassador, Hlavná 73/101, 040 01 Košice

[Registration](#) | [More Informations](#)

Autumn Seminar for Pharmaceutical Companies 2018– Bratislava

23. October 2018

Deloitte, Digital Park II, Einsteinova 23, 821 09 Bratislava

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- **Planned Webcasts of Deloitte in Slovakia – Autumn 2018 – <http://kalendar.deloitte.sk>**

GDPR – challenges and issues of application practices, and cyber security news

3. October 2018

[Registration](#) | [More Informations](#)

Claim management

24. October 2018

[Registration](#) | [More Informations](#)

RPA – Robotic Process Automation

8. November 2018

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Global HR Trends 2018

21. November 2018

[Registration](#) | [More Informations](#)

Customer Care Automation

12. December 2018

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Employee = Digital Ambassador

23. January 2019

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- **Deloitte Legal Dbriefs**

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- **Dbriefs**

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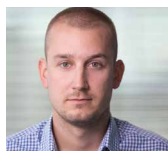
Taxation of Individuals

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