

Deloitte News

October 2018, Deloitte in Slovakia

Direct Taxes:

- **Methodological Instruction on the Application of Tax Bonus under Article 33 of Act No. 595/2003 Coll. on Income Tax, as Amended**

The Financial Directorate of the Slovak Republic updated the Methodological Instruction on the Application of the Tax Bonus. The term “dependent child” was extended to include an adult child if they are placed into care substituting parental care until they reach adulthood. As a result, the group of taxpayers entitled to a tax bonus was extended with effect from 1 January 2018.

- **Methodological Instruction on the Division of Personal Income and Expenses under Act No. 595/2003 Coll. on Income Tax, as Amended**

In connection with the amendment of Article 4 (8) and addition of Article 8 (16) of the ITA, there was a major change from 1 January 2018 to the admissibility or inadmissibility of the division of income under Article 8 of the ITA from the transfer of property or rights from undivided marital ownership of husband and wife depending on whether one of the spouses had this property in business assets prior to its sale.

- **Information on the Issuance of a Tax Residence Certificate to Taxable Persons with Unlimited Tax Liability in the Slovak Republic**

The Financial Directorate of the Slovak Republic published information on the issuance of tax residence certificates to taxable persons with unlimited tax liability.

- **Information on the Amendment to Act No. 595/2003 Coll. on Income Tax, as Amended**

The Financial Directorate of the Slovak Republic published information on the amendment to the ITA in relation to the amendment of the Act on Vocational Education and Training.

- **The Slovak Republic Deposited the Instrument of Ratification for the “Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting”**

The Ministry of Finance of the Slovak Republic informed that the Slovak Republic as the 12th country deposited the instrument of ratification for the “Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting” with the convention's depositary, the OECD's Secretary-General.

- **Judgment of the Constitutional Court of the Czech Republic on Tax Evasion**

The Constitutional Court of the Czech Republic rejected the plaintiff's constitutional complaint against the resolutions of the Supreme Court, the Regional Court in Prague and the judgment of the District Court in Kolín. In the constitutional complaint, the plaintiff appealed against a guilty verdict for failing to submit tax returns and pay tax, even though the plaintiff's company had taxable income and the plaintiff was requested to do so by the tax authority.

Indirect Taxes:

- **Government Amendment to Act No. 222/2004 Coll. on Value Added Tax, as Amended**

The Ministry of Finance of the Slovak Republic submitted an amendment to the VAT Act to the National Council of the Slovak Republic. The amendment to the VAT Act will become effective from 1 January 2019.
- **EU Court of Justice – VAT**

C 69/17 Siemens Gamesa Renewable Energy România SRL vs. National Tax Administration Office, Romania – Right to Deduct VAT Paid on Acquisitions Made During a Period in Which the Taxpayer Was Declared “Inactive”

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/45/EU of 13 July 2010 (hereinafter the “VAT Act”) precludes national legislation under which it is permissible for the tax authorities to refuse, on account of a failure to submit tax returns, a taxable person the right to deduct VAT on acquisitions in the period during which its VAT identification number was inactive, but the invoices for these acquisitions were issued and VAT returns were filed after the reactivation of its VAT identification number, where the substantive requirements have been satisfied and the right of deduction is not being invoked fraudulently or abusively.

Legal:

- **Amendment to Act No. 461/2003 Coll. on Social Security Insurance**

The amendment introduces annual reconciliation of social security insurance.
- **Act on Waste Deposition Fees**

Adoption of a new act amending the system and amount of waste deposition fees.
- **Amendment to Act on National Holidays, Public Holidays and Memorial Days**

The amendment makes 30 October 2018 a one-off national holiday.

Transfer Pricing:

- **On 13 September 2018, the OECD Updated Its Guidance on Country-By-Country Reporting.**

To remove ambiguities, on 13 September 2018, the OECD updated its guidance on country-by-country reporting. The updated guidance addresses interpretation of the CbC rules.

Others:

- **As of 1 September 2018, the Social Insurance Agency no Longer Requires a Number of Documents from Insured Parties**

As of 1 September 2018, the Social Security Agency no longer requires a number of documents, which reduces the administrative burden for insured parties.

- **Change to the Notification of an Insured Event at the Social Insurance Agency**

The Social Insurance Agency informed that the Insured Event Notification Form has been revised.

- **Students on an Internship Do Not Need To Be Registered for Insurance**

The Social Insurance Agency informed that employers providing internship to secondary school and university students have no reporting obligations to the Social Insurance Agency.

- **No Insurance Contribution Obligation for Postgraduates**

The Social Insurance Agency informed university postgraduates that they have no obligations to the Social Insurance Agency.

- **Self-Employed Person's Overpayment of Insurance Contribution Is Not Automatically Transferred as a Payment for the Next Month**

The Social Insurance Agency informs that a self-employed person's overpayment of insurance contribution is not automatically transferred as a payment for the next month.

- **Self-Employed Persons with Deferred Tax Return Are Notified of Mandatory Contributions**

The Social Insurance Agency informed about the method for notifying self-employed persons of the start and end of mandatory insurance.

- **An Active Self-Employed Person Must Pay Insurance Contributions While Receiving the Parental Allowance**

The commencement and termination of an entitlement to the parental allowance does not affect the compulsory insurance and payment of insurance contributions for self-employed persons.

- **Sending a Natural Person's Registration Letter When E-services Are Unavailable**

Employers may pre-notify the Social Security Agency of the registration and deregistration of employees by e-mail, fax, SMS or mobile application.

- **Higher Fines for Not Registering an Employee for Social Insurance**

The Social Insurance Agency informed about the most important changes to the Fines Tariff valid from 1 August 2018.

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 – <http://kalendar.deloitte.sk/>**

Changes in IFRS 2018 – Workshop – Bratislava

13 November 2018

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

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

Changes in IFRS 2018 – Workshop – Košice

14 November 2018

Hotel Yasmin, Tyršovo nábrežie 1, Košice

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

Changes in IFRS 2018 – Workshop – Bratislava

21 November 2018

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

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

Tax Business Breakfast 2018 – Bratislava

29 November 2018

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

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

Tax Business Breakfast 2018 – Žilina

5 December 2018

Villa Nečas, Pri celulózke 3494, 011 61 Žilina

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

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

RPA – Robotic Process Automation

8 November 2018

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

Global HR Trends 2018

21 November 2018

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

Customer Care Automation

12 December 2018

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

Employee = Digital Ambassador

23 January 2019

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

- **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>

- **Dbriefs**

We invite you to explore our Deloitte Dbriefs – live webcasts on current tax topics. You can explore past and upcoming Dbriefs at this link:

Dbriefs UK

www.ukdbriefs.com

Deloitte Europe

www.emeadbriefs.com

Global Dbriefs

[website](#)

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



Partner

L'ubica Dumitrescu
ldumitrescu@deloitteCE.com



Slovak accounting and IFRS

Ján Bobocký
jbobocky@deloitteCE.com



VAT and Customs

Ján Skorka
jskorka@deloitteCE.com



Taxation of Companies

Jana Farkašová
jafarkasova@deloitteCE.com



Transfer Pricing

Martin Sabol
msabol@deloitteCE.com



Korean Desk

Jin Suk Choi
jinsuchoi@deloittece.com



Taxation of Individuals

Katarína Povecová
kpovecova@deloitteCE.com



Deloitte Legal

Róbert Minachin
rminachin@deloitteCE.com



Jozef Stieranka
jstieranka@deloitteCE.com



Dagmar Yoder
dyoder@deloitteCE.com

Deloitte Tax s.r.o.
Digital Park II
Einsteinova 23
851 01 Bratislava
Slovak Republic
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
Slovak Republic
Tel.: +421 2 582 49 111
Fax: +421 2 582 49 222

Our Offices

Bratislava

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

Žilina

Komenského 8854/19
010 01 Žilina
Tel.: +421 905 365 282
Fax: +421 910 828 333

Košice

BCT 2, Moldavská cesta 8/A
040 11 Košice
Tel.: +421 55 728 1811
Fax: +421 55 728 1827

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