

Deloitte News

December 2018, Deloitte in Slovakia

Direct Taxes:

- **Information on the Amounts Required to Calculate Natural Persons' Tax Liability for 2019**
The Financial Directorate of the SR issued information on the amounts required to calculate natural persons' tax liability for 2019.
- **Notice of the Ministry of Finance of the Slovak Republic on Determining the Model Forms under the Income Tax Act in Relation to Income from Dependent Activity**
The Ministry of Finance of the SR issued a measure stipulating the model forms in relation to income from dependent activity for the 2018 and 2019 tax periods.
- **Information Concerning the Obligation to Adjust the Tax Base of a Natural Person That Keeps Tax Records or Accounting Books in a Single- or Double-Entry Bookkeeping System upon Termination of Business Activities, Other Independent Gainful Activity or Lease of Property**
The Financial Directorate of the SR issued two information documents concerning the obligation to adjust the tax base upon termination of business activities, other independent gainful activity and lease of property, depending on whether the natural person keeps tax records or keeps accounting books in a single- or double-entry bookkeeping system.
- **Notice of the Ministry of Foreign and European Affairs of the Slovak Republic on the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting**
Notice of the Ministry of Foreign and European Affairs of the Slovak Republic on the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting was published in the Collection of Laws.
- **Reapproved Amendment to Act on the Promotion of Tourism**
The Government of the Slovak Republic reapproved the amendment to the Act on the Promotion of Tourism that introduces the obligation of selected employers to grant selected employees a recreation allowance.
- **Entry into Force of the Multilateral Convention**
The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting enters into effect for the Slovak Republic on 1 January 2019.

Indirect Taxes:

- **The National Council of the SR Adopted Draft Amendment to the Value Added Tax Act**

On 29 November 2018, the National Council of the Slovak Republic adopted an amendment to the VAT Act. The amendment will enter into effect on 1 January 2019, except for certain provisions that will enter into effect on 1 October 2019 and 1 January 2020, respectively.

- **Information on Changes Related to the Use of the Scheme to Apply Value Added Tax on Telecommunications Services, Radio and Television Broadcasting Services and Electronic Services since 1 January 2019 (MOSS Scheme)**

The Financial Directorate of the SR published information on changes to the use of the MOSS Scheme that will enter into effect on 1 January 2019.

- **Court of Justice of the European Union on VAT**

C 495/17 – Cartrans Spedition SRL v Regional Public Finance Directorate, Romania – Exemption from VAT for Export-Related Services

Council Directive 2006/112/EC of 28 November 2006 on the common system of VAT ("VAT Directive") prevents the tax practice of a Member State under which an exemption from VAT on transport services directly linked to the export of goods and the provision of services performed by intermediaries involved in such transport services requires the submission of a customs declaration on the export of the goods in question. It is for the competent authorities to examine whether the fulfilment of the condition relating to the export of the goods in question may be inferred with a sufficiently high degree of likelihood from the facts available to them. In this respect, the TIR Carnet confirmed by the customs authorities of the country of destination is an element that must be duly considered by such authorities, except where there are reasons to doubt the authenticity or credibility of such a document.

C 664/16 Lucrețiu Hadrian Vădan v National Tax Administration Agency and Regional Public Finance Directorate – Right to Deduct Input VAT Solely Based on an Assessment Resulting from an Expert Report

Articles 167 and 168, Article 178 (a) and Article 179 of the VAT Directive and the principles of the neutrality and proportionality must be interpreted as meaning that a taxable person who is unable to provide evidence of the amount of input VAT they have paid by producing an invoice or any other document, cannot benefit from a right to deduct VAT solely on the basis of an assessment resulting from an expert report commissioned by a national court.

C 295/17 MEO – Serviços de Comunicações e Multimédia SA v Tax and Customs Authority, Portugal – A Predetermined Amount Charged Upon Early Contract Termination

Article 2 (1) (c) of the VAT Directive must be interpreted as meaning that the predetermined amount charged by a service provider in the event of early termination of a service contract with a minimum commitment period on the part of the customer, or for reasons attributable to the customer, this amount being the same as the amount that the service provider would have charged for the remainder of that period had the contract not been terminated early, to be verified by the national court, must be regarded as the consideration for the provision of services and is subject to VAT.

In this respect, it is irrelevant that the purpose is the intention of the service provider to deter customers from disregarding the minimum commitment period and to make good the damage sustained by the service provider as a result of the failure to comply with such a period and the fact that the remuneration of an intermediary for concluding a contract with a minimum commitment period is higher than the remuneration for contracts without a commitment period, or the fact that the amount payable by the customer to the service provider for early contract termination is classified under the national law as a penalty.

Legal:

- **Amendment to Act No. 5/2004 Coll. on Employment Services**
Simplified employment of foreigners as a solution to the lack of qualified labour
- **Act on the Protection of Persons Reporting Antisocial Activities**
Adoption of a new act enhancing the protection of persons reporting antisocial activities
- **Act on Gambling**
Adoption of a new act comprehensively regulating gambling

Tax Administration:

- **Tax Reliability Index**
The financial administration implemented the tax reliability index. In December 2018, the authority began distributing notices on allocation of benefits to tax entities. The tax reliability index concerns all tax entities registered for income tax that receive income from business activities.

Others:

- **Adopted Amendment to the Social Insurance Act Implementing Annual Reconciliation of Social Insurance Premiums. The Amendment also Amends the Income Tax Act**
The proposed amendment to the Social Insurance Act was adopted and will be effective from 1 January 2019.
- **The Social Insurance Agency Draws Attention to the Change in the Minimum and Maximum Premium Assessment Base**
The amount of the minimum and maximum premium assessment base will increase from 1 January 2019.
- **Amendment to the ECR Act**
On 4 December 2018 in the third reading, the National Council of the Slovak Republic passed an amendment to Act No. 289/2008 Coll. on the Use of the Electronic Cash Register ("ECR Act") introducing the system of compulsory electronic sales recording via eKasa in 2019.

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/>**

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

Employee = Digital Ambassador

23 January 2019

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