



Information for clients

Slovakia
20 March 2020

First tax measures of the Slovak Government, further measures discussed

Adopted tax measures

In connection with the given situation, we would like to inform you that the Government of the Slovak Republic has taken the following two measures:

■ Penalties for failure to comply with deadlines for filing personal income tax returns and corporate income tax returns and for non-payment of income tax within the statutory deadline shall not apply. This applies to those taxpayers who have a deadline to file a tax return by 31 March 2020, 30 April 2020 or 31 May 2020. It is assumed that they will meet their obligation to file a tax return and to pay income tax by 30 June 2020.

■ Penalties for healthcare providers for late reporting of withholding tax for the year 2019 and failure to pay this income tax within the statutory deadline shall not apply. It is assumed that the healthcare provider submits this report by 30 June 2020 at the latest and will also pay the tax within that deadline.

If you are interested in using the extension of the deadline for filing the tax return for 2019 and therefore the income tax due, we recommend, despite the above-mentioned measure of the Government of the Slovak Republic, to announce the extension of the deadline to the tax office in a standard way. **Please contact us on this matter immediately.**



Measures discussed

We note that also other measures are proposed, including:

- the possibility of deferring loan repayments;
- providing short-term low-interest loans to enterprises in selected sectors;
- non-payment of social security and health insurance contributions and the payroll tax for employees who cannot work due to the government measures;
- simplifying the conditions for providing a contribution to maintain a job for SMEs and sole traders.

We continue to monitor the situation and will keep you informed of any changes.

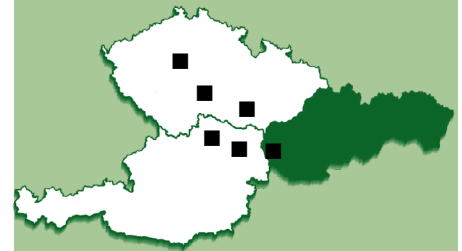
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