



Client information No. 6

Slovakia
October 2014

In August 2014 amendment of the Act on value added tax and related legal regulations was published in the Collection of Laws. The amendment enters into effect on 1 October 2014 apart from certain provisions, which enter into effect on 1 January and/or 1 July 2015. In this client information we inform you only on the most important amendments of these laws.



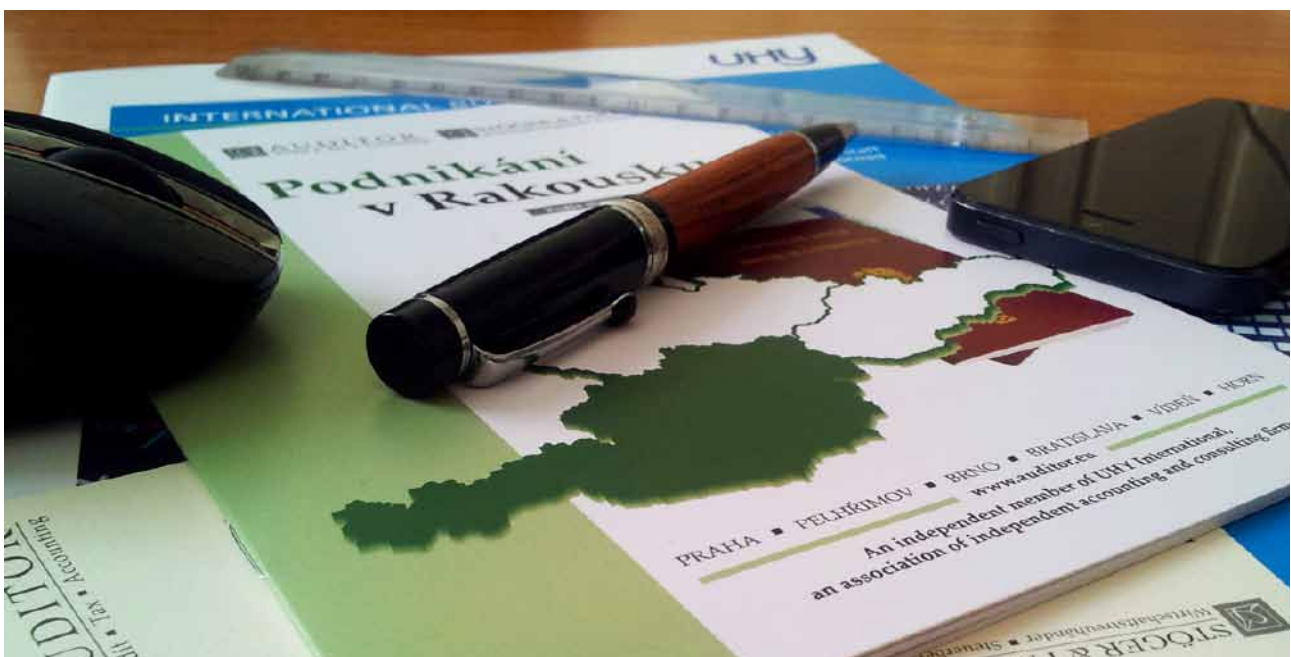
Value added tax

The limit for filing quarterly summary statements is reduced from the EUR 100,000 to EUR 50,000. From 1 October the payer may file a summary statement on a quarterly base in case that the value of goods delivered to another member state does not exceed in the respective calendar quarter and at the same

time in the previous four calendar quarters the value of EUR 50,000.

Tax Regulation

The provision is cancelled according to which the representative (other than a tax advisor or lawyer) may represent only one taxpayer at one tax administrator. From 1 January 2015 the representatives





to deliver all filings to taxpayers electronically, namely to 1 January 2016.

As of 1 July 2015, the possibility of executing a partial protocol during the tax inspection is introduced for the tax administrator. The main aim of this institute is the possibility for the tax administrator to return a part of the excess VAT to the taxpayer in such case when during the tax inspection it is found that a part of the excess VAT was claimed legitimately. However, by delivery of the partial protocol the tax inspection is not completed yet. ■

representing more than one taxpayer at one tax authority will be no more excluded.

The amendment postpones the term by one year from which the financial authority will be obliged

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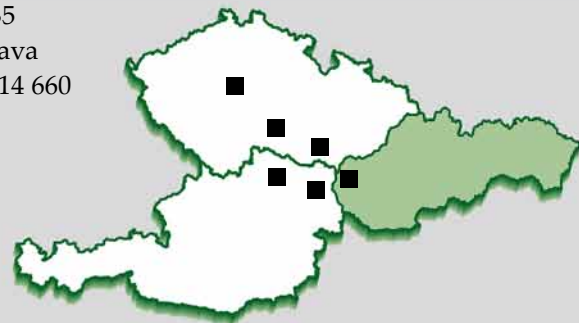
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