



## Information for clients No. 1

Slovak Republic  
September 2015

### Approval and publishing of the annual financial statements 2014

*We would like to make you aware of duties connected with the approval and publishing of the annual financial statements for the year 2014.*

#### Approval of the financial statements

In comparison with the **General partnership** or **Limited partnership**, in which case the term for present of the financial statements for approval is not limited by law, the statutory body of the **Private limited liability company** and **Joint-stock company** body is obliged to present of the financial statements for approval to the general meeting within six months after the end of the accounting period.

There is no legal term for approval of the financial statements by the general meeting.

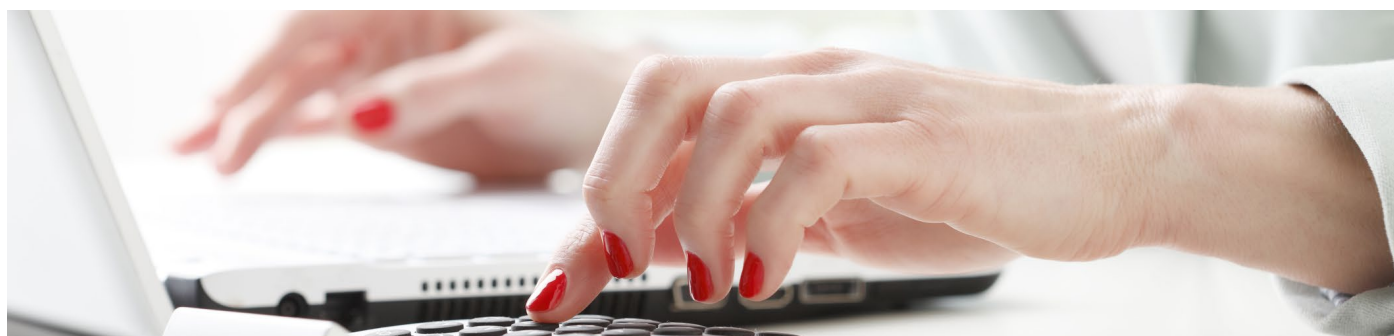
#### Publishing of the financial statements

The **publishing obligation** of the financial statements will be already fulfilled by its **submission to the tax administrator by the deadline for filling the tax return.**



If by the deadline for filing the tax return the General meeting also **approves** the financial statements, the tax payer shall send such approved financial statements to the tax administrator.

If by the deadline for filing the tax return the financial statements **were not approved** yet, the unapproved financial statements shall be sent to the tax administrator by the deadline for filing the tax return.





### Notice about the approval of the statements

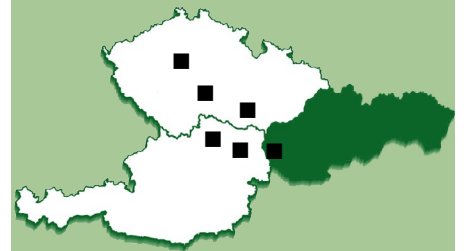
Following the additional approval of the financial statements, the tax payer does not repeatedly send the financial statements to the tax administrator but only sends **notice of the approval date** of the financial statements and that no later than **within five business days** as of approval of the financial statements.

Shall you need our assistance concerning the preparation of the documents regarding approval of the annual financial statements or preparation of the notice about the approval of the financial statements it is necessary to inform us as soon as possible. ■

### AUDITOR in Central Europe

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