



## Client information No. 3

Slovakia  
May 2014

*We would hereby like to draw your attention to the obligations related to publishing the financial statements compiled as at 31 December 2013 and thereafter.*

### Publishing of Financial Statements

Unlike in 2013 when the tax payers were obliged to send the financial statements for publishing to the collection of deeds of the Commercial Register, with effect as of 1 January 2014, new rules apply to tax payers.

The tax payer **fulfils the publishing obligation** of the financial statements already **by its submission to the tax administrator by the deadline for filing the tax return.**

Tax payers with an extended period for filing their tax return shall fulfil their publishing obligation of



the financial statements by its submission to the tax administrator **by the extended deadline for tax return submission.**

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.





within five business days as of approval of the financial statements.

If you wish for us to report the approval of the financial statements to the tax authority, **please inform us immediately of this fact after approval** of the financial statements so that the prescribed deadlines can be observed.

Documents saved in the register of financial statements are made available at [www.registeruz.sk](http://www.registeruz.sk). ■

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.

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

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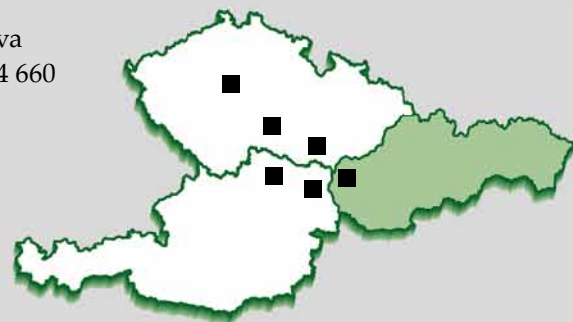
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