

Overview of repealed tax measures and deadlines for fundamental obligations of tax entities under the amended Lex Corona

Income tax measures repealed as of 30 September 2020	New deadline
§ 21 – Filing of tax returns and payment of tax until the end of the calendar month following the end of the pandemic	by 02/11/2020 (31/10/2020 falls on a Saturday)
§ 22 – Allocation and use of a portion of paid income tax	
<ul style="list-style-type: none"> • Statement of allocation of a portion of tax paid by a taxpayer for whom the employer has prepared an annual payroll reconciliation can be filed until the end of the second calendar month following the end of the pandemic (provided that the filing deadline expired during the pandemic) 	by 30/11/2020
<ul style="list-style-type: none"> • Confirmation of payment of tax for the purpose of tax assignment issued by the employer upon the employee’s request by the 15th day of the second calendar month following the end of the pandemic 	by 15/11/2020
<ul style="list-style-type: none"> • Disclosure of specification of the portion of paid tax received by a beneficiary in 2018 – until the end of the calendar month following the end of the pandemic 	by 02/11/2020 (by 31/10/2020)
<ul style="list-style-type: none"> • Allocation of a portion of paid tax by the tax authority to the beneficiary within three months after the deadline for the filing of a tax return under Lex Corona 	by 31/01/2021
§ 23 – Postponement of the deadline for the filing of a notification on the reduction and payment of income tax by healthcare providers until the end of the calendar month following the pandemic	by 31/10/2020
§ 24 – Report and annual payroll reconciliation	
<ul style="list-style-type: none"> • Postponement of the filing of a report on tax settlement and on a dependent activity income summary until the end of the second calendar month following the end of the pandemic 	by 30/11/2020
<ul style="list-style-type: none"> • Extension of the deadline for annual payroll reconciliation and income tax calculation until the end of the calendar month following the end of the pandemic 	by 02/11/2020 (by 31/10/2020)
<ul style="list-style-type: none"> • Postponement of the deadline for delivery of confirmation of annual payroll reconciliation until the end of the second calendar month following the end of the pandemic 	by 30/11/2020

Income tax measures repealed as of 30 September 2020	New deadline
<p>§ 24a – Payment of income tax advances <u>by the deadline for filing a tax return:</u></p>	<p>payment of advances after the deadline for tax return filing:</p>
<ul style="list-style-type: none"> • Non-payment of advances if revenues dropped by at least 40% (for the period starting in May, advances for September at the latest) 	<p>for the last time advances payable in 9/2020</p>
<ul style="list-style-type: none"> • Possibility to pay advances by the deadline for filing a tax return for 2019 if the taxpayer filed his or her tax return before the end of the pandemic: <ul style="list-style-type: none"> – If, based on a tax return filed for 2019, the taxpayer’s tax liability exceeds the one arising from his or her tax return for 2018, the amount of his or her tax advances remained unchanged. 	<p>from 01/11/2020 based on a filed tax return for the 2019 tax period</p>
<ul style="list-style-type: none"> • Non-payment of advances on the basis of a tax return for 2018 <ul style="list-style-type: none"> - If, based on a filed tax return for 2019, tax liability was created for the taxpayer, however, the taxpayer did not have this liability based on his or her tax return for 2018. 	<p>from 01/11/2020 based on a filed tax return for the 2019 taxable period</p>
<p>Note: Under par. 7, settlement (payment) of the difference in advances paid and payable from the start of the tax period until the deadline for filing a tax return (30/10/2020) shall not be carried out under this Section (see the conditions under Section 24a of Lex Corona) in the event they are lower than the ones arising from the 2019 tax return.</p>	
Accounting measures repealed as of 30 September 2020	
<p>§ 20</p> <ul style="list-style-type: none"> • Deadlines for the deposition of financial statements, annual reports and auditor reports in the financial statements register by the end of the third calendar month after the end of the pandemic or until the expiration of the tax return, depending on which expires sooner. 	
<ul style="list-style-type: none"> - Drawing up and deposition of financial statements in the financial accounts register for a taxpayer who files an income tax return by 31 October 2020: 	<p>by 02/11/2020 (by 31/10/2020)</p>
<ul style="list-style-type: none"> - Drawing up and deposition of financial statements in the financial accounts register for a taxpayer who does not file a tax return: 	<p>by 31/12/2020</p>
<ul style="list-style-type: none"> • Deadlines under the Accounting Act are considered to have been complied with if omitted obligations are fulfilled until the third calendar month after the end of the pandemic 	<p>by 31/12/2020</p>

VAT measures repealed as of 30 September 2020	
<p>§ 24j – Deadlines for the payment of underpayments as a condition for return overpayments shall be returned within 30 days if payment of customs underpayments and mandatory insurance underpayments under specific acts payable during the pandemic is carried out until the end of the calendar month following the end of the pandemic</p>	<p>by 02/11/2020</p>
Motor vehicle tax measures repealed as of 30 September 2020	
<p>§ 18 – Extended deadline for filing a motor vehicle tax return and payment which did not expire before the pandemic: until the end of the calendar month following the end of the pandemic</p>	<p>by 02/11/2020 (by 31/10/2020)</p>
<p>§ 18a – Non-payment of motor vehicle advances payable during the pandemic period starting in April; (April to September) the taxpayer does not settle advances for 4-9/2020 – he or she shall settle the motor vehicle tax upon the filing of his or her motor vehicle tax return</p>	<p>advances due from 10/2020 must be paid (pandemic period ends on 30/09/2020)</p>
Tax administration measures repealed as of 30 September 2020	
<p>§ 3 – Electronic document delivery without the need for subsequent delivery in a paper format</p>	<p>until 30/09/2020</p>
<p>§ 4 – Remission of a missed deadline which expired during the pandemic if the missed act is performed until the end of the calendar month after the end of the pandemic</p>	<p>missed acts must be performed by 02/11/2020</p>
<p>§ 6 – Interruption of a tax inspection upon the taxpayer’s request until the end of the pandemic</p>	<p>tax inspections interrupted until 30/09/2020</p>
<p>§ 8 – Interruption of tax proceedings upon the taxpayer’s request until the end of the pandemic</p>	<p>tax proceedings interrupted until 30/09/2020</p>
<p>§ 9 – Termination of the right to assess tax and limitation of time and termination of the right to collect tax underpayments during the pandemic</p>	<p>interruption of the deadline for termination of rights until 30/09/2020</p>

Tax administration measures repealed as of 30 September 2020	
<p>§ 10 – A payable tax amount that becomes due during the pandemic shall not be considered a tax underpayment provided that it is paid until the end of the calendar month after the end of the pandemic</p>	<p>payable amounts paid by 02/11/2020 (by 31/10/2020) are not considered to be tax arrears</p>
<p>§ 11 – Suspended tax execution during the pandemic</p>	<p>tax executions continue from 01/10/2020</p>
<p>§ 12 – Administrative offences</p> <ul style="list-style-type: none"> • A taxpayer is not sanctioned for the failure to submit an additional income tax return which becomes due during the pandemic if the taxpayer fulfils this obligation until the end of the calendar month after the end of the pandemic 	<p>by 02/11/2020 (by 31/10/2020)</p>
<ul style="list-style-type: none"> • Penalty for entering an increased income tax in an additional income tax return filed during the pandemic is calculated only until the starting day of the pandemic 	-
<ul style="list-style-type: none"> • Non-assessment of late payment interest if a tax entity pays income tax which becomes due during the pandemic – until the end of the calendar month following the pandemic 	<p>income tax paid by 02/11/2020 (by 31/10/2020)</p>

Measures whose application is repealed as of 31 December 2020	
<p>§ 7 – Publication in the financial administration lists; during the pandemic the Financial Directorate of the Slovak Republic does not update the published list of tax debtors, the list of VAT payers with reasons for registration termination and the list of removed VAT payers.</p>	<p>until 31/12/2020</p>
<p>§ 24i – Non-publication in certain lists for repeated failure to comply with VAT obligations, if the taxpayer fulfils these obligations until the end of the calendar month following the end of the pandemic</p>	<p>until 31/12/2020</p>

Please note:

This document is indicative and serves to provide a general summary of tax and contribution deadlines.