

Slovak Republic

Last update: 11 October 2006

Items	Contents
Competent Authority	Tax and Customs Section in the Ministry of Finance * <i>Address of Ministry of Finance:</i> Ministerstvo Finančii Slovenskej Republiky Sekcia danova a colna 651 / Odbor 75 / Štefanovičova 5 810 05 Bratislava tel 00 421 2 5958 3498 or 00 421 2 5958 3499 / fax 00 421 5249 5456 E-mail: zrihakova@mfsr.sk
Organization	The Tax and Customs Section in tax administration deals with MAP and MAP APA cases.
Scope of MAP & MAP APA	MAP is used to solve the double taxation of a particular taxpayer.
Domestic guidelines & administrative arrangements	Income Tax Law has the provisions concerning transfer pricing.
Time for filing	N/A
Form of request	N/A
Documentation requirement	No special requirements. * The taxpayer has to provide documentation in accordance with domestic tax legislation.
User fees	None
Tax collection / penalty / interest	No special treatment
Other dispute resolution mechanisms	The EU Arbitration Convention will be binding after the accession to EU and ratification of the Convention
Government Website	http://www.finance.gov.sk/mfsr/mfsr.nsf/vdb_News_E?OpenView&Count=20