

Slovak Republic Dispute Resolution Profile

(Last updated: 7 August 2020)

General Information

- **Slovak Republic tax treaties are available at:**

Tax treaties are available online on the official website of the Financial Administration of the Slovak Republic and on the official website of the Ministry of finance of the Slovak Republic:

<https://www.financnasprava.sk/sk/financna-sprava/legislativa/dane/priame-dane/dan-z-prijmov/medzinarodne-zdanenie>

<https://www.mfsr.sk/sk/dane-cla-uctovnictvo/priame-dane/dane-z-prijmu/zmluvy-zamedzeni-dvojiteho-zdanenia/>

- **MAP requests should be made to:**

Competent authority for MAP requests in the Slovak Republic is Ministry of Finance of the Slovak Republic.
The MAP request should be submitted to the Ministry of Finance of the Slovak Republic.

Contact details are as follows:

Ministerstvo financií SR

Štefanovičova 5, 872 82 Bratislava

Email: podatelna@mfsr.sk

- **APA requests should be made to:**

Competent authority for dealing with the APA request is the Financial Administration of the Slovak Republic.

Bilateral and multilateral APAs are resolved by competent authority for MAP – Ministry of Finance of the Slovak Republic.

Official APA request (unilateral, bilateral or multilateral) should be submitted to the Office for Selected Economic Subjects (Úrad pre vybrané hospodárske subjekty).

Contact details are as follows:

Úrad pre vybrané hospodárske subjekty
Address: Radlinského 37, 817 73 Bratislava
Email: uvhs.kontakt@financnasprava.sk
Tel.: +421 2 5737 8111
Fax: +421 2 5737 8770

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	DTT that the Slovak Republic has concluded include provisions dealing with resolving difficulties or doubts arising as to the interpretation or application of the DTT, but the agreements are not published.	www.financnasprava.sk Online availability of the DTT in Slovak language
2.	Are bilateral APA programmes implemented? If yes:	Yes	Income Tax Act N. 595/2003 Coll. as later amended includes provisions as regards APA programme (unilateral, bilateral and multilateral).	www.financnasprava.sk https://www.slov-lex.sk/domov https://www.slov-lex.sk/web/en Income Tax Act
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	Yes	Income Tax Act N. 595/2003 Coll. as later amended provides for a possibility of roll-back of APA, subject to agreement with the other Competent Authority	www.financnasprava.sk Income Tax Act, Section 18
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	Yes	There is a specific timeline for filing of an APA request – 60 days prior the tax year for which it will be applicable.	www.financnasprava.sk Income Tax Act
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's 	Yes	There are special guidelines for the taxpayers on how to access and use APA, it is published on the official website of the Financial Administration.	www.financnasprava.sk

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	request for bilateral APA assistance, publicly available?			
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	Yes	According to the Income Tax Act and Tax Procedural Code taxpayers are charged for unilateral and bilateral/multilateral APA request, the fee is 30 000 EUR in case of bilateral APA. Detailed information is provided in the guidance.	www.financnasprava.sk
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	Yes	Statistics relating to bilateral APAs can be made accessible to public.	https://ec.europa.eu/taxation_customs/sites/taxation/files/2016_jptf_apa_statistics_en.pdf
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	The tax officials dealing with examination of taxpayers or APA requests have been provided specialized education and regular systematic training in the area of the DTT application and transfer pricing.	Annual reports of the Financial administration www.financnasprava.sk
4.	Is other information available on preventing tax treaty-related disputes?	Yes	Guidance for the taxpayers in different areas of DTT application are available on the official website of the Financial Administration.	www.financnasprava.sk

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”)).

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

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B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	TP cases are covered within the scope of MAP	-
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes		-
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	These issues are not excluded.	-
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	There is no restriction for these issues.	-
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	These cases are not excluded from the scope of MAP.	-
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	Yes	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies	Yes	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	provided by the domestic law of your jurisdiction?			
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	Taxpayers have access to MAP in such cases; however, in case of a final court decision which cannot be appealed, the Ministry of Finance is bound by the decision of the court. As regards administrative decisions by the Tax Authority or the Financial Directorate, these can be overruled by the Ministry of Finance.	-
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	-	https://www.mfsr.sk/files/archiv/financny-spravodajca/4577/42/Metodicke-usmernenie-Ministerstva-financii-Slovenskej-republiky.pdf
14.	Are there specific timeline for the filing of a MAP request?	Yes	There is specific timeline – 2 or 3 years depending on the particular treaty (3 years in most treaties)	-
15.	Are guidance on multilateral MAPs publicly available?	No	There is no specific guidance available. Guidance on MAP in general is available; please refer to question 13 above.	-
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	<p>Tax collection procedures are not automatically suspended during a MAP case. However, collection of tax may be suspended upon request of the taxpayer concerned, subject to approval by the Slovak tax authorities.</p> <p>The tax administration procedures can be interrupted in accordance to Article 61 of Tax Procedural Code, which has been also invoked in cases of initiation of Mutual Agreement Procedures in respect of Transfer Pricing cases.</p>	-

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			In addition to this, Article 57 of the same Act permits suspension of tax collection.	
17.	Are there any fees charged to taxpayers for a MAP request?	No	There are no fees for a MAP request.	-
18.	Is there any other information available on availability and access to MAP?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No	-	-
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	-	http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics.htm
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	No	Standard domestic rules apply regarding interest: Interest, which applies for the late payment of tax, is charged on unpaid tax. Interest is paid by the tax authorities to the taxpayer upon repayment of overpaid tax only in situations where the refund is overdue (i.e. tax authorities are late with the payment of the refund).	-
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No	-	-
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	Yes	Under the EU Dispute Resolution Mechanism or the EU Arbitration Convention.	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	No	There are no legal limitations.	-
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	No	-	-
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	No	There is no special guidance available.	-
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? 	No	-	-
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	There is no restriction.	-
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP	No	However, the obligation for corresponding adjustment is stipulated in the Income Tax Act even for situations where there is no equivalent of paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?		Taxation Convention.	
27.	Is there any other information available on resolution of MAP cases?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	The general provisions for adjusting the amount of tax apply in such cases.	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	The general provisions for adjusting the amount of tax apply in such cases.	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	-	-
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-