



Daňovky

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Legal
Taxes
In brief

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New duties for online intermediation services

As of 12 July 2020, the Regulation (EU) 2019/1150 of the European Parliament and of the Council on promoting fairness and transparency for business users of online intermediation services ("regulation") has become effective. We have prepared an overview of the most important changes and duties for providers of the online intermediation services ("provider"), brought about by the application of the regulation.



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1. Terms and conditions.

The regulation places a great emphasis on the wording and publicity of a terms and conditions of an online intermediation services. Terms and conditions shall be drafted in plain and intelligible language, easily and anytime available for all users.

According to the regulation the provider is obliged to announce changes in its' terms and conditions at least 15 days before its effectivity on a durable medium to all business users. Pursuant to the regulation, a durable medium is any instrument which enables business users to store information addressed personally to them in a way accessible for future reference and for a period of time adequate for the purposes of the information and allows the unchanged reproduction of the information stored.

Retroactive changes of a terms and conditions of the online intermediation services are prohibited.

Additionally, each user shall have right to terminate the contract with provider before the effectivity of the new terms and conditions.

Breach of the obligations above arising from the regulation causes partial, or in certain cases, full invalidity of the terms and conditions.

2. Termination or suspension of a services to a commercial user.

The regulation stipulate following obligations:

- to set out the grounds for decision to suspend or terminate or impose any other kind of restriction upon, in whole or in part, provision of their online intermediation services to business users in the terms and conditions;
- to provide a reasoning of a decision on restriction/suspension of the provision of its online intermediation services in relation to individual goods or services to a business user before or at the moment of effectivity of the decision;
- to provide reasoning of termination of all services to a business user at least 30 days before the day of effectivity of the decision;
- in case of restriction/suspension/termination of services to a business user, give an opportunity to clarify the facts

and circumstances based on which the online intermediary services were restricted/suspended/terminated to a business user in the framework of the internal complaint-handling process;

- stipulate information on the conditions under which business users can terminate the contractual relationship with the provider of online intermediation services.

3. Obligation in connection with ranking of the products/services on the online intermediation service and any differentiated treatment.

According to the regulation, a provider shall stipulate in the terms and conditions following:

- the main parameters determining ranking of provided goods/services and the reasons for the relative importance of those main parameters as opposed to other parameters.
- In case that it is possible to influence the ranking for remuneration to a provider, description of those possibilities in the terms and conditions.
- description of any differentiated treatment which they give, or might give, in relation to goods or services offered to consumers.

4. Obligations in connection to collection of a data.

The regulation introduces a several obligations to providers regarding collection of personal data or the other data, which users provide for the purpose of use of the online intermediation services or which where are generated through the provision of those services.

5. Internal complaint-handling system and mediation.

The regulation introduces following obligation for providers who are not a small or micro-sized enterprise (has at least 50 employees and annual turnover is at least EUR 10 million):

A) Obligation to provide for and internal complaint-handling system of a business users.

Requirements of an internal complaint-handling system:

- easily accessible and free of charge for business users,
- shall ensure handling of complaints within a reasonable time frame,
- based on the principles of transparency and equal treatment applied to equivalent situations, and
- must treats complaints in a manner which is proportionate to their importance and complexity.

B) Obligation to secure settlement of disputes by a mediation.

In case of mediation, providers are obliged to state in their terms and conditions at least two mediators who are willing to assist in the out-of-court solution of these disputes between the providers and the commercial user.



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The main changes in the amendment to the Income Tax Act after the first reading

The government's draft amendment to the Income Tax Act was discussed in the first reading at the September meeting of the National Council of the Slovak Republic. The government's draft, among other things, introduces rules for controlled foreign companies or so-called CFC rules also for individuals.



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The government's draft amendment to the Income Tax Act, which was discussed at the first reading at the September meeting, contains inter alia the following changes:

1. The amendment to the Act implements the Council Directive (EU) in respect of the **hybrid mismatches with third countries**. The rules for a reverse hybrid entity are introduced. These rules prevent existence of hybrid mismatches by considering transparent entity as a taxpayer if the entity is considered as a taxpayer by its founder. The aim of these rules is to strengthen protection against aggressive tax planning.
2. The rules for **controlled foreign companies** should be also applied **to individuals**. In general, it is the taxation of individuals, Slovak tax residents who own shares in foreign legal entities or control foreign legal entities in a different way. These rules should be applied to the profits of foreign legal entities, whose income has not been taxed at least by the minimum effective tax rate, or these entities are seated in the so-called non-cooperating countries and the relevant individual has a control or owns share exceeding 10%.

There should be exemption from the application of the above CFC rules for taxpayers of an EU member state (including Iceland, Norway, Liechtenstein) who actually perform an economic activity in that state, so that they have staff, premises and tangible and intangible assets in that state.

This type of income should only be taxable if it exceeds EUR 100,000 for one individual from all foreign controlled companies for a tax period. The proposed tax rate is the same as in case of dividend taxation of 7% or 35% in the case of a controlled foreign company from a non-cooperating country.

3. **Payments provided within the active labor policy** for projects that support the retention of employees in connection with the declaration of a state of emergency, emergency situation or special situation according to the Employment Services Act should be **exempted from tax**.

4. The Tax Authorities will **notify** taxpayers **of the amount and the due date of income tax prepayments** based on the filed tax return. According to the draft law, the Tax Authorities shall notify the taxpayer not later than 5 days before the due date of the tax prepayments, unless the Tax Authorities issue a decision on the payment of advances otherwise.

5. It is proposed to **cancel the obligation to settle tax prepayments** paid by the deadline for filing a tax return for legal entities within 1 month after the deadline for filing a tax return. Tax prepayments paid for the relevant tax period will be credited against tax due for that tax period.

We will keep you informed about the next steps of the legislative process.



Deadline for filing the tax returns was announced

The Government approved the amendment to the Act on certain extraordinary measures in the financial area in connection with the spreading of a hazardous infectious human illness COVID-19 (Lex Corona). The Aim of the Amendment is to finish the pandemic period that is decisive for specific financial measures. The Amendment is yet to be approved by the Parliament.



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The Slovak Government approved on 16 September 2020 the amendment to the Act on certain extraordinary measures in the financial area in connection with the spreading of a hazardous infectious human illness COVID-19 (Lex Corona). The Amendment finishes so called pandemic period to which many tax and accounting deadlines are linked to.

One of the most important deadlines is deadline for filing of the income tax return which is in accordance with Article 21 of Lex Corona set to the end of the calendar month following the end of the pandemic period. In accordance with the draft Amendment the pandemic period shall end on **30 September 2020** and the deadline for filing of the income tax returns for the tax periods with the original deadline during the pandemic period will be **2 November 2020** (31 October 2020 is a Saturday).

The Amendment should be discussed by the Slovak Parliament in the shortened legislative procedure during the current meeting. The proposed effective date is 29 September 2020. We will keep you informed about the next steps in the legislative process.



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The rental subsidy is available also for businesses in difficulty

The Ministry of Economy of the Slovak Republic expanded the range of entities that can get the rental subsidy.



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The subsidy is available for the companies that have been defined as companies in difficulty by the scheme. Micro and small enterprises in difficulty will be subject to the same conditions as other enterprises. Medium and large enterprises will follow the scheme de minimis which limits the amount of aid per enterprise to EUR 200 000. Change is also that the applications for subsidy can be signed not only by the statutory representatives but also by authorized persons. Detailed information is available at <https://najmy.mhsr.sk/>.



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Main amendments to the Act on Accounting and the Commercial Code resulting from "Podnikatelske kilecko"

"Podnikatelske kilecko" introduced changes to several laws. Our accounting advisory experts focused on amendments related to increase in the criteria of size for financial statements to be audited and simplification of an increase in share capital from own resources.



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[Accounting News](#) discusses amendments to two laws:

- Act No. 431/2002 Coll. on Accounting (Act on Accounting): increase in the criteria of size for financial statements to be audited (please note that the criteria of size were also increased as of 1 January 2020),
- the Commercial Code: simplification of an increase in share capital from own resources.



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