SLOVAK REPUBLIC

SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?

No

2. Do you have a single definition of SME that applies for most direct tax purposes?

No special definition for taxation purposes.
We follow the Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (2003/361/EC), i.e. less than 250 employees and annual turnover not exceeding 50 million EUR and/or an annual balance sheet not exceeding 43 million EUR. However, this rule is not laid down in the Income Tax Act.

3. Do you apply a specific SME definition for transfer pricing purposes?

No

4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

There are no specific services for SME in this field. We apply general legislation – APAs are available for all types of taxpayers. Contact tax authority is the relevant tax office.

5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

No

6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?

No. We have the same approach for all related parties, regardless of whether they are classified as SME.

7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?

Tax offices are contact points for all taxpayers in the Slovak Republic. There is no specific tax office for SME. A taxpayer may contact the Financial Directorate of the Slovak Republic either by telephone, or in writing in case of any questions.
8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?

A taxpayer contacts a local tax office in order to receive APA.

9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?

As it is already mentioned above, a taxpayer always contacts a local tax office. There is no special tax office for SMEs.