

## Slovak Republic

1. The Slovak Republic was first reviewed during the 2017/2018 peer review. This report is supplementary to Slovak Republic's 2017/2018 peer review report (OECD, 2018<sup>[1]</sup>). The first filing obligation for a CbC report in the Slovak Republic applies to reporting fiscal years commencing on or after 1 January 2016.

### Summary of key findings

2. The Slovak Republic's implementation of the Action 13 minimum standard meets all applicable terms of reference (OECD, 2017<sup>[2]</sup>).

### Part A: The domestic legal and administrative framework

3. The Slovak Republic has primary law in place for implementing the BEPS Action 13 minimum standard<sup>1</sup> establishing the necessary requirements, including the filing and reporting obligations. No guidance was published.

#### *(a) Parent entity filing obligation*

4. No changes were identified with respect to the parent entity filing obligation.

#### *(b) Scope and timing of parent entity filing*

5. No changes were identified with respect to the scope and timing of parent entity filing.

#### *(c) Limitation on local filing obligation*

6. No changes were identified with respect to the limitation on local filing obligation.

#### *(d) Limitation on local filing in case of surrogate filing*

7. No changes were identified with respect to the limitation on local filing in case of surrogate filing.

#### *(e) Effective implementation*

8. No changes were identified with respect to the effective implementation.

#### **Conclusion**

9. There is no change to the conclusion in relation to the domestic legal and administration framework for the Slovak Republic since the previous peer review. The Slovak Republic meets all the terms of reference relating to the domestic legal and administrative framework.

## Part B: The exchange of information framework

### *(a) Exchange of information framework*

10. As of 31 May 2019, the Slovak Republic has 67 bilateral relationships in place for the exchange of CbC reports, including those activated under the CbC MCAA, under bilateral CAAs and under the EU Council Directive (2016/881/EU). Within the context of its international exchange of information agreements that allow automatic exchange of tax information, Slovak Republic has taken steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that currently meet the confidentiality, consistency and appropriate use conditions. Regarding the Slovak Republic's exchange of information framework, no inconsistencies with the terms of reference were identified.<sup>2</sup>

### *(b) Content of information exchanged*

11. The Slovak Republic has written procedures in place that are intended to ensure that each of the mandatory fields of information as required in the CbC template are present in the information exchanged. It has provided details in relation to these processes.

12. Peer input was received from one jurisdiction in relation to the content of information exchanged. No concerns were reported in respect of the content of information exchanged.

### *(c) Completeness of exchanges*

13. The Slovak Republic has written procedures in place that are intended to ensure that CbC reports are exchanged with all tax jurisdictions listed in Table 1 of a CbC reporting template with which it should exchange information as per the relevant QCAAs. It has provided details in relation to these processes.

14. Peer input was received from one jurisdiction in relation to the completeness of exchanges. No concerns were reported in respect of the completeness of exchanges.

### *(d) Timeliness of exchanges*

15. The Slovak Republic has written procedures in place that are intended to ensure that the information to be exchanged is transmitted to the relevant jurisdictions in accordance with the timelines provided for in the relevant QCAAs and terms of reference. It has provided details in relation to these processes.

16. Peer input was received from one jurisdiction in relation to the timeliness of exchanges.<sup>3</sup> No concerns were reported in respect of the timeliness of exchanges.

### *(e) Temporary suspension of exchange or termination of QCAA*

17. The Slovak Republic has written procedures in place that are intended to ensure that a temporary suspension of the exchange of information or termination of a relevant QCAA be carried out only as per the conditions set out in the QCAA. It has provided details in relation to those processes.

18. Peer input was received from one jurisdiction in relation to a temporary suspension of exchange or termination of a QCAA. No concerns were reported in respect of the temporary suspension of exchange or termination of QCAA.

***(f) Consultation with other Competent Authority before determining systemic failure or significant non-compliance***

19. The Slovak Republic has written procedures in place that are intended to ensure that the Competent Authority consults with the other Competent Authority prior to making a determination that there is or has been significant non-compliance with the terms of the relevant QCAA or that the other Competent Authority has caused a systemic failure. It has provided details in relation to those processes.

20. Peer input was received from one jurisdiction in relation to the requirement for a consultation before determining systemic failure or significant non-compliance. No concerns were reported in respect of consultation with the other Competent Authority before determining systemic failure or significant non-compliance.

***(g) Format for information exchange***

21. The Slovak Republic confirms that it uses the OECD XML Schema and User Guide (OECD, 2017<sup>[6]</sup>) for the international exchange of CbC reports.

22. Peer input was received from one jurisdiction in relation to the format for information exchange. No concerns were reported in respect of the format of information exchange.

***(h) Method for transmission***

23. The Slovak Republic indicates that it uses the Common Transmission System to exchange CbC reports.<sup>4</sup>

24. Peer input was received from one jurisdiction in relation to the method for transmission. No concerns were reported in respect of the method used for transmission.

***Conclusion***

25. The Slovak Republic has in place the necessary processes to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework. The Slovak Republic meets all the terms of reference regarding the exchange of information.

## **Part C: Appropriate use**

26. No changes were identified in respect of appropriate use. There were no recommendations issued in the 2017/2018 peer review.

27. No information or peer input was received for the reviewed jurisdiction suggesting any issues with appropriate use. There are no concerns to be reported in respect of appropriate use.

***Conclusion***

28. The Slovak Republic meets all the terms of reference relating to the appropriate use of CbC reports.

## Summary of recommendations on the implementation of country-by-country reporting

Aspect of the implementation that should be improved		Recommendation for improvement
Part A	Domestic legal and administrative framework	-
Part B	Exchange of information framework	-
Part C	Appropriate use	-

## Notes

<sup>1</sup> Primary law consists of Act 43/2017 Coll. amending and supplementing Act No. 442/2012 Coll. on International Assistance and Cooperation in Tax Administration adopted on 1 February 2017. No secondary law was published.

<sup>2</sup> No inconsistency with the terms of reference will be identified where a QCAA is not in effect with one or more jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions, but this is due to circumstances that are not under the control of the reviewed jurisdiction. This may include, for example, where the other jurisdiction intends to exchange CbC reports using the MCAA but it does not have the Convention in effect for the relevant fiscal period, or where the other jurisdiction has declined to have a QCAA in effect with the reviewed jurisdiction.

<sup>3</sup> Delays due entirely to the fact that an exchange partner was not able to participate in the exchange of CbC reports are not considered to raise concerns with respect to the jurisdiction under review.

<sup>4</sup> Countries exchanging under the EU Council Directive (2016/881/EU) use the Common Communication Network (CCN).



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