

## 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.