

## Slovakia publishes final legislation implementing Mandatory Disclosure Rules

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### Executive summary

On 14 October 2019, the Slovak Government published in the Collection of Laws the final legislation that transposes the Directive on Administrative Cooperation in Taxation (the Directive - also referred to as DAC6) introducing Mandatory Disclosure Rules (MDR) in Slovakia. The legislation had been approved by the Slovak National Council on 11 September 2019 and signed by the President of the Slovak Republic at the beginning of October.

Under DAC6, taxpayers and intermediaries are required to report cross-border reportable arrangements from 1 July 2020. However, reports will retrospectively cover arrangements where the first step is implemented between 25 June 2018 and 1 July 2020.<sup>1</sup>

### Key highlights

The final Slovak legislation is in line with the draft legislation and follows the Directive to a very large extent. There are no substantial changes to the final legislation compared to the draft legislation. The Slovak legislation will enter into force on 1 July 2020. For a more detailed description of the Slovak legislation, see EY Global Tax Alert, [Slovakia passes draft legislation to implement EU Mandatory Disclosure Rules](#), dated 8 July 2019.

## Next steps

Determining if there is a reportable cross-border arrangement raises complex technical and procedural issues for taxpayers and intermediaries. Taxpayers and intermediaries who have operations in Slovakia should review their policies and strategies for logging and reporting tax arrangements so that they are fully prepared for meeting these obligations.

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### Endnote

1. See EY Global Tax Alert, [EU publishes Directive on new mandatory transparency rules for intermediaries and taxpayers](#), dated 5 June 2018.

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For additional information with respect to this Alert, please contact the following:

#### Ernst & Young, s. r. o., Bratislava

- ▶ Marián Bíž                      marian.biz@sk.ey.com
- ▶ Michaela Bucková              michaela.buckova@sk.ey.com

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