

Slovak Republic

Recent developments relating to MAP in Slovak Republic prior to 15 August 2023

Developments relating to MAP in the tax treaty network

- Due to the MLI taking effect on an increasing number of treaties, more treaties are aligning with the Action 14 minimum standard.

Other developments relating to MAP

- No significant developments since the publication of the latest Action 14 peer review report.

Latest Action 14 Peer Review report

25 May 2021 - <https://doi.org/10.1787/df4ca02e-en>

Tax treaty network of Slovak Republic

- 71 treaties, applicable to 72 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: in force.

Table 1. State of play of Slovak Republic's tax treaty network

Treaties in line with the Action 14 Minimum Standard following MLI impact	Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard	Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard
53*	9	10*

* The tax treaty covering two jurisdictions has been brought in line by the MLI for only one of the two jurisdictions
Source: OECD

Slovak Republic's MAP programme

Organisation of competent authority function

- Director General of the Tax and Customs Section (general supervision and sign-off)
- Director of the Department of Direct Taxes (general supervision and sign-off)
- nine persons in the International Tax Relations Unit:
 - one head of unit
 - eight persons working on MAP cases (all of which work on other tasks as well)
 - generally, three persons work on attribution/allocation cases and five persons work on other cases.

- contact persons for MAP requests:
 - Ministerstvo financií SR, Štefanovičova 5, 872 82 Bratislava
 - Email: podatelna@mfsr.sk.

Figure 1. Competent Authority Organisational Structure



Source: OECD

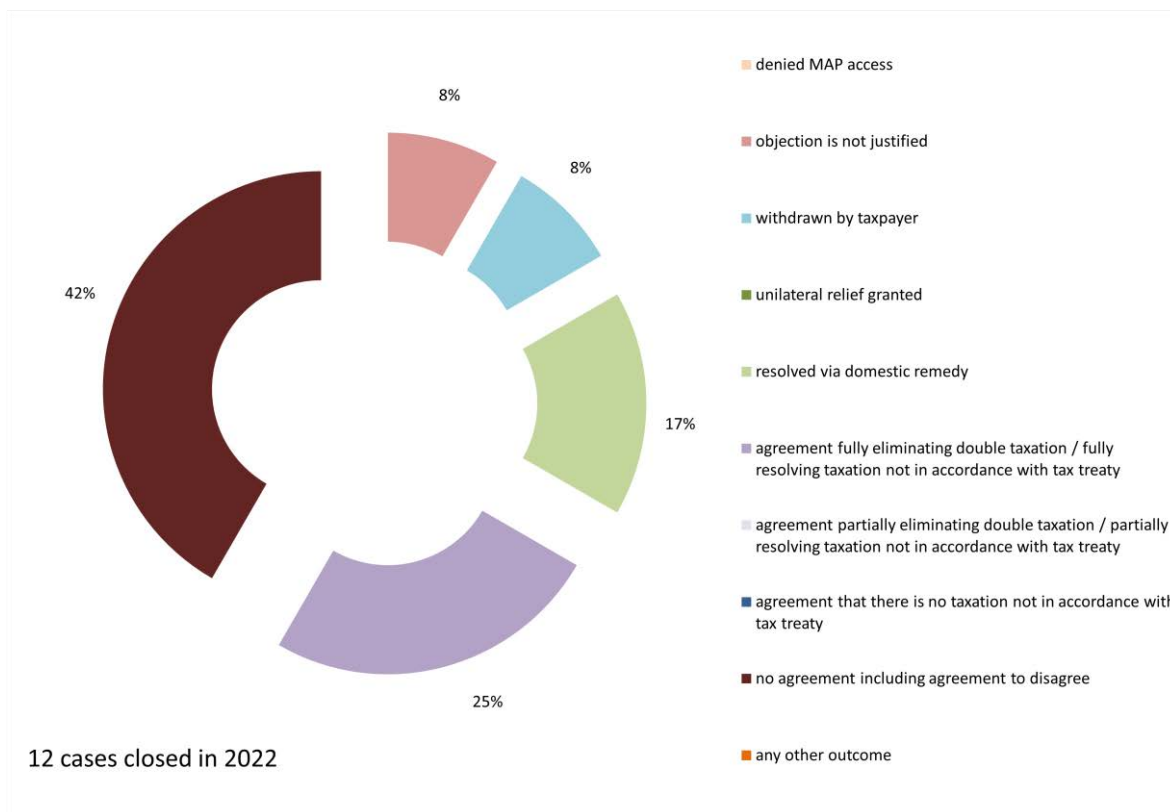
Table 2. Guidance on the MAP process

MAP guidance	Act No. 11/2019 Coll. of 5 December 2018, 16 January 2019	https://www.mfsr.sk/files/archiv/59/Actonthetaxdisputeresolutionrules_190701.pdf (Article 3 to be referred to for form and content of a MAP request, including information requirements)
	Metodické usmernenie Ministerstva financií Slovenskej republiky č. MF/020525/2017-724 k postupom v rámci procedúry vzájomnej dohody	https://www.mfsr.sk/files/archiv/financny-spravodajca/4577/42/Metodicke-usmernenie-Ministerstva-financii-Slovenskej-republiky.pdf
MAP profile	7 August 2020	https://www.oecd.org/tax/dispute/Slovak-Republic-Dispute-Resolution-Profile.pdf

Overview of Slovak Republic's MAP Statistics for 2022

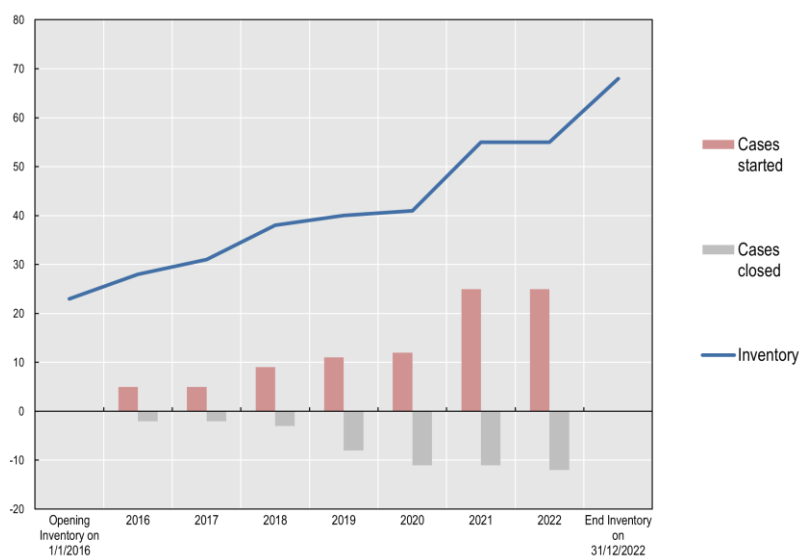
Please refer to <https://www.oecd.org/tax/dispute/map-statistics-slovak-republic.pdf> for details with respect to Slovak Republic's MAP Statistics.

Figure 2. Cases Closed in 2022



Source: OECD

Figure 3. Evolution of Slovak Republic's MAP caseload (2016-22)



Source: OECD

Table 3. Overview of Slovak Republic's MAP caseload for 2022

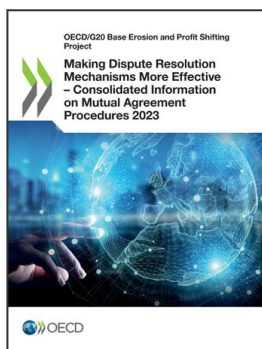
Inventory for year 2022	Opening Inventory 1/1/2022	Cases started	Cases Closed	End Inventory 31/12/2022
Attribution/allocation cases	34	24	5	53
Other cases	21	1	7	15
Total	55	25	12	68

Source: OECD

Table 4. Slovak Republic's average time to resolve MAP cases in 2022

Cases resolved in year 2022	Pre-2016 cases		Post-2015 cases		All	
	Number of cases	Average time	Number of cases	Average time	Number of cases	Average time
				Start to End		
Attribution / Allocation cases	1	111.78	4	13.85	5	33.43
Other cases	3	96.42	4	47.25	7	68.32
All cases	4	100.26	8	30.55	12	53.78

Source: OECD



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