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Retroaktivna veljavnost popravkov računov in DDV-ja

Invoice correction with retroactive effect and VAT

POVZETEK ● Sodišče EU je v sodbi z dne 15. 6. 2016 Barlis 06, C-516/14, pojasnilo, da finančna uprava ne sme zavrni pravice do odbitka vstopnega DDV-ja samo zato, ker račun ne izpolnjuje pogoja opisa obsega in datuma storitve iz 226. člena Direktive 2006/112/ES. Iz sodbe z istega dne Senatex, C-518/14, pa izhaja, da je možno pravico do odbitka uveljavljati, tudi če račun prvotno ne vsebuje vseh sestavnih delov, je pa kasneje popravljen. Sodišče EU je tako potrdilo, da je pravilen račun formalni pogoj za uveljavljanje odbitka DDV-ja, pravice do odbitka zato ni mogoče omejiti, če račun vsebuje določene pomanjkljivosti, saj bi bilo v takem primeru kršeno načelo nevtralnosti. Ob tem ne gre pozabiti, da sodbi obravnavata konkretni situaciji in točno določene vrste pomanjkljivosti računov, zato ostajajo v praksi številna vprašanja še vedno odprta.

Ključne besede ● DDV, račun, odbitek DDV-ja

SUMMARY ● In its judgment of 15 June 2016, Barlis 06, C-516/14, the Court of Justice of the EU stated that the financial administration may not refuse the right to deduct input VAT merely because an invoice does not meet the conditions laid down in Article 226 of Directive 2006/112/EC regarding the description and date of the service. From a further judgment of the same date, Senatex, C-518/14, it is apparent that it is possible to exercise the right to deduct even if the original invoice does not contain all the necessary components, but is later corrected. The CJEU has also confirmed that a correct invoice is a formal condition for exercising VAT deduction, the right to deduct can therefore not be restricted if the invoice does not meet all the requirements, as this would infringe the principle of neutrality. It should not be forgotten that the judgments dealt with specific situations and specific types of invoice deficiencies, so in practice many questions remain unanswered.

Key words ● VAT, invoice, input VAT deduction

Mag. Saša Jerman

Podjetje kot bistveni dejavnik poslovnih kombinacij (združitve) po SRS 2016 in MSRP 3

Business as an essential element of business combinations according to IFRS 3 and SRS 2016

POVZETEK ● Računovodska obravnava in predstavitev učinkov transakcij s podjetji v letnih poročilih družb, ki so vključene v transakcije, je eno od zahtevnejših področij računovodenja. Poleg tega gre za transakcije, ki jih družbe opravljajo občasno in vključujejo velike investirane vrednosti. Te transakcije je Evropska unija na predlog Odbora za Mednarodne računovodske standarde uredila v ločenem Mednarodnem standardu računovodskega poročanja, in sicer v MSRP 3 – Poslovne kombinacije. Transakcije s podjetji so v MSRP 3, prilogi A opredeljene kot transakcije ali drugi poslovni dogodki, v katerih prevzemnik pridobi obvladovanje enega ali več podjetij. Ne glede na spreminjanje formalne opredelitve transakcij s podjetji v MSRP 3 je bistvo teh transakcij vedno v prevzemu podjetja. Za podjetje je značilno, da gre za organizirano celoto vložkov, ki so povezani v organizirani proces zato, da omogočajo določene učinke. V tem se podjetje razlikuje od sredstev, ki so statična (naložbena) kategorija. Prevzem (nakup) sredstev, ki nimajo značilnosti podjetja, ne spada med transakcije s podjetji.

Ključne besede ● prevzem, združitve, podjetje, poslovne kombinacije, transakcije s podjetji, MSRP 3, SRS 2016

SUMMARY ● Accounting treatment and presentation of business combinations effects in annual reports is one of the onerous accounting issues. Business combinations relate to transactions with significant values. As proposed by the International Accounting Standards Board, European Union set out accounting rules for business combinations in a separate accounting standard: IFRS 3 – Business Combinations. In its Appendix A, a business combination is defined as a transaction or other event in which an acquirer obtains control of one or more businesses. Although the definition of a business combination in IFRS 3 changed development in time, the essential element of a business combination has remained the same, i.e. the acquisition of a business. A business is an integrated set of activities and assets that is capable of being conducted and managed for the purpose of providing a return in the form of dividends, lower costs or other economic benefits directly to investors or other owners, members or participants. A business differs from assets as static (investment) property. Therefore, acquisition of assets, which are not a business, is not a business combination.

Key words ● acquisition, merger, business, business combinations, transactions with businesses, IFRS 3, SRS 2016

Prihodki po novem MSRP 15

Revenue under new IFRS 15

POVZETEK ● *Prihodki so eden najpomembnejših dejavnikov pri ugotavljanju uspešnosti poslovanja podjetja. Zaradi pomanjkljive urejenosti tega področja glede trenutnih rešitev sta se Upravni odbor za Mednarodne računovodske standarde in ameriški FASB že leta 2002 odločila, da je čas za prenovo obstoječih standardov. Maja 2014 je bil na podlagi njenega sodelovanja izdan novi standard MSRP 15 – Prihodki iz pogodb s kupci, ki bo obvezen za uporabo od 1. 1. 2018. Najpomembnejša novost standarda je model petih korakov, na podlagi katerih bodo podjetja po novem pripoznavala prihodke. Predvideva se, da bo novi standard najbolj vplival na telekomunikacijska podjetja, na podjetja, ki se ukvarjajo z visoko tehnologijo, in na gradbena podjetja. Zaradi obilice dela in stroškov, ki jih vpeljava standarda prinaša, so bili prvi odzivi nanj različni. Negativno so se odzvala telekomunikacijska podjetja, saj jim ni všeč, da bodo morala del prihodkov razporediti tudi na subvencionirano opremo in prihodke pripoznati prej, kot do sedaj. Na podlagi dveh scenarijev smo pripravili primerjalno simulacijo pripoznavanja prihodkov po MRS 18 in MSRP 15. Ugotavljamo, da bo MSRP 15 pomembno vplival na časovno razporeditev prihodkov v telekomunikacijskih podjetjih.*

Ključne besede ● *MSRP 15, prihodki, telekomunikacije, subvencionirana oprema*

SUMMARY ● *Revenue is one of the most important factors in determining the success of a company. Because of limited guidance in current revenue standards, in 2002 the boards IASB and FASB decided to change the requirements for recognising revenue. In May 2014 the boards issued a new standard IFRS 15 – Revenue from Contracts with Customers, which is effective from 1 January 2018. IFRS 15 sets out some novelties in recognizing revenue and the most important one is the five-step model framework, which is the new way of recognising revenue. The impact of IFRS 15 will vary by industry. As expected, it will mostly affect companies in telecommunications, high tech and construction. Because of the expected high costs and high amounts of work to be done, first impressions were mixed. Telecoms campaigned against the new standard, because some of the revenue will have to be allocated to subsidized equipment and therefore revenue will be recognized earlier. Based on two scenarios, we did a simulation of revenue under IAS 18 and IFRS 15 and concluded that IFRS 15 is going to radically change revenue-reporting patterns.*

Key words ● *IFRS 15, revenue, telecommunications, subsidized equipment*

Dr. Barbara Mörec

Kaj prinaša novi standard MSRP 16 – Najemi?

The new IFRS 16 – Leases: What is changing?

POVZETEK ● Novi računovodski standard MSRP 16 – Najemi želi odpraviti bistveno slabost dosedanje ureditve računovodenja najemov: pomanjkljiv prikaz obveznosti iz poslovnih najemov. Zato s 1. januarjem 2019 odpravlja sedanji dvojni računovodski model za najemnike, ki razlikuje med finančnim in poslovnim najemom. Po novem bodo tudi najemniki morali večji del poslovnih najemov pripoznati v okviru bilance stanja, in sicer hkrati kot sredstvo in kot obveznost (na podoben način, kot je to sedaj urejeno za finančne najeme). S tem naj bi se povečala preglednost tako glede vrste in obsega sredstev, ki jih družba obvladuje, kot tudi glede njenih obveznosti. Ureditev računovodenja pri najemodajalcu ostaja podobna, kot do sedaj, kar pomeni, da bo najemodajalec še naprej različno pripoznaval poslovni in različno finančni najem.

Ključne besede ● MSRP 16, najemi, dolgovi, sredstva

SUMMARY ● The new accounting standard IFRS 16 – Leases eliminates a substantial disadvantage of the existing accounting regulation: understatement of liabilities under operating leases. Effective from 1 January 2019, IFRS 16 eliminates the dual financial model for lessees, which distinguishes between financial and operating lease. Lessees will have to recognize in the balance sheet the majority of operating leases (in a similar way as currently regulated for financial leases). This will increase the transparency regarding the assets that the company has under control, as well as its current obligations related to leases. Lessor accounting remains similar as in IAS 17, which means that the lessor will continue with dual model of accounting for operating and for finance leases.

Key words ● IFRS 16, leases, obligations, asset