

Clause on selected impacts

1. Basic information	
Title of the document	
Draft Act amending Act No 222/2004 on value added tax, as amended, and amending certain acts.	
Submitter (and co-submitter)	
Ministry of Finance of the Slovak Republic	
Nature of the submitted document	<input type="checkbox"/> Document of a non-legislative nature
	<input checked="" type="checkbox"/> Document of a legislative nature
	<input checked="" type="checkbox"/> Transposition/implementation of EU law
<i>In case of transposition/implementation, please provide a list of transposed/implemented legislation:</i> Commission Directive 2006/111/EC of 16 November 2006 on the transparency of financial relations between Member States and public undertakings as well as on financial transparency within certain undertakings (codified version) (OJ L 318, 17.11.2006), as amended. Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006), as amended. Council Directive 2010/45/EU of 13 July 2010 amending Directive 2006/112/EC on the common system of value added tax (OJ L 189, 22.7.2010). Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement (OJ L 133, 6.5.2014). Council Directive (EU) 2025/516 of 11 March 2025 amending Directive 2006/112/EC as regards VAT rules for the digital age (OJ L, 2025/516, 25.3.2025). Commission Directive (EU) 2025/1442 of 18 July 2025 amending Directive 2006/111/EC regarding reporting obligations(OJ L, 2025/1442, 21.7.2025).	
Start and end dates of the preliminary consultation exercise	Q3 2025
Expected date of submission for the consultation exercise	Q3 2025
Expected start and end dates of final assessment**	
Expected date of submission to a session of the Government of the Slovak Republic*	Q3 2025

2. Definition of the issue	
<p>Under the current legislation, Act No 222/2004 on value added tax, as amended (hereinafter the 'VAT Act') allows invoices to be issued in paper as well as electronic form, provided the contracting parties so agree. As a result, paper invoices are delivered late in the business environment, which in turn affects the speed of payments, while the electronic form of invoices is not uniformly regulated from a formal perspective.</p> <p>At present, VAT payers are not required to submit data relating to issued and received invoices in real time; instead, they must report such data in a control statement, which is due by the 25th day following the end of the relevant tax period. Nevertheless, this instrument no longer adequately reflects new trends in tax evasion. Its weakness lies in the time delay in obtaining relevant data from invoices issued by taxpayers, which prevents the Financial Administration from responding promptly to identified suspicions of fraudulent practices by taxpayers.</p> <p>The existing provisions of the VAT Act concerning registration are inadequate in terms of preventing unlawful conduct. Furthermore, it does not sufficiently prevent persons who have actively participated in fraudulent transactions from re-entering the VAT system.</p> <p>In this context, in its policy statement for 2023–2027 the Government of the Slovak Republic committed to making the fight against tax evasion more effective and, as part of its medium-term priorities, to working</p>	

towards the introduction of mandatory electronic invoicing and online reporting of invoice data to the Financial Administration.

Council Directive (EU) 2025/516 of 11 March 2025 amending Directive 2006/112/EC as regards VAT rules for the digital age (hereinafter ‘Directive 2025/516’), which entered into force on 14 April 2025, introduces harmonised rules on digital reporting of data that respond to the growth of the digital economy, which has significantly affected the functioning of the value added tax system in the European Union, as current legislation does not allow full use of the data generated by new digital business models. To improve tax collection on cross-border transactions and address the continued diversification caused by Member States having different reporting systems in place, Directive 2025/516 lays down uniform Union requirements for digital reporting, under which transactions to be reported to tax administrations will be documented electronically. In order to facilitate the automation of the reporting process for both taxable persons and tax administrations, the transactions to be reported to tax administrations should be documented electronically. The use of electronic invoicing will become the default system for issuing invoices. The same requirements for issuing invoices and reporting invoice data should also apply to domestic taxable transactions.

On the basis of these changes, it is necessary to harmonise the provisions on electronic invoices in special legislation so that they are uniform for the entities concerned (with permissible exceptions under such legislation). Hence, these rules will be harmonised through amendments to Act No 215/2019 on guaranteed electronic invoicing and the central economic system and on amendments to certain acts (hereinafter ‘Act No 215/2019’).

3. Objectives and the desired outcome

The aim of the harmonisation rules adopted through Directive 2025/516 is to increase the collection of value added tax, in particular on cross-border transactions, and to end the current fragmentation arising from Member States’ divergent systems for reporting invoices or data from issued and received invoices. The new rules and related processes should be based on electronic invoicing and digital reporting of data on individual taxable transactions in real time for both cross-border and domestic transactions. In order to maximise interoperability, electronic invoices should in principle comply with the European standard for electronic invoicing and be structured according to the related list of syntaxes.

In light of the above, and given that as of the effective date of Directive 2025/516 the Slovak Republic will no longer need to request an exemption from the standard VAT system as regards the introduction of mandatory electronic invoicing (B2B) – a derogation approved unanimously by the Council on a proposal from the European Commission – the primary objective of the amendment to the VAT Act is the transposition of Articles 1 and 5 of Directive 2025/516, i.e. the introduction of mandatory electronic invoicing for taxable persons who are value added tax payers, together with mandatory real-time reporting of the related data to the Financial Administration.

Effective from 1 January 2027, the amendments to the VAT Act will introduce an obligation for VAT payers established in Slovakia to issue and accept electronic invoices in the prescribed format for domestic taxable transactions. The obligation to accept such electronic invoices will also apply to taxable persons established in Slovakia who are not VAT payers, as well as legal persons who are not taxable persons. Only invoices that contain the information required by the VAT Act and that have been issued, transmitted and received in a structured electronic format which allows for automatic and electronic processing will be deemed to be electronic invoices. To ensure uniformity of electronic invoices relating to VAT payers, invoices will have to be issued in a structured format that complies with the European standard for electronic invoicing and the list of its syntaxes laid down in Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement.

Effective from 1 January 2027, the reporting of data through a delivery service on taxable transactions, in respect of which electronic invoices have been issued in a structured format, will also be introduced. The data will be reported electronically in a manner consistent with that laid down in Article 5 of Directive 2025/516, which governs the submission of data relating to cross-border transactions within the European Union.

The earlier introduction of the electronic invoicing and data reporting system for domestic transactions will prepare VAT payers, taxable persons who are not VAT payers and legal persons who are not taxable persons for mandatory electronic invoicing and reporting of data on cross-border transactions under the aforementioned Article 5 of Directive 2025/516, which will have to be transposed into the VAT Act by 30 June 2030 and take effect from 1 July 2030.

The aim of these changes is to digitise the entire process – from the issuance of an electronic invoice by the

supplier, to the processing of electronic invoices by the customer, and on to the subsequent transmission of data to the Financial Administration – so that the entire process is automated with minimal manual intervention, significantly shortening the processes related to receiving and subsequent processing of invoices (e.g. eliminating the need to enter data from paper invoices into the system). Making data on taxable transactions available in real time will enable the Financial Administration to process the input data necessary for identifying compliance with tax obligations in a timely manner and to set up certain control mechanisms as part of risk analysis to prevent fraudulent activities.

The measures adopted on the part of the State will contribute to the effective fight against tax fraud, have the potential to reduce tax gaps in both value added tax and corporate income tax, and to improve tax collection. At the same time, the measures adopted will contribute to eliminating persistent inequalities in the internal market.

On the part of businesses, commercial operations will also be simplified, and the efficiency and quality of the business environment will improve. At the same time, data transfer speeds and the reliability and trustworthiness of communication will improve thanks to the introduction of standardisation in the field of electronic invoicing, which is necessary due to the current diversification of the environment (different levels of standards used, an environment sensitive to emerging errors, etc.).

The paradigm shift in the administration of taxes by the Financial Administration will lead to a change in the procedures of the Financial Administration, as audits will no longer be carried out only *ex post*, but will also focus on the evaluation of high-risk transactions and taxpayers in real time. This also has a positive impact on the business environment in that the number of *ex post* tax audits will be reduced.

At the same time, the Ministry of Finance (hereinafter the ‘MFSR’) will undertake efforts to engage in a discussion with central government authorities and other government authorities in order to identify areas where electronic invoicing and digitisation could be turned into other measures to improve the business environment.

The above changes also have an impact on Act No 215/2019, which will ensure harmonisation of these rules and eliminate duplicate provisions in the legal system relating to the particulars, issuance, and acceptance of electronic invoices. Going beyond the invoicing requirements under the VAT Act, Act No 215/2019 specifies that an electronic invoice in public procurement (i) is intended for a specific group of persons subject to it, and (ii) must contain identification data on the related contract.

In addition to the above, in line with the aforementioned objective of the Government of the Slovak Republic to make the fight against tax evasion more effective, changes will take effect from 1 January 2026 relating to registration for tax with the aim of eliminating evasion of registration obligations, as well as relating to the cancellation of registration, with the aim of preventing persons who have been proven to participate actively and knowingly in fraudulent transactions from re-entering the VAT system.

4. Stakeholders

Please specify the parties directly or indirectly affected by the changes in the submitted document:

Financial Directorate of the Slovak Republic (hereinafter the ‘FDSR’), tax offices, taxable persons, VAT payers, legal persons, public authorities.

5. Alternative solutions

No alternative solutions to the draft law have been identified in relation to the changes proposed to take effect on 1 January 2026 (ex officio group registration) and on 1 January 2027 (mandatory electronic invoicing and online reporting of data for domestic taxable transactions). The zero option in these cases is to maintain the status quo, which would continue to have a negative impact on the State budget and would preserve inconsistency in the formats of electronic invoices issued and transmitted by VAT payers.

With regard to the amendments proposed to take effect on 1 July 2030 concerning mandatory electronic invoicing and online reporting of data on cross-border transactions, it is not possible to pursue a zero option – the draft concerns the necessary transposition of Directive 2025/516 and non-compliance with the transposition obligation would expose the Slovak Republic to the risk of infringement proceedings under the Treaty on the Functioning of the European Union.

6. Implementing legislation

Is the adoption/amendment of implementing legislation envisaged? Yes No
If so, please specify which areas will be governed by this legislation or which implementing legislation will be affected:

7. Transposition/implementation of EU law

Please specify whether the draft legislation involves gold-plating according to the correlation table or whether gold-plating occurs in the context of implementation of EU law.

Yes

No

If so, please specify which impacts under point 9 are subject to gold-plating:

Impacts on the business environment

8. Expediency review

Please specify the date by which the effectiveness and expediency of the submitted document should be reviewed.

Specify the criteria on the basis of which the review will be performed.

The expediency of the draft Act will be reviewed in accordance with point 10. Uniform Methodology for the Assessment of Selected Impacts (Ex post evaluation).

* to be completed only if the document is not included in the Work Plan of the Government of the Slovak Republic or the Plan of Legislative Tasks of the Government of the Slovak Republic.

** to be completed only if the final assessment of selected impacts has been carried out in accordance with point 9.1 of the Uniform Methodology.

*** the assessment relates only to changes in Pillar I and Pillar II of the universal pension scheme with an identified impact from 0.1% of GDP (inclusive) in the long term.

9. Selected impacts of the document

Impacts on the general government budget	<input checked="" type="checkbox"/> Positive	<input type="checkbox"/> None	<input checked="" type="checkbox"/> Negative
of which impacts covered in the budget, in case of identified negative impact	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Partial
including impacts on the budgets of municipalities and higher territorial units	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative
of which impacts covered in the budget, in case of identified negative impact	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Partial
Impact on the long-term sustainability of public finances for selected measures ***	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Impacts on the public expenditure limit	<input type="checkbox"/> Positive	<input type="checkbox"/> None	<input checked="" type="checkbox"/> Negative
Impacts on the business environment	<input checked="" type="checkbox"/> Positive	<input type="checkbox"/> None	<input checked="" type="checkbox"/> Negative
of which impacts on SMEs	<input checked="" type="checkbox"/> Positive	<input type="checkbox"/> None	<input checked="" type="checkbox"/> Negative
The bureaucracy and cost reduction mechanism is being applied:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Social impacts	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative
Environmental impacts	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative
The document is assessed under Act No 24/2006 on environmental impact assessment and amending certain acts, as amended	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Impacts related to information society	<input checked="" type="checkbox"/> Positive	<input type="checkbox"/> None	<input type="checkbox"/> Negative
Impacts on public administration services for the citizen, of which impacts of public administration services on the citizen	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative
impacts on service processes in public administration	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative
Impacts on marriage, parenthood and family	<input type="checkbox"/> Positive	<input checked="" type="checkbox"/> None	<input type="checkbox"/> Negative

10. Notes

The primary objective of the amendment to the VAT Act – the transposition of Articles 1 and 5 of Directive 2025/516, i.e. the introduction of mandatory electronic invoicing for taxable persons who are value added tax payers, together with mandatory real-time reporting of the related data to the Financial Administration – entails a quantifiable negative financial impact on the State budget, which is related to modifications of the MFSR and the FDSR information systems. The new provisions on the ex officio registration of groups will also have a negative impact on the State budget. The draft Act also anticipates positive impacts on the State budget, but it is difficult to establish a qualified nominal estimate of these benefits given the complexity of the issue.

By its very nature of digitising processes, the proposed legislation is expected to have a positive impact on the business environment and on the information society.

The earlier introduction of the electronic invoicing and reporting system for domestic taxable transactions will prepare VAT payers (issuance and receipt of electronic invoices), taxable persons who are not VAT payers, and legal persons who are not taxable persons (receipt of electronic invoices) for mandatory electronic invoicing and mandatory reporting of data on cross-border transactions under Article 5 of Directive 2025/516, which must be transposed into the VAT Act by 30 June 2030 and take effect from 1 July 2030.

In accordance with Article 1 of Directive 2025/516, effective from 1 January 2027, an obligation will be introduced for VAT payers established in Slovakia to issue and accept electronic invoices in the prescribed format for domestic taxable transactions. The obligation to accept such electronic invoices will also apply to taxable persons established in Slovakia who are not VAT payers, as well as legal persons who are not taxable persons. The draft Act also standardises the format of electronic invoices in accordance with Directive 2025/516. Data from invoices will be reported electronically in a manner consistent with that laid down in Article 5 of Directive 2025/516, which governs the submission of data relating to cross-border transactions within the European Union [on the basis of Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006), as amended].

11. Contact details of the author

Please provide the details of the person who can be contacted with regard to the assessment of selected impacts.

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12. Sources

Please specify the sources (statistics, surveys, cooperation with experts, etc.) on which you relied when preparing the document and drafting the clause and impact analyses. If the data needed to prepare the relevant analyses of selected impacts is not available, please indicate this fact.

Data and quantifications of impacts on IS provided by the FDSR.

Application practice of the MFSR and the FDSR.

Statement by the MFSR, Institute of Financial Policy.

13. Opinion of the Commission on the assessment of selected impacts from the preliminary consultation exercise No

(if carried out pursuant to point 8.1 of the Uniform Methodology)

Agree Agree with a proposal for completion Disagree

Please provide comments from the Commission's opinion in Part II, together with your assessment:

14. Opinion of the Commission on the assessment of selected impacts from final assessment No (if carried out pursuant to point 9.1 of the Uniform Methodology)

Agree Agree with a proposal for completion Disagree

Please provide comments from the Commission's opinion in Part II, together with your assessment:

Analysis of impacts on the general government budget, employment in public administration and financing of the draft

2.1 Summary of the impacts on the general government budget arising from the draft

Table 1/A

Impacts on the general government budget	Impact on the general government budget (in EUR)			
	2025	2026	2027	2028
Total general government revenue	0	0	0	0
of which: separately for each public administration body	0	0	0	0
of which:				
- impact on the State budget	0	0	0	0
Budget funds	0	0	0	0
EU funding	0	0	0	0
- impact on municipalities	0	0	0	0
- impact on higher territorial units	0	0	0	0
- impact on other public administration bodies	0	0	0	0
Total general government expenditure	566 338	11 227 861	2 369 262	2 369 262
of which: MFSR chapter/072 Collection of taxes, duties, levies and contributions (org. FDSR) 0EK0D Information Technology funded from the State budget – MFSR (org. MFSR – office, FDSR)	0	264 287	264 287	264 287
	566 338	10 963 574	2 104 975	2 104 975
of which:				
- impact on the State budget	566 338	11 227 861	2 369 262	2 369 262
Budget funds	566 338	11 227 861	2 369 262	2 369 262
EU funding	0	0	0	0
co-financing	0	0	0	0
- impact on municipalities	0	0	0	0
<i>of which the impact of new tasks within the meaning of paragraph (2), Article 6 of Constitutional Act No 493/2011 on budgetary responsibility</i>	0	0	0	0
- impact on higher territorial units	0	0	0	0
<i>of which the impact of new tasks within the meaning of paragraph (2), Article 6 of Constitutional Act No 493/2011 on budgetary responsibility</i>	0	0	0	0
- impact on other public administration bodies	0	0	0	0

Impact on the number of employees	0	6	6	6
- <i>impact on the State budget</i>	0	6	6	6
- <i>impact on municipalities</i>	0	0	0	0
- <i>impact on higher territorial units</i>	0	0	0	0
- <i>impact on other public administration bodies</i>	0	0	0	0
Impact on wage expenditure	0	194 400	194 400	194 400
- <i>impact on the State budget</i>	0	194 400	194 400	194 400
- <i>impact on municipalities</i>	0	0	0	0
- <i>impact on higher territorial units</i>	0	0	0	0
- <i>impact on other public administration bodies</i>	0	0	0	0
Funding allocated in the budget	566 338	409 287	264 287	264 287
of which: MFSR chapter/ 072 Collection of taxes, duties, levies and contributions (org. FDSR)	0	264 287	264 287	264 287
0EK0D Information Technology funded from the State budget – MFSR (org. MFSR – office)	0	145 000	0	0
0EK0D Information Technology funded from the State budget – MFSR (org. FDSR)	566 338	0	0	0
Other than budgetary funds	0	0	0	0
Non-budgeted impact/savings	0	10 818 574	2 104 975	2 104 975
of which: MFSR chapter/ 072 Collection of taxes, duties, levies and contributions (org. FDSR)	0	0	0	0
0EK0D Information Technology funded from the State budget – MFSR (org. MFSR – office)	0	0	0	0
0EK0D Information Technology funded from the State budget – MFSR (org. FDSR)	0	10 818 574	2 104 975	2 104 975

Table 1/B

	2025	2026	2027	2028
Impacts on the total public expenditure limit of general government (according to ESA 2010 methodology)	0	10 818 574	2 104 975	2 104 975
of which: MFSR chapter/ 072 Collection of taxes, duties, levies and contributions (org. FDSR)	0	0	0	0
0EK0D Information Technology funded from the State budget – MFSR (org. MFSR – office)	0	0	0	0
0EK0D Information Technology funded from the State budget – MFSR (org. FDSR)	0	10 818 574	2 104 975	2 104 975
of which:				

impact on the public expenditure limit of the State budget of which: MFSR chapter/ 072 Collection of taxes, duties, levies and contributions (org. FDSR) 0EK0D Information Technology funded from the State budget – MFSR (org. MFSR – office) 0EK0D Information Technology funded from the State budget – MFSR (org. FDSR)	0	0	0	0
	0	0	0	0
	0	10 818 574	2 104 975	2 104 975
impact on the public expenditure limit of other public administration bodies	0	0	0	0
impact on the public expenditure limit of other components of the general government budget	0	0	0	0

2.1.1. Financing of the draft – Proposal to address loss of revenue or increased expenditure in accordance with § 33(1) of Act No 523/2004 on budgetary rules of public administration:

The implementation of the draft Act is contingent upon modifications to the information systems of the Ministry of Finance of the Slovak Republic (hereinafter the ‘MFSR’) and the Financial Directorate of the Slovak Republic (hereinafter the ‘FDSR’) estimated at a total of EUR 15 739 862, of which:

- current expenditure of up to EUR 5 702 425, category 630, sub-programme 0EK0D – Information Technology funded from the State budget – Ministry of Finance of the Slovak Republic; and
- capital expenditure of up to EUR 10 037 437, category 710, sub-programme 0EK0D – Information Technology funded from the State budget – Ministry of Finance of the Slovak Republic, namely:

I. eInvoice and data reporting

- Integrated System of Financial Administration – tax administration (ISFA-TA) EUR 150 148 (2025)		EUR 504 180 (2026)	
	total	EUR 654 328	
- Financial Administration Portal (FAP)		EUR 29 471 (2025)	
	total	EUR 508 372 (2026)	
	total	EUR 537 843	
- DR SCAN		EUR 57 687 (2026)	
- DATA WAREHOUSE (DWH)		EUR 219 986 (2026)	
- VAT control statement (VAT CS)		EUR 5 412 000 (2026)	
	total	EUR 5 689 673	
- Extension of analytical tools (EAT)		EUR 98 400 (2026)	
	total	EUR 98 400	

- New eInvoice information system [Service Metadata Provider (SMP), 5-corner Access Point (C5) a Know your customer (KYC)]	EUR 2 509 700 (2026) EUR 1 084 975 (2027) EUR 1 084 975 (2028)
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Total EUR 4 679 650

- Analytical Information System for Risks (AIS-R); and VAT control statement (VAT CS)	EUR 488 249 (2026)
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II. Act No 215/2019

- New eInvoice information system [Access Point provider (GovAP)]	EUR 1 020 000 (2026) EUR 1 020 000 (2027) EUR 1 020 000 (2028)
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total EUR 3 060 000

- eInvoice Central Economic System (CES) implementation (DXC)	EUR 145 000 (2026)
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III. ex officio group registration

- Integrated System of Financial Administration – tax administration (ISFA-TA)	EUR 183 338 (2025)
- Financial Administration Portal (FAP)	EUR 58 942 (2025)
- DR SCAN	EUR 21 439 (2025)
- VAT Information Exchange System (VIES)	EUR 123 000 (2025)
total	EUR 386 719

Financial impacts on the general government budget quantified for the budgetary year 2025 are covered within the approved expenditure limit of the MFSR chapter for 2025 (org. FDSR).

Financial impacts on the general government budget in subsequent years starting from 2026 (excluding personnel expenses) will be specified and verified during the preparation of individual projects and subsequently appropriated in the necessary amount within the MFSR budget chapter when drafting the budgets for 2026 to 2028. The MFSR and the FDSR will make every effort during the preparatory and implementation phases to reduce the estimated costs necessary for the creation, modification, and operation of the information systems in question.

2.2. Description and characteristics of the draft

2.2.1. Description of the draft:

What issues does the proposal address? Who will implement the draft? Where will the services be provided?

Please specify the main objectives of the submitted document (what is the end goal that is to be achieved by adopting the document; the goal achieved must be different from that described in point 2. Definition of the issue).

The draft Act amending Act No 222/2004 on value added tax, as amended, and amending certain acts (hereinafter the ‘draft Act’) primarily concerns the transposition of Council Directive (EU) 2025/516 of 11 March 2025 amending Directive 2006/112/EC on the common system of value added tax as regards VAT rules for the digital age (hereinafter ‘Directive 2025/516’). Directive 2025/516, which entered into force on 14 April 2025, introduces harmonised rules on digital reporting of data that respond to the growth of the digital economy and establishes uniform Union requirements for digital reporting, under which transactions to be reported to tax administrations will be documented electronically.

The aim of the harmonisation rules adopted through Directive 2025/516 is to increase the collection of value added tax, in particular on cross-border transactions, and to end the current fragmentation arising from Member States’ divergent systems for reporting invoices or data from issued and received invoices. The new rules and related processes should be based on electronic invoicing and digital reporting of data on individual taxable transactions in real time for both cross-border and domestic transactions. In order to maximise interoperability, electronic invoices should in principle comply with the European standard for electronic invoicing and be structured according to the related list of syntaxes.

In light of the above, and given that as of the effective date of Directive 2025/516 the Slovak Republic will no longer need to request an exemption from the standard VAT system as regards the introduction of mandatory electronic invoicing (B2B) – a derogation approved unanimously by the Council on a proposal from the European Commission – the primary objective of the draft Act is the transposition of Articles 1 and 5 of Directive 2025/516, i.e. the introduction of mandatory electronic invoicing for taxable persons who are value added tax payers, together with mandatory real-time reporting of the related invoice data to the Financial Administration.

Effective from 1 January 2027, the amendments to Act No 222/2004 on value added tax (hereinafter the ‘VAT Act’) will introduce an obligation for VAT payers established in Slovakia to issue and accept electronic invoices in the prescribed format for domestic taxable transactions. The obligation to accept such electronic invoices will also apply to taxable persons established in Slovakia who are not VAT payers, as well as legal persons who are not taxable persons. Only invoices that contain the information required by the VAT Act and that have been issued, transmitted and received in a structured electronic format which allows for automatic and electronic processing will be deemed to be electronic invoices. To ensure uniformity of electronic invoices relating to VAT payers, invoices will have to be issued in a structured format that complies with the European standard for electronic invoicing and the list of its syntaxes laid down in Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement.

Effective from 1 January 2027, the reporting of data relating to domestic taxable transactions between the persons concerned, in respect of which an electronic invoice has been issued, will also be introduced. The data will be reported electronically in a manner consistent with that laid down in Article 5 of Directive 2025/516, which governs the submission of data from electronic invoices for cross-border transactions within the European Union. The control statement is being retained in a reduced scope.

The earlier introduction of the electronic invoicing and data reporting system to the extent specified above for domestic taxable transactions will prepare VAT payers, taxable persons who are not VAT payers and legal persons who are not taxable persons for mandatory electronic invoicing and reporting of data on cross-border transactions under the aforementioned Article 5 of Directive 2025/516, which must be transposed into the VAT Act by 30 June 2030 and take effect from 1 July 2030.

The aim of these changes is to digitise the entire process – from the issuance of an electronic invoice by the supplier, to the processing of electronic invoices by the customer, and on to the subsequent transmission of data to the Financial Administration – so that the entire process is automated with minimal manual intervention, significantly shortening the processes related to receiving and subsequent processing of invoices (e.g. eliminating the need to enter data from paper invoices into the system). Making data on taxable transactions available in real time will enable the Financial Administration to process the input data necessary for identifying compliance with tax obligations in a timely manner and to set up certain control mechanisms as part of risk analysis to prevent fraudulent activities.

The measures adopted on the part of the State will contribute to the effective fight against tax fraud, have the potential to reduce tax gaps in both value added tax and corporate income tax, and to improve tax collection. According to the European Commission's 'VAT Gap in the EU-2024 Report', the VAT gap reached 14.6% in 2022, representing a loss of more than EUR 1.4 billion in VAT revenue. If the trend towards reducing this gap can continue as was the case in previous years, the maximum potential benefit to the State budget, with active efforts to fight tax evasion, continued digitalisation of payments and invoices, and other measures to eliminate tax evasion and to make tax collection and audit more effective, could reach several hundred million euros over the medium term.

On the part of businesses, commercial operations will be simplified and the efficiency and quality of the business environment will improve. At the same time, data transfer speeds and the reliability and trustworthiness of communication will improve thanks to the introduction of standardisation in the field of electronic invoicing, which is necessary due to the current diversification of the environment (different levels of standards used, an environment sensitive to emerging errors, etc.).

The transposition of Directive 2025/516 also entails changes to the existing invoicing rules and related provisions in the VAT Act.

This also affects Act No 215/2019 on guaranteed electronic invoicing and the central economic system and on amendments to certain acts (hereinafter 'Act No 215/2019') and, as a result, these rules will be harmonised and duplicate provisions in the legal system relating to the particulars, drawing up, issuance and acceptance of electronic invoices will be eliminated. Going beyond the invoicing requirements under the VAT Act, Act No 215/2019 specifies that an electronic invoice in public procurement (i) is intended for a specific group of persons subject to it, and (ii) must contain identification data on the related contract.

In addition to the above, in line with the aforementioned objective of the Government of the Slovak Republic to make the fight against tax evasion more effective, changes will take effect from 1 January 2026 relating to registration for tax with the aim of eliminating evasion of registration obligations, as well as relating to the cancellation of registration, with the aim of

preventing persons who have been proven to participate actively and knowingly in fraudulent transactions from re-entering the VAT system.

2.2.2. Characteristics of the draft:

<input type="checkbox"/>	change in rate
<input type="checkbox"/>	change in entitlement
<input checked="" type="checkbox"/>	new service or regulation (or abolition thereof)
<input type="checkbox"/>	combined draft
<input checked="" type="checkbox"/>	other

2.2.3. Anticipated developments in the volume of activities:

Provide a clear description and, where appropriate, use the table below. Also provide estimates of tax bases and/or fees if the changes apply to them.

Table 2

Volume of activities	Estimated volumes			
	y	y + 1	y + 2	y + 3
ABC indicator				
KLM indicator				
XYZ indicator				

2.2.4. Calculations of impacts on public finances

Indicate the most important calculations that were used to determine revenue and expenditure impacts and the underlying assumptions. The submitter should make a clear distinction between supporting documents and budget chapters and organisations so that the basis used for the calculations can be clearly seen.

Positive impact on the general government budget

The introduction of electronic invoicing should have a significant positive impact, in particular in terms of eliminating large arrears arising from audits of entities involved in fraudulent schemes. Thanks to the availability of real-time information, the response time of the Financial Administration will be significantly shortened. Audit teams will thus be able to intervene immediately after identifying a high-risk transaction, which will make it possible to stop fraud at an early stage and take measures to prevent tax evasion.

The implementation of real-time transaction reporting could prevent a significant portion of these arrears, which could bring positive fiscal benefits in the medium term. In addition, tax compliance and the effectiveness of audit activities are expected to improve. Nevertheless, it is difficult to establish a qualified nominal estimate of these benefits given the complexity of the issue.

A positive, though marginal, impact is also expected in relation to the ex officio registration of groups.

Negative impact on the general government budget

The MFSR requested the FDSR to quantify the impact on the Financial Administration's information systems related to the changes arising from the individual provisions of the draft Act that will need to be incorporated.

The necessary transposition of Directive 2025/516, i.e. the introduction of mandatory electronic invoicing and reporting of data on cross-border taxable transactions effective from 1 July 2030, and the introduction of mandatory electronic invoicing and reporting of data on domestic taxable transactions effective from 1 January 2027, will have a negative impact on the general government budget. The proposed changes entail requirements for the information systems of the MFSR and FDSR estimated at a total of **EUR 15 739 862 including VAT**, of which:

- Integrated System of Financial Administration – tax administration (ISFA-TA)		
	EUR 150 148 (2025)	
	EUR 504 180 (2026)	
	total	EUR 654 328
- Financial Administration Portal (FAP)		
	EUR 29 471 (2025)	
	EUR 508 372 (2026)	
	total	EUR 537 843
- DR SCAN		EUR 57 687 (2026)
- DATA WAREHOUSE (DWH)		EUR 219 986 (2026)
- VAT control statement (VAT CS)		EUR 5 412 000 (2026)
	total	EUR 5 689 673
- Extension of analytical tools (EAT)		EUR 98 400 (2026)
	total	EUR 98 400
- New eInvoice information system [Service Metadata Provider (SMP), 5-corner Access Point (C5) a Know your customer (KYC)]		
	EUR 2 509 700 (2026)	
	EUR 1 084 975 (2027)	
	EUR 1 084 975 (2028)	
	total	EUR 4 679 650
- Analytical Information System for Risks (AIS-R); and VAT control statement (VAT CS)		EUR 488 249 (2026)

The proposed changes related to the introduction of ex officio group registration entail requirements for the FDSR information systems estimated at a total of **EUR 386 719 including VAT**, of which:

- Integrated System of Financial Administration – tax administration (ISFA-TA)	
	EUR 183 338 (2025)
- Financial Administration Portal (FAP)	
- DR SCAN	
- VAT Information Exchange System (VIES)	

The proposed changes related to the introduction of the new e-invoice system in connection with the amendment to Act No 215/2019 entail requirements for the MFSR and FDSR information systems.

The estimated gross financial impact on MFSR and FDSR systems in this context is estimated at **EUR 3 205 000**, of which:

- New eInvoice information system [Access Point provider (GovAP)] EUR 1 020 000
 (2026)
 EUR 1 020 000 (2027)
 EUR 1 020 000 (2028)

total EUR 3 060 000

- eInvoice Central Economic System (CES) implementation (DXC) **EUR 145 000**
 (2026)

The financial impacts on information systems have been quantified based on current knowledge. It will not be possible to determine the actual effort required until the implementation phase of the relevant requirement, depending on the approved text of the draft Act. The MFSR and the FDSR will make every effort during the preparatory and implementation phases to reduce the estimated costs necessary for the creation, modification, and operation of the information systems in question.

Sources of input values and calculations used to quantify the impact on the general government budget:

I. eInvoice – DWH

Incorporation of the new VAT template effective from 1 January 2027.
 Incorporation of data from eInvoice into DWH.

I. eInvoice – FAP

Changes in existing eForms and FAP functionalities.
 Impacts on FAP resulting from eInvoice.

I. eInvoice – DR SCAN

Two new forms.
 Batch scanning.
 FDF/PDF support.

I. eInvoice and data reporting – VAT CS

System	Description of the systemic change as of 1 January 2027	Description of the systemic change as of 30 July 2030
Real-time analytics extension	Extension of analytics to include real-time evaluation of eInvoices (without an 'eInvoice repository'). Processing of the history of entities, risk profiles of entities, risk profiles of business relationships.	Extension to include evaluation of cross-border eInvoices. Extension to include profiles for foreign entities and cross-border business relationships. Expansion of soft warning evaluation.

	Evaluation for soft warning, split payment, and audit activities.	
Control statement analytics	<p>Incorporation of eInvoice data processing. Incorporation of a new VAT return template and update of the existing VAT return evaluation.</p> <p>Adjustment of the generation of business relationships without data from B2. Incorporation of dual data evaluation (VAT CS + eInvoices) against the new VAT return.</p> <p>Adaptation of the existing user interface. Re-evaluation and adjustment of generated exports.</p>	<p>Incorporation of data processing from cross-border eInvoices. Modification of the creation of business relationships, networks, and summary transactions solely from eInvoices. Display and export of data from eInvoices (+ dual display of data from historical VAT CS). Incorporation of the new VAT return template. Update of evaluation on the basis of the new VAT return template. Adjustment of exports.</p>
SEP	<p>Creation of a web service for processing audit activity triggers from real-time analytics. A new process model for audit activities based on triggers from real-time evaluation of eInvoices. New managerial and statistical overviews.</p>	<p>Extension of the web service for processing audit activity triggers from real-time analytics. A new process model for audit activities based on triggers from real-time evaluation of eInvoices for cross-border invoices and triangular trade. Adjustment of managerial and statistical overviews.</p>
IDS	<p>Abolition of evaluation for VAT control statement submissions.</p> <p>Incorporation of changes for the new VAT return template.</p>	<p>Abolition of evaluation for VAT recapitulative statement submissions.</p> <p>Incorporation of changes for the new VAT return template.</p>

The sources of input values and calculations for quantifying the impact on the eInvoice information system are based on cost-benefit analysis (CBA) analysis.

II. Act No 215/2019 – Access Point provider (GovAP)

The financial impact is quantified from 2026 onwards. The sources of input values and calculations for quantifying the impact on the eInvoice information system – Access Point provider (GovAP) are based on CBA analysis.

II. Act No 215/2019 – DXC

The submitted gross cost estimate was prepared as background information on the expected costs of integrating the CES IS with the electronic invoicing (e-invoice) system. Since the technical information and the MFSR's specification of requirements necessary to prepare a qualified cost estimate were not available at the time the estimate was prepared, it is based on the contractor's experience with similar projects. In view of the above, we emphasise that this is a gross estimate that can only be refined once the missing information on the eInvoice project (description of services, integration interfaces, etc.) becomes available and once the MFSR requirements regarding the integration of the CES IS with the e-invoice system are specified.

III. Ex officio group registration – ISFA-TA

The amendment to the Act introduces a new concept of VAT group registration, namely ex officio group registration.

The draft legislation reads as follows (new § 4c):

(1) For the purposes of this Act, the grounds for ex officio registration of a group shall mean the carrying out of business by several members of the group with the principal objective of evading tax.

(2) If documentation obtained in the course of tax administration or from the results of ...

- new SBL of the request to appoint a joint representative,
- new SBL of the decision to appoint a joint representative,
- the new SBLs (both the request and decision) will be sent to all presumed members of the group, which needs to be taken into account when setting up the process of issuing the documents,
- access for the Banská Bystrica Tax Office (BB TO) necessary for the pre-registration and registration process;
- the need to modify the information system due to the fact that the BB TO will also conduct proceedings with persons not within its territorial jurisdiction, i.e. for proceedings on ex officio group registration, it is necessary to incorporate modifications in case allocation management (CAM) and in the territorial jurisdiction identification function,
- incorporation in the ISFA-TA of a control mechanism for registration applications pursuant to § 4b in the case of initiation of the procedure for ex officio registration of a group,
- incorporation of processes related to appeals.

(3) The Banská Bystrica Tax Office shall request the joint representative referred to in paragraph (2) to make a statement on the grounds for ex officio registration of the group within a set time limit, which shall not be less than 15 days.

- a new SBL for the request to the joint representative to make a statement on the grounds for group registration,
- the need to modify the information system due to the fact that the BB TO will conduct proceedings with persons who do not necessarily fall within its territorial jurisdiction, i.e. for proceedings on ex officio group registration, it is necessary to incorporate modifications in case allocation management (CAM) and in the territorial jurisdiction identification function,

(4) If, on the basis of the statement referred to in paragraph (3), the grounds for ex officio registration of the group are not refuted...

- setup of a registration process for ex officio VAT group registration,
- introduction of a new clause for ex officio VAT group registration,
- new SBL – decision on ex officio group registration,
- new SBL – notification of non-registration of a group due to rebuttal of grounds for ex officio group registration,
- the new SBL (both the decision and notification) will be sent to all presumed/actual members of the group, which needs to be taken into account when setting up the process of issuing the documents,
- access for the BB TO necessary for the registration process,
- the need to modify the information system due to the fact that the BB TO will also conduct proceedings with persons who do not fall within its territorial jurisdiction, i.e. for proceedings on ex officio group registration, it is necessary to incorporate modifications in case allocation management (CAM) and in the territorial jurisdiction identification function,
- incorporation of processes related to appeals.

(5) The group referred to in paragraph (4) shall become a payer on the day following the date ...

- entails changes in the ISFA-TA – in connection with ex officio group registration pursuant to § 4c; cessation of the grounds for VAT registration by members of a VAT group if they were VAT payers prior to the ex officio registration of the VAT group; introduction of a new type of termination of registration (§ 4c); introduction of VAT Group as grounds for registration with a new clause for registration,
- incorporation of changes in the ISFA-TA in connection with the published list pursuant to § 52 of the Tax Code,
- FAP – entails the incorporation of the new type of registration in the published list of VAT-registered taxpayers.

Statement by the OVSD:

The above has an impact on the ISFA-TA:

Processing and submission of VAT returns upon establishment – group member, VAT group, common rules – period of termination and establishment, audits, member-VAT group links, notifications, reclassification, and reporting of arrears.

We expect a new clause in the ISFA-TA – this will affect the settings for batch processing of VAT return submission requests in the ISFA-TA – addition of the new clause to the process.

(6) The tax office competent for the representative of the group shall be competent for the group.

- in the system, it will be necessary to ensure that ex officio registration (entry of the relevant grounds for registration) carried out by the BB TO will or can be recorded for another tax office (locally competent for the representative of the group);
- the locally competent tax office should receive a notification or alert that it has become the tax administrator for a VAT group registered ex officio.

(7) § 4b(4) shall apply mutatis mutandis to the conduct of the representative of the group and to the rights, obligations, and responsibilities of individual members of the group.

(8) The representative of the group is obliged to submit an application for a change in the registration of the group without delay if...

- new SBL – decision to change a group registration – approval
- new SBL – decision to change an ex officio VAT group registration,
- modification of SBL-628 – decision to change a group registration – rejection,
- decisions to change VAT group registration will be sent to the relevant member of the group and to the VAT group representative,
- incorporation of processes related to appeals,
- cessation of the grounds for VAT registration for a member joining a VAT group if that member was a VAT payer prior to joining the VAT group; introduction of a new type of termination of registration; introduction of VAT Group as grounds for registration with a new clause for registration.

(9) If a group member no longer satisfies the conditions under § 4a, the representative of the group is obliged to submit...without delay...

- possible modifications to the standard application form for registration... (Annex 2), if it is not possible to include the cases referred to in paragraph (8) under the item 'accession of a member' (impact also on the FAP)

- new SBL – Decision to implement a change in a group pursuant to paragraph (9),
- new SBL – Decision to register an excluded group member as an independent taxpayer,
- new SBL – Decision to appoint a new group representative,
- new SBL – Decision to implement a change in an ex officio VAT group pursuant to paragraph (9),
- cessation of the grounds for VAT Group registration for a member leaving a VAT group; introduction of a new type of termination of registration; introduction of VAT Group as grounds for registration with a new clause for registration.
- incorporation of processes related to appeals,
- incorporation of changes in the ISFA-TA in connection with the list published on FAP pursuant to § 52 of the Tax Code.

Statement by the OVSD:

The above has an impact on the ISFA-TA:

Processing and submission of VAT returns upon dissolution/withdrawal of a member, This part is essentially already in place in the ISFA-TA – this means that only a new notification needs to be added when processing VAT returns in different periods.

(10) If any member of the group is dissolved without liquidation and its assets are transferred to a legal successor...

- new SBL – Decision to implement a change in a group pursuant to paragraph (10),
- new SBL – Decision not to implement a change in a group pursuant to paragraph (10),
- new SBL – Decision to register as an independent taxpayer the legal successor of a group member that does not satisfy the conditions under § 4a of the VAT Act,
- new SBL – Decision to appoint a new group representative,
- introduction of a new clause for registration as part of the grounds for VAT registration,
- introduction of a new type of termination of registration for a dissolved member of a VAT group,
- incorporation of processes related to appeals,
- incorporation of changes in the ISFA-TA in connection with the list published on FAP pursuant to § 52 of the Tax Code.

(11) Paragraph (10) shall apply mutatis mutandis even if the member of the group dissolved without liquidation has no legal successor; where the representative of the group has been dissolved, any member of the group may file a request for a change in the registration of the group.

- possible impacts in the form of modification of the existing template or incorporation of a new SBL,
- in the case of a new SBL – incorporation of processes related to appeals,

(12) If the representative of the group fails to comply with the obligations under paragraphs (8) or (9), the tax office competent for the group shall impose a fine of up to EUR 10 000 on the group. When determining the amount of the fine, the tax office shall take account of the severity, duration and consequences of the unlawful situation.

- a new SBL – the fine,
- incorporation of processes related to appeals.

Statement by the OVSD:

The above has an impact on the ISFA-TA:

Only a supplementation – the addition of the fine to the aggregate fine – process.

(13) Where there are grounds for *ex officio* registration of a group pursuant to paragraph (1) in the case of taxable persons...

- new SBL – Decision to register a VAT group pursuant to § 4c, repealing the decision to register a VAT group pursuant to § 4b,
- the entire process of transferring VAT group registration from § 4b to § 4c needs to be incorporated,
- access for the BB TO necessary for the registration process,
- the need to modify the information system due to the fact that the BB TO will also conduct proceedings with persons who do not fall within its territorial jurisdiction, i.e. for proceedings on *ex officio* group registration, it is necessary to incorporate modifications in case allocation management (CAM) and in the territorial jurisdiction identification function,
- we expect the introduction of a new ground for registration,
- introduction of a new clause for registration,
- introduction of a new type of termination of registration for a group member registered pursuant to § 4b,
- incorporation of processes related to appeals.

Footnote 4f reads as follows:

^{4f}) § 4(3)(x) of Act No 35/2019 on financial administration and on amendments to certain acts, as amended.'

- expected impact on ISFA-TA information system, ADMIS, FAP, DWH and other systems (e.g. DR SCAN, VIES),
- the setup of new processes in connection with the *ex officio* registration of a VAT group is expected,
- the need to obtain information from other public administration sources in order to establish the conditions for *ex officio* registration of a group is expected,
- information from the Business Register and the Trade Register is also important for preparing the analysis.

III. Ex officio group registration – FAP

The estimate includes the effort required based on the nature of the proposed changes.

III. Ex officio group registration – DRSCAN

Batch scanning, PDF files

III. Ex officio group registration – VIES

The absence of a supplier for VIES does not allow the nature of the proposed changes to be described in sufficient detail. This is a very rough estimate that may differ significantly from reality.

The negative impact on the general government budget is also related to the staffing requirements of the Financial Administration. The proposed legislative changes (Act No 215/2019) require an increase in the staffing cap of the Financial Administration by six unarmed members, for the following reasons:

- Increased administrative workload – the implementation of e-invoices requires thorough administration and checking of electronic invoices, which means more work for administrative staff,
- technical support – the new system will require technical support to troubleshoot problems and ensure smooth functioning. This includes IT specialists and technicians,
- improved efficiency and transparency – the purpose of e-invoices is to increase the efficiency of tax collection and reduce tax evasion, which requires more staff to monitor and analyse transactions.

The total annual impact on the State budget as regards personnel expenditure amounts to EUR 264 287, of which wage costs account for EUR 194 400.

Number of employees	Wages, salaries, emoluments, and other forms of personnel compensation in annual terms in EUR	Insurance premiums and contributions in annual terms in EUR	Personnel expenditure in total
Total + 6 persons (NPFS)	194 400.00	69 887.00	264 287.00

Table 3

Revenue (in EUR)	Impact on the general government budget				note
	2025	2026	2027	2028	
Tax revenues (100)¹					
Non-tax revenues (200)¹					
Grants and transfers (300)¹					
Revenues from transactions in financial assets and financial liabilities (400)					
Loans, borrowings and repayable financial assistance received (500)					
Total impact on general government revenue	0	0	0	0	

1 – break down revenue into items according to applicable economic classification

Note:

If the impact concerns multiple public administration bodies, a separate table for each body must be completed.

Table 4/A

Expenditure (in EUR)	Impact on the general government budget				note
	2025	2026	2027	2028	
Current expenditure (600)		1 756 762	2 369 262	2 369 262	
Wages, salaries, emoluments, and other forms of personnel compensation (610)		194 400	194 400	194 400	
Insurance premiums and contributions (620)		69 887	69 887	69 887	
Goods and services (630) ²		1 492 475	2 104 975	2 104 975	
Current transfers (640) ²					
Interest and other payments related to loans, borrowings, repayable financial assistance and financial leasing (650) ²					
Capital expenditure (700)	566 338	9 471 099			
Procurement of capital assets (710) ²	566 338	9 471 099			
in which: Refurbishment and modernisation (718)	566 338	9 471 099			
Capital transfers (720) ²					
Expenditure on transactions in financial assets and financial liabilities (800)					
Total impact on general government expenditure	566 338	11 227 861	2 369 262	2 369 262	

2 – break down expenditure into items according to applicable economic classification

Note:

If the impact concerns multiple public administration bodies, a separate table for each body must be completed.

Table 4/B

Impacts (according to ESA 2010 methodology)	Impact on the public expenditure limit of public administration bodies				note
	2025	2026	2027	2028	
Capital revenue (230)					
Current expenditure (600)		1 492 475	2 104 975	2 104 975	
Wages, salaries, emoluments, and other forms of personnel compensation (610)					
Insurance premiums and contributions (620)					
Goods and services (630) ²		1 492 475	2 104 975	2 104 975	
Current transfers (640) ²					
Interest and other payments related to loans, borrowings, repayable financial assistance and financial leasing (650) ²					
Capital expenditure (700)		9 326 099			
Procurement of capital assets (710) ²		9 326 099			
Capital transfers (720) ²					
Total impact on the public expenditure limit of public administration bodies	0	10 818 574	2 104 975	2 104 975	

2 – break down expenditure into sub-items according to applicable economic classification

Note:

If the impact concerns multiple public administration bodies, a separate table for each body must be completed.

Table 5

Employment	Impact on the general government budget				note
	2025	2026	2027	2028	
Total number of employees		6	6	6	
of which impact on the State budget		6	6	6	
Average wage cost (in EUR)*		2 700	2 700	2 700	
of which impact on the State budget		2 700	2 700	2 700	
Total personnel cost (in EUR)	0	264 287	264 287	264 287	
Wages, salaries, emoluments, and other forms of personnel compensation (610)		194 400	194 400	194 400	
of which impact on the State budget		194 400	194 400	194 400	
Insurance premiums and contributions (620)		69 887	69 887	69 887	
of which impact on the State budget		69 887	69 887	69 887	

Note:

If the impact concerns multiple public administration bodies, a separate table for each body must be completed. Where different groups of employees are concerned, the numbers, wages and insurance must be specified separately according to the method of remuneration (e.g. police officers, customs officers, etc.).

The average wage cost is calculated as the wage cost per employee per calendar month of the current year.

Categories 610 and 620 are transferred from this annex to the appropriate categories of the 'expenditure' annex.

2.2.5. Calculation of impacts on the long-term sustainability of public finances

Indicate the model that was used to determine the impacts on revenue and expenditure in the long term, as well as the underlying assumptions that were included in the model. Describe the model used together with any modifications made in the calculation.

Table 6.

Long-term sustainability	Impact on public finances					Note
	d	d + 10	d + 20	d + 30	d + 40	
Impact on expenditure in percentage points of GDP						
Impact on revenue in percentage points of GDP						
Impact on balance in percentage points of GDP						

Note:

The letter 'd' indicates the first year of the next decade.

The table must be completed separately for each measure. Where several measures are implemented, a table showing the cumulative effect of introducing all measures simultaneously must also be completed.'

Analysis of impacts on the business environment

Title of the document: Draft Act amending Act No 222/2004 on value added tax, as amended, and amending certain acts

Submitter: Ministry of Finance of the Slovak Republic

3.1 Regulatory costs

3.1.1 Summary table of regulatory costs

Table 1: Changes in costs (per year) in the business environment (BE), evaluation of the bureaucracy and cost reduction mechanism, and gold-plating costs¹ for the business environment:

Replace this with the same table after completing the Business Environment Cost Calculator, which is a mandatory annex to this analysis and can be found on the [Ministry of Economy website](#) (hereinafter the ‘Cost Calculator’):

TYPE OF COSTS	Cost increase in EUR for the BE	Cost reduction in EUR for the BE
A. Taxes, levies, duties and charges aimed at reducing negative externalities	0	0
B. Other charges	0	0
C. Penalties and fines	0	0
D. Indirect financial costs	16 983 232	44 724 368
E. Administrative costs	18 642 143	10 712 524
Total = A+B+C+D+E	35 625 375	55 436 892

Harmonisation of EU law	Cost increase in EUR for the BE	Cost reduction in EUR for the BE
F. Full harmonisation of EU law (excluding taxes, levies, duties, and charges aimed at reducing negative externalities)	35 625 375	55 436 892
G. Gold-plating	0	0

CALCULATION OF THE 1in 2out RULE:	IN	OUT
H. Costs excluding exceptions = B+D+E-F	0	0

¹ The definition of gold-plating is given in point 4 of Part III of the Uniform Methodology.

3.1.2 Calculation of the impacts of individual regulations on changes in costs for businesses

Table 2: Calculation of the impacts of individual regulations (replace with the same table after completing the Cost Calculator):

Seq. no.	Clear and concise description of the regulation (the reason for increasing/reducing costs for the BE and the reason for maintaining costs for the BE that constitute gold-plating)	Number of the legislation (act, decree, etc.)	Localisation (§, paragraph, Article,...)	Origin of regulation: SK/EU complete harmonisation/Gold-plating	Effective date of regulation	Category of stakeholders	Total number of stakeholders	Impact per business in EUR	Impact on stakeholder category in EUR	Impact type In (increases costs)/Out (reduces costs) /No change	Total 1in 2out	Total gold-plating
1	Ex officio group registration – appointment of a joint representative	Act No 222/2004	§ 4c(2)	2. EU full harmonisation	01.01.26	taxable persons	2 000	2	3 243	In (increases costs)	0	0
2	Ex officio group registration – statement on registration	Act No 222/2004	§ 4c(3)	2. EU full harmonisation	01.01.26	taxable persons	600	2	973	In (increases costs)	0	0
3	Ex officio group registration – administrative obligations	Act No 222/2004	§ 4c	2. EU full harmonisation	01.01.26	VAT payers	600	104	62 270	In (increases costs)	0	0
4	Adjustment of tax chargeability – intra-Community supply	Act No 222/2004	§ 19(8)	2. EU full harmonisation	01.07.30	VAT payers and persons registered for VAT pursuant to § 7 and § 7a	290 425	3	941 921	In (increases costs)	0	0
5	Adjustment of tax chargeability – intra-Community acquisition	Act No 222/2004	§ 20(1)	2. EU full harmonisation	01.07.30	VAT payers and persons registered for VAT	290 425	3	941 921	In (increases costs)	0	0

6	Obligation to ensure the transmission and receipt of an electronic invoice by a delivery service	Act No 222/2004	§ 71(5), § 76a	2. EU full harmonisation	01.01.27	pursuant to § 7 and § 7a VAT payers, persons registered for tax pursuant to § 7 and § 7a, taxable persons	530 726	26	13 770 217	In (increases costs)	0	0
7	Shorter deadline for the issuance of an invoice (domestic and cross-border transactions)	Act No 222/2004	§ 73 and § 75	2. EU full harmonisation	1.7.2030	VAT payers	225 206	6.4865	1 460 798.71 9	In (increases costs)	0	0
8	Issuance of an electronic invoice by a VAT payer (domestic transactions)	Act No 222/2004	§ 71(1)(b), § 85n	2. EU full harmonisation	1.1.2027 and 1.7.2030	VAT payers	225 206	108	24 322 248	Out (reduces costs)	0	0
9	Receipt of an electronic invoice by a VAT payer (domestic transactions)	Act No 222/2004	§ 71(1)(b), § 85n	2. EU full harmonisation	1.1.2027 and 1.7.2030	VAT payers	225 206	43	9 683 858	Out (reduces costs)	0	0
10	Receipt of an electronic invoice by a taxable person (domestic transactions)	Act No 222/2004	§ 71(1)(b), § 85n	2. EU full harmonisation	1.1.2027 and 1.7.2030	taxable persons	240 301	17	3 988 997	Out (reduces costs)	0	0
11	Issuance of a corrective electronic invoice by a VAT payer (domestic transactions)	Act No 222/2004	§ 71(2), § 85n	2. EU full harmonisation	1.1.2027 and 1.7.2030	VAT payers	225 206	7	1 531 401	Out (reduces costs)	0	0

12	Receipt of a corrective electronic invoice by a VAT payer (domestic transactions)	Act No 222/2004	§ 71(2), § 85n	2. EU full harmonisation	1.1.2027 and 1.7.2030	VAT payers	225 206	2	450 412	Out (reduces costs)	0	0
13	Receipt of a corrective electronic invoice by a taxable person (domestic transactions)	Act No 222/2004	§ 71(2), § 85n	2. EU full harmonisation	1.1.2027 and 1.7.2030	taxable persons	240 301	1	312 391	Out (reduces costs)	0	0
14	Issuance of an electronic invoice by a VAT payer (cross-border transactions)	Act No 222/2004	§ 71(1)(b)	2. EU full harmonisation	01.07.30	VAT payers	225 206	18	3 963 626	Out (reduces costs)	0	0
15	Receipt of an electronic invoice by a person registered for VAT (cross-border transactions)	Act No 222/2004	§ 71(1)(b)	2. EU full harmonisation	01.07.30	persons registered for VAT under § 7 and § 7a	65 219	2	97 829	Out (reduces costs)	0	0
16	Issuance of a corrective electronic invoice by a VAT payer (cross-border transactions)	Act No 222/2004	§ 71(1)(b)	2. EU full harmonisation	01.07.30	VAT payers	225 206	1	247 727	Out (reduces costs)	0	0
17	Receipt of a corrective electronic invoice by a VAT payer (cross-border transactions)	Act No 222/2004	§ 71(1)(b)	2. EU full harmonisation	01.07.30	VAT payers	225 206	1	119 359	Out (reduces costs)	0	0
18	Receipt of a corrective electronic invoice	Act No 222/2004	§ 71(1)(b)	2. EU full harmonisation	01.07.30	persons registered for VAT	65 219	0	6 522	Out (reduces costs)	0	0

by a person registered for VAT (cross-border transactions) Extension and modification of the particulars of an invoice											under § 7 and § 7a	
19	Act No 222/2004	§ 74(1)(c), (k), (p) and (q)	2. EU full harmonisation	1.1.2027 and 1.7.2030	VAT payers	225 206	6	1 460 799	In (increases costs)	0	0	
20	Act No 222/2004	§ 78a	2. EU full harmonisation	1.7.2030	VAT payers	225 206	39	8 764 792	Out (reduces costs)	0	0	
21	Act No 222/2004	§ 80	2. EU full harmonisation	01.07.30	VAT payers	225 206	9	1 947 732	Out (reduces costs)	0	0	
22	Act No 222/2004	§ 80, § 80a, § 85n	2. EU full harmonisation	1.1.2027 and 1.7.2030	VAT payers, persons registered for tax pursuant to § 7 and § 7a, taxable persons	530 726	32	16 983 232	In (increases costs)	0	0	

3.1.3 Additional information on how to calculate the impacts of individual regulations on the change in costs

For each regulation affecting the business environment assessed in Table 2, please provide additional information so that the method and correctness of the calculations can be verified. In particular, please indicate how you calculated the impacts and which source you drew upon for the numbers (please also provide a link to specific statistics if available on the internet). Individual regulations may have one or more types of costs (A. Taxes, levies, duties and charges aimed at reducing negative externalities, B. Other fees, C. Penalties, D. Indirect financial costs, E. Administrative costs). Break them down and calculate them in accordance with the methodological procedure.

In the present draft Act, which amends Act No 222/2004 on value added tax, as amended, and amending certain acts (hereinafter the ‘draft Act’), 22 regulatory measures impacting the business environment were identified. The subject of the Cost Calculator are regulatory measures related to reducing or increasing the administrative burden:

1. Ex officio group registration – appointment of a joint representative

The proposed regulatory measure increases costs for the entities concerned. If documentation obtained in the course of tax administration or from the results of activities of the Financial Directorate of the Slovak Republic (hereinafter the ‘FDSR’) indicates that there are grounds for ex officio registration of a group, the Banská Bystrica Tax Office will request the presumed members of the group to appoint from among themselves a joint representative for the purposes of the ex officio registration procedure. If they fail to do so, the joint representative is designated by the tax office. Subsequently, the tax office sends a request to the representative of the group to make a statement on the grounds for registration within a set time limit.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on an analysis by the FDSR using data from the Business Register of the Slovak Republic, financial statements and VAT registrations. The FDSR has identified interconnected networks (approx. 600) of individuals involving an increased risk of revenue redistribution. Within these, a total of approximately 2 000 legal persons were identified as critical, i.e. potentially taxable. The regulatory cost was qualified as administrative. A procedure based on alternative 2 was chosen for the quantification. In terms of frequency, this was identified as a one-off obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (IN) related to this regulatory measure are estimated at EUR 3 243.

2. Ex officio group registration – statement on registration

The proposed regulatory measure increases costs for the entities concerned. The Banská Bystrica Tax Office will request the joint representative to make a statement on the grounds for ex officio registration of the group within a set time limit.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on an analysis by the FDSR using data from the Business Register of the Slovak Republic, financial statements and VAT registrations. The FDSR has identified interconnected networks (approx. 600) of

individuals involving an increased risk of revenue redistribution. Within these, a total of approximately 2 000 legal persons were identified as critical, i.e. potentially taxable. After the joint representatives are appointed, the regulatory measure will concern only approx. 600 entities. The regulatory cost was qualified as administrative. A procedure based on alternative 2 was chosen for the quantification. In terms of frequency, this was identified as a one-off obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (IN) related to this regulatory measure are estimated at EUR 973.

3. Ex officio group registration – administrative obligations

The proposed regulatory measure increases costs for the entities concerned. If the grounds for ex officio registration of the group are justified, the Banská Bystrica Tax Office will register the group ex officio for tax purposes, assign it a tax identification number and appoint its representative. These entities will be required to file tax returns and control statements as VAT payers.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on an analysis by the FDSR using data from the Business Register of the Slovak Republic, financial statements and VAT registrations. The FDSR has identified interconnected networks (approx. 600) of individuals involving an increased risk of revenue redistribution. Within these, a total of approximately 2 000 legal persons were identified as critical, i.e. potentially taxable. After the joint representatives are appointed, the regulatory measure will concern only approx. 600 entities. The regulatory cost was qualified as administrative. A procedure based on alternative 1 was chosen for the quantification. The expert estimate of the Ministry of Finance of the Slovak Republic (hereinafter the 'MFSR') for the obligations to file a tax return and to file a control statement is approx. 20 min each. In terms of frequency, this was identified as a one-off obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (IN) related to this regulatory measure are estimated at EUR 62 270.

4. Adjustment of tax chargeability – intra-Community supply

The regulatory change increases costs for the entities concerned. The moment of tax chargeability for cross-border supplies of goods to another Member State is modified to the tenth day after the date of supply of the goods, in connection with the shortening of the deadline for the issuance of an electronic invoice. This date also provides the basis for compliance with other obligations arising from Act No 222/2004 on value added tax, as amended (hereinafter the 'VAT Act') (e.g. the deadline for the issuance of invoices, the indication of taxable transactions in tax returns, recapitulative statements, control statements, etc.).

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206, while the total number of taxpayers with a VAT ID assigned (§ 4, § 4b, § 5, § 7 and § 7a of the VAT Act) was 290 425. The regulatory cost was qualified as administrative. A procedure based on alternative 2 was chosen for the quantification. In terms of frequency, this was identified as a

one-off obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (IN) related to this regulatory measure are estimated at EUR 941 921.

5. Adjustment of tax chargeability – intra-Community acquisition

The regulatory change increases costs for the entities concerned. The moment tax chargeability for cross-border acquisition of goods from another Member State is modified to the tenth day after the date of acquisition of the goods. This date also provides the basis for compliance with other obligations arising from the VAT Act (e.g. the deadline for issuing invoices, the indication of taxable transactions in tax returns, recapitulative statements, control statements, etc.).

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206, while the total number of taxpayers with a VAT ID assigned (§ 4, § 4b, § 5, § 7 and § 7a of the VAT Act) was 290 425. The regulatory cost was qualified as administrative. A procedure based on alternative 2 was chosen for the quantification. In terms of frequency, this was identified as a one-off obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (IN) related to this regulatory measure are estimated at EUR 941 921.

6. Obligation to ensure the transmission and receipt of an electronic invoice by a delivery service

The new regulatory measure increases costs for the entities concerned. Any taxable person subject to the obligation to issue an electronic invoice will be obliged to ensure that they can transmit and receive electronic invoices by means of a delivery service. Any person to whom goods or services are supplied in the domestic territory involving the obligation to issue an electronic invoice will be obliged to ensure that they can receive electronic invoices transmitted by the delivery service. The delivery service will be a service of transmitting and delivering electronic invoices provided by a certified delivery service provider.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR and is specified under each regulatory measure:

- total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) – 225 206,
- number of legal persons registered for income tax, without VAT registration – 240 301,
- total number of persons registered for value added tax (§ 7 and § 7a of the VAT Act) – 65 219.

The regulatory cost was qualified as administrative. A procedure based on alternative 2 was chosen for the quantification. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (IN) related to this regulatory measure are estimated at EUR 13 770 217.

7. Shorter deadline for the issuance of an invoice (domestic transactions and cross-border transactions)

The regulatory change increases costs for the entities concerned. The deadline for issuing invoices is being modified.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206. Persons registered for VAT under § 7 and § 7a were not included in the calculation, as the deadline for issuing invoices applies only to persons registered under § 7a of the VAT Act who supply a service with a place of supply under § 15(1) in another Member State and where the recipient of the service is the person liable to pay tax. The regulatory cost was qualified as administrative. A procedure based on alternative 2 was chosen for the quantification. In terms of frequency, this was identified as a one-off obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (IN) related to this regulatory measure are estimated at EUR 1 460 799.

8. Issuance of an electronic invoice by a VAT payer (domestic transactions)

The regulatory change reduces costs for the entities concerned. For the purposes of the VAT Act, invoices will be issued and transmitted exclusively as electronic invoices in the format prescribed by law. Only invoices that contain the particulars required by the VAT Act and that have been issued, transmitted and received in a structured electronic format which allows for their automatic and electronic processing will be deemed to be electronic invoices.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206. Based on FDSR data, these VAT payers issued a total of 101 310 277 invoices in various forms, whether paper or electronic (email, pdf, etc.), to domestic taxable persons and non-taxable legal persons in the calendar year 2024. Based on an expert estimate by the MFSR and FDSR, it is assumed that 20 % of these invoices are issued in paper form. However, electronic invoices can save up to 80 % of the costs (paper, printing, time, postage, manual processing) involved in issuing and processing invoices, with the cost of a single electronic invoice estimated at between EUR 0.1 and EUR 0.5 (EUR 0.3 on average). Electronic invoices issued in a structured format eliminate errors, save costs compared to paper invoices, enable automation of processes, and speed up payments. The regulatory cost was qualified as indirect financial costs. The calculation was based on the assumption that the remaining 20 % (i.e. 20 262 055 invoices) of the total number of invoices issued by VAT payers will be issued electronically, thereby reducing the cost of issuing a single electronic invoice on average by EUR 1.2. The method of calculation of the value entered in column D – $20\ 262\ 055 \times 1.2 = 24\ 314\ 466 \div 225\ 206 = 108$. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 24 322 248.

9. Receipt of an electronic invoice by a VAT payer (domestic transactions and cross-border transactions)

The regulatory change reduces costs for the entities concerned. For the purposes of the VAT Act, invoices will be issued, transmitted, but also received exclusively as electronic invoices in the format prescribed by law. Only invoices that contain the particulars required by the VAT Act and that have been issued, transmitted and received in a structured electronic format which allows for their automatic and electronic processing will be deemed to be electronic invoices.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206. Based on FDSR data, these VAT payers received a total of 80 834 873 invoices in various forms, whether paper or electronic (email, pdf, etc.) from domestic as well as foreign suppliers in the calendar year 2024. Based on an expert estimate by the MFSR and FDSR, it is assumed that 20 % of these invoices are received in paper form. However, electronic invoices can save up to 80 % of the costs of processing invoices; the cost of issuing a single electronic invoice was estimated at between EUR 0.1 and EUR 0.5 (EUR 0.3 on average). The cost of processing a received electronic invoice is estimated at 50 % of the cost of issuing and transmitting it, with processing costs decreasing proportionally. The regulatory cost was qualified as indirect financial costs. The calculation was based on the assumption that the remaining 20 % (i.e. 16 166 975 invoices) of the total number of invoices issued by VAT payers will be received electronically, thereby reducing the cost of processing a single electronic invoice on average by EUR 0.6. The method of calculation of the value entered in column D – $16\ 166\ 975 \times 0.6 = 9\ 700\ 185 \div 225\ 206 = 43$. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 9 683 858.

10. Receipt of an electronic invoice by a taxable person (domestic transactions)

The regulatory change reduces costs for the entities concerned. For the purposes of the VAT Act, invoices will be issued, transmitted, but also received exclusively as electronic invoices in the format prescribed by law. Only invoices that contain the particulars required by the VAT Act and that have been issued, transmitted and received in a structured electronic format which allows for their automatic and electronic processing will be deemed to be electronic invoices.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. The number of legal persons registered for income tax, without VAT registration, was 240 301 as of 30 April 2025 (415 426 - 175 125)., Based on FDSR data, these taxable persons received a total of 33 173 117 invoices in various forms, whether paper or electronic (email, pdf, etc.) from domestic suppliers in the calendar year 2024. Some of these invoices were also received by legal persons who are not taxable persons – for these the business environment impact was not quantified using the Business Environment Cost Calculator, as these are mostly public authorities. Based on an expert estimate by the MFSR and FDSR, it is assumed, similarly to the calculation for regulatory measure no 9, that 20 % of these invoices

are received in paper form. However, electronic invoices can save up to 80 % of the costs of processing invoices; the cost of issuing a single electronic invoice was estimated at between EUR 0.1 and EUR 0.5 (EUR 0.3 on average). The cost of processing a received electronic invoice is estimated at 50 % of the cost of issuing and transmitting it, with processing costs decreasing proportionally. The regulatory cost was qualified as indirect financial costs. The calculation was based on the assumption that the remaining 20 % (i.e. 6 634 623 invoices) of the total number of invoices issued by VAT payers will be received electronically, thereby reducing the cost of processing a single electronic invoice on average by EUR 0.6. The method of calculation of the value entered in column D – $6\,634\,623 \times 0.6 = 3\,980\,774 \div 240\,301 = 16.6$. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 3 988 997.

11. Issuance of a corrective electronic invoice by a VAT payer (domestic transactions)

The regulatory change reduces costs for the entities concerned. For the purposes of the VAT Act, invoices will be issued and transmitted exclusively as electronic invoices in the format prescribed by law. A corrective invoice to the initial electronic invoice will also be issued electronically in the appropriate structured electronic format. Only invoices that contain the particulars required by the VAT Act and that have been issued, transmitted and received in a structured electronic format which allows for their automatic and electronic processing will be deemed to be electronic invoices.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206. Based on FDSR data, these VAT payers issued a total of 6 360 618 corrective invoices in various forms, whether paper or electronic (email, pdf, etc.) in the calendar year 2024. Based on an expert estimate by the MFSR and FDSR, it is assumed that 20 % of these invoices are issued in paper form. However, electronic invoices can save up to 80 % of the costs of processing invoices; the cost of a single electronic invoice is estimated at between EUR 0.1 and EUR 0.5 (EUR 0.3 on average). The regulatory cost was qualified as indirect financial costs. The calculation was based on the assumption that the remaining 20 % (i.e. 1 272 124 corrective invoices) of the total number of corrective invoices issued by VAT payers will be issued electronically, thereby reducing the cost of issuing a single electronic invoice on average by EUR 1.2. The method of calculation of the value entered in column D – $1\,272\,124 \times 1.2 = 1\,526\,549 \div 225\,206 = 6.8$. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 1 531 401.

12. Receipt of a corrective electronic invoice by a VAT payer (domestic transactions)

The regulatory change reduces costs for the entities concerned. For the purposes of the VAT Act, invoices will be issued, transmitted, but also received exclusively as electronic invoices in the format prescribed by law. A corrective invoice to the initial electronic invoice will also be issued, transmitted and received electronically in the appropriate structured electronic format. Only invoices that contain the particulars required by the VAT Act and that have been

issued, transmitted and received in a structured electronic format which allows for their automatic and electronic processing will be deemed to be electronic invoices.

The regulatory measure in question has an administrative impact on the entities concerned. The entities concerned are VAT payers. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206. Based on FDSR data, these VAT payers received a total of 3 763 925 corrective invoices in various forms, whether paper or electronic (email, pdf, etc.), from domestic taxpayers in the calendar year 2024. Based on an expert estimate by the MFSR and FDSR, it is assumed that 20 % of these invoices are received in paper form. However, electronic invoices can save up to 80 % of the costs of processing invoices; the cost of issuing a single electronic invoice was estimated at between EUR 0.1 and EUR 0.5 (EUR 0.3 on average). The cost of processing a received electronic invoice is estimated at 50 % of the cost of issuing and transmitting it, with processing costs decreasing proportionally. The regulatory cost was qualified as indirect financial costs. The calculation was based on the assumption that the remaining 20 % (i.e. 752 785 invoices) of the total number of corrective invoices issued by taxpayers will also be received electronically, thereby reducing the cost of processing a single corrective electronic invoice on average by EUR 0.6. The method of calculation of the value entered in column D – $752\,785 \times 0.6 = 451\,671 \div 225\,206 = 2$. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 450 412.

13. Receipt of a corrective electronic invoice by a taxable person (domestic transactions)

The regulatory change reduces costs for the entities concerned. For the purposes of the VAT Act, invoices will be issued, transmitted, but also received exclusively as electronic invoices in the format prescribed by law. A corrective invoice to the initial electronic invoice will also be issued, transmitted and received electronically in the appropriate structured electronic format. Only invoices that contain the particulars required by the VAT Act and that have been issued, transmitted and received in a structured electronic format which allows for their automatic and electronic processing will be deemed to be electronic invoices.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. The number of legal persons registered for income tax, without VAT registration, was 240 301 taxpayers as of 30 April 2025 (415 426 - 175 125). Based on FDSR data, such taxable persons received a total of 2 596 693 corrective invoices in various forms, whether paper or electronic (email, pdf, etc.), from domestic VAT payers in the calendar year 2024. Some of these invoices were also received by legal persons who are not taxable persons – for these the business environment impact was not quantified using the Business Environment Cost Calculator, as these are mostly public authorities. Based on an expert estimate by the MFSR and FDSR, it is assumed that 20 % of these invoices are received in paper form. However, electronic invoices can save up to 80 % of the costs of processing invoices; the cost of issuing a single electronic invoice was estimated at between EUR 0.1 and EUR 0.5 (EUR 0.3 on average). The cost of processing a received electronic invoice is estimated at 50 % of the cost of issuing and transmitting it, with processing costs decreasing proportionally. The regulatory cost was qualified as indirect financial costs. The calculation

was based on the assumption that the remaining 20 % (i.e. 519 339 invoices) of the total number of corrective invoices issued by VAT payers will also be received electronically, thereby reducing the cost of processing a single corrective electronic invoice on average by EUR 0.6. The method of calculation of the value entered in column D – $519\ 339 \times 0.6 = 311\ 603 \div 240\ 301 = 1.3$. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 312 391.

14. Issuance of an electronic invoice by a VAT payer (cross-border transactions)

The regulatory change reduces costs for the entities concerned. For the purposes of the VAT Act, invoices will be issued and transmitted exclusively as electronic invoices in the format prescribed by law. Only invoices that contain the particulars required by the VAT Act and that have been issued, transmitted and received in a structured electronic format which allows for their automatic and electronic processing will be deemed to be electronic invoices.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206. Based on FDSR data, these VAT payers received a total of 16 480 964 invoices in various forms, whether paper or electronic (email, pdf, etc.), from suppliers in other Member States in the calendar year 2024. Nevertheless, the Slovak Republic is an export-oriented country. In 2024, the Slovak Republic's foreign trade closed with a surplus, which meant a decrease by EUR 1.4 billion year-on-year reaching EUR 3.1 billion. According to preliminary data, exports of goods from the Slovak Republic decreased by 1.5 % to almost EUR 107 billion last year, while imports to the Slovak Republic decreased by 0.2 % to almost EUR 104 billion (source: Statistical Office – Foreign Trade – preliminary data for December and for 2024 and detailed data for eleven months of 2024). Given the volume of the Slovak Republic's foreign trade, the MFSR estimates that a similar number of invoices are issued by domestic VAT payers to other Member States (i.e. 16 500 000). Based on an expert estimate by the MFSR and FDSR, it is assumed that 20 % of these invoices are issued in paper form. However, electronic invoices can save up to 80 % of the costs of processing invoices; the cost of a single electronic invoice is estimated at between EUR 0.1 and EUR 0.5 (EUR 0.3 on average). The regulatory cost was qualified as indirect financial costs. The calculation was based on the assumption that the remaining 20 % (i.e. 3 300 000 invoices) of the total number of invoices issued by VAT payers will be issued electronically, thereby reducing the cost of issuing a single electronic invoice on average by EUR 1.2. The method of calculation of the value entered in column D – $3\ 300\ 000 \times 1.2 = 3\ 960\ 000 \div 225\ 206 = 17.6$. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 3 963 626.

15. Receipt of an electronic invoice by a person registered for VAT (cross-border transactions)

The regulatory change reduces costs for the entities concerned. For the purposes of the VAT Act, invoices will be issued, transmitted, but also received exclusively as electronic invoices in the format prescribed by law. Only invoices that contain the particulars required by the

VAT Act and that have been issued, transmitted and received in a structured electronic format which allows for their automatic and electronic processing will be deemed to be electronic invoices.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of persons registered for value added tax (§ 7 and § 7a of the VAT Act) was 65 219. However, this group of persons does not include those taxpayers who acquire goods from another Member State in the domestic territory, but whose total value of goods acquired from other Member States, excluding tax, did not reach EUR 14 000 in the calendar year. At the same time, this group includes taxpayers who supply a service with a place of supply pursuant to § 15(1) of the VAT Act in another Member State where the recipient of the service is the person liable to pay tax, i.e. the persons that issue invoices. The MFSR estimates that persons registered for VAT under § 7 and § 7a received a total of 824 048 invoices (5 % of 16 480 964) in various forms, whether paper or electronic (email, pdf, etc.), from suppliers from other Member States in the calendar year 2024. Based on an expert estimate by the MFSR and FDSR, it is assumed, similarly to the calculation for regulatory measure no 9, that 20 % of these invoices are received in paper form. However, electronic invoices can save up to 80 % of the costs of processing invoices; the cost of issuing a single electronic invoice was estimated at between EUR 0.1 and EUR 0.5 (EUR 0.3 on average). The cost of processing a received electronic invoice is estimated at 50 % of the cost of issuing and transmitting it, with processing costs decreasing proportionally. The regulatory cost was qualified as indirect financial costs. The calculation was based on the assumption that the remaining 20 % (i.e. 164 809 invoices) of the total number of invoices issued by suppliers from other Member States will be received electronically, thereby reducing the cost of issuing a single electronic invoice on average by EUR 0.6. The method of calculation of the value entered in column D – $164\,809 \times 0.6 = 98\,885 \div 65\,219 = 1.5$. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 97 829.

16. Issuance of a corrective electronic invoice by a VAT payer (cross-border transactions)

The regulatory change reduces costs for the entities concerned. For the purposes of the VAT Act, invoices will be issued and transmitted exclusively as electronic invoices in the format prescribed by law. A corrective invoice to the initial electronic invoice will also be issued electronically in the appropriate structured electronic format. Only invoices that contain the particulars required by the VAT Act and that have been issued, transmitted and received in a structured electronic format which allows for their automatic and electronic processing will be deemed to be electronic invoices.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206. Based on FDSR data, these VAT payers received a total of 16 480 964 invoices in various forms, whether paper or electronic (email, pdf, etc.), from suppliers in other Member States in the calendar year 2024. Given the volume of the Slovak Republic's foreign trade, the MFSR estimates based on the calculations for regulatory measure no 14 that a similar number of invoices are issued by

domestic VAT payers to other Member States (i.e. 16 500 000). Based on FDSR data, these VAT payers issued a total of 6 360 618 corrective invoices in various forms, whether paper or electronic (email, pdf, etc.), for domestic taxable transactions in the calendar year 2024. The MFSR estimates that VAT payers issued approximately 990 000 corrective invoices in various forms (6 % of 16 500 000, the same ratio as for domestic invoices and corrective invoices) in the calendar year 2024. Based on an expert estimate by the MFSR and FDSR, it is assumed that 20 % of these invoices are issued in paper form. However, electronic invoices can save up to 80 % of the costs of processing invoices; the cost of a single electronic invoice is estimated at between EUR 0.1 and EUR 0.5 (EUR 0.3 on average). The regulatory cost was qualified as indirect financial costs. The calculation was based on the assumption that the remaining 20 % (i.e. 198 000 corrective invoices) of the total number of corrective invoices issued by VAT payers will also be issued electronically, thereby reducing the cost of issuing a single electronic invoice on average by EUR 1.2. The method of calculation of the value entered in column D – $198\ 000 \times 1.2 = 237\ 600 \div 225\ 206 = 1.1$. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 247 727.

17. Receipt of a corrective electronic invoice by a VAT payer (cross-border transactions)

The regulatory change reduces costs for the entities concerned. For the purposes of the VAT Act, invoices will be issued, transmitted, but also received exclusively as electronic invoices in the format prescribed by law. A corrective invoice to the initial electronic invoice will also be issued, transmitted and received electronically in the appropriate structured electronic format. Only invoices that contain the particulars required by the VAT Act and that have been issued, transmitted and received in a structured electronic format which allows for their automatic and electronic processing will be deemed to be electronic invoices.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206. Based on FDSR data, these VAT payers received a total of 16 480 964 invoices in various forms, whether paper or electronic (email, pdf, etc.), from suppliers in other Member States in the calendar year 2024. The MFSR estimates that VAT payers received approximately 988 858 corrective invoices in various forms (6 % of 16 480 964, the same ratio as for domestic invoices and corrective invoices) in the calendar year 2024. Based on an expert estimate by the MFSR and FDSR, it is assumed that 20 % of these invoices are received in paper form. However, electronic invoices can save up to 80 % of the costs of processing invoices; the cost of issuing a single electronic invoice was estimated at between EUR 0.1 and EUR 0.5 (EUR 0.3 on average). The cost of processing a received electronic invoice is estimated at 50 % of the cost of issuing and transmitting it, with processing costs decreasing proportionally. The regulatory cost was qualified as indirect financial costs. The calculation was based on the assumption that the remaining 20 % (i.e. 197 772 invoices) of the total number of corrective invoices issued by VAT payers will also be received electronically, thereby reducing the cost of processing a single corrective electronic invoice on average by EUR 0.6. The method of calculation of the value entered in column D – $197\ 772 \times 0.6 = 118\ 663 \div 225\ 206 = 0.53$. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 119 359.

18. Receipt of a corrective electronic invoice by a person registered for VAT (cross-border transactions)

The regulatory change reduces costs for the entities concerned. For the purposes of the VAT Act, invoices will be issued, transmitted, but also received exclusively as electronic invoices in the format prescribed by law. A corrective invoice to the initial electronic invoice will also be issued, transmitted and received electronically in the appropriate structured electronic format. Only invoices that contain the particulars required by the VAT Act and that have been issued, transmitted and received in a structured electronic format which allows for their automatic and electronic processing will be deemed to be electronic invoices.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of persons registered for value added tax (§ 7 and § 7a of the VAT Act) was 65 219. However, this group of persons does not include those taxpayers who acquire goods from another Member State in the domestic territory, but whose total value of goods acquired from other Member States, excluding tax, did not reach EUR 14 000 in the calendar year. At the same time, this group includes taxpayers who supply a service with a place of supply pursuant to § 15(1) of the VAT Act in another Member State where the recipient of the service is the person liable to pay tax, i.e. the persons that issue invoices. The MFSR estimates that persons registered for VAT under § 7 and § 7a received a total of 824 048 invoices (5 % of 16 480 964) in various forms, whether paper or electronic (email, pdf, etc.), from suppliers from other Member States in the calendar year 2024. Furthermore, the MFSR estimates that based on the above approximately 49 443 corrective invoices in various forms were received (6 % of 824 048, the same ratio as for domestic invoices and corrective invoices). Based on an expert estimate by the MFSR and FDSR, it is assumed, similarly to the calculation for regulatory measure no 9, that 20 % of these invoices are received in paper form. However, electronic invoices can save up to 80 % of the costs of processing invoices; the cost of issuing a single electronic invoice was estimated at between EUR 0.1 and EUR 0.5 (EUR 0.3 on average). The cost of processing a received electronic invoice is estimated at 50 % of the cost of issuing and transmitting it, with processing costs decreasing proportionally. The regulatory cost was qualified as indirect financial costs. The calculation was based on the assumption that the remaining 20 % (i.e. 9 888 invoices) of the total number of corrective invoices issued by suppliers from other Member States will be received electronically, thereby reducing the cost of issuing a single electronic invoice on average by EUR 0.6. The method of calculation of the value entered in column D – $9\ 888 \times 0.6 = 5\ 933 \div 65\ 219 = 0.1$. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 6 522.

19. Extension and modification of the particulars of an invoice

The regulatory change increases costs for the entities concerned. The requirements for the particulars of an invoice are being extended (§ 74(1)(c), (k), (p) and (q)).

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered

value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206. Persons registered for VAT under § 7 and § 7a were not included in the calculation, as the deadline for issuing invoices applies only to persons registered under § 7a of the VAT Act who supply a service with a place of supply under § 15(1) in another Member State and where the recipient of the service is the person liable to pay tax. The regulatory cost was qualified as administrative. A procedure based on alternative 2 was chosen for the quantification. In terms of frequency, this was identified as a one-off obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (IN) related to this regulatory measure are estimated at EUR 1 460 799.

20. Repeal of the obligation to submit a control statement

The removal of the regulatory measure reduces costs for the entities concerned. Effective from 1 July 2030, following the introduction of mandatory electronic invoicing and digital reporting of data for domestic taxable transactions at the time of issuance or receipt of an invoice, the taxpayer's obligation to submit a control statement will be abolished. The data currently reported in the control statement, which will not be reported online, will be subject to a reporting obligation in the tax return from 1 July 2030.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206. These taxpayers are required to submit a control statement regularly within 25 days after the end of each tax period. Based on practical experience, the expert estimate of time intensity in these cases is 20 minutes per month, however, since some data will be reported through tax returns, the MFSR estimates that the time intensity will be reduced by 15 minutes per month (180 minutes per entity per year). The regulatory cost was qualified as administrative. A procedure based on alternative 1 was chosen for the quantification. In terms of frequency, this was identified as a monthly obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 8 764 792.

21. Repeal of the obligation to submit a recapitulative statement

The removal of the regulatory measure reduces costs for the entities concerned. Effective from 1 July 2030, following the introduction of mandatory electronic invoicing and digital reporting of data for cross-border taxable transactions at the time of issuance or receipt of an invoice, the obligation to submit a recapitulative statement will be abolished.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR. According to FDSR data, as of 1 January 2025, the total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) was 225 206. These taxpayers are required to submit a recapitulative statement regularly within 25 days after the end of each tax period. Based on practical experience, the expert estimate of time intensity in these cases is 10 minutes per month (120 minutes per taxpayer per year) if the obligation to submit the recapitulative statement arises. The regulatory cost was qualified as administrative. A procedure based on alternative 1 was chosen for the quantification. In terms of frequency, this was identified as a quarterly obligation, as it does not apply to all VAT payers regularly.

Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (OUT) related to this regulatory measure are estimated to be reduced by EUR 1 947 732.

22. Reporting of data to the Financial Directorate upon delivery and acquisition of goods and services

The new regulatory measure increases costs for the entities concerned. Effective from 1 July 2030, following the introduction of mandatory electronic invoicing, digital reporting of data for cross-border taxable transactions at the time of issuance or receipt of an invoice is introduced. Effective from 1 January 2027, following the introduction of mandatory electronic invoicing, digital reporting of data for domestic taxable transactions at the time of issuance or receipt of an invoice is introduced.

The regulatory measure in question has an administrative impact on the entities concerned. The number of entities affected by this regulatory measure is based on the data provided by the FDSR and has already been specified under the previous regulatory measures:

- total number of registered value added tax payers (§ 4, § 4b and § 5 of the VAT Act) – 225 206,
- number of legal persons registered for income tax, without VAT registration – 240 301,
- total number of persons registered for value added tax (§ 7 and § 7a of the VAT Act) – 65 219.

As part of the calculations of business environment costs, the number of invoices issued and received was specified as follows:

Regulatory measure no 8 – VAT payers issued a total of 101 310 277 invoices in various forms to domestic taxable persons and non-taxable legal persons in the calendar year 2024.

Regulatory measure no 9 – VAT payers received a total of 80 834 873 invoices in various forms from domestic as well as foreign suppliers in the calendar year 2024.

Regulatory measure no 11 – VAT payers issued a total of 6 360 618 corrective invoices in various forms in the calendar year 2024.

Regulatory measure no 12 – VAT payers received a total of 3 763 925 corrective invoices in various forms from domestic VAT payers in the calendar year 2024.

Regulatory measure no 14 – these VAT payers received a total of 16 480 964 invoices in various forms from suppliers from other Member States in the calendar year 2024.

Regulatory measure no 15 – the MFSR estimates that persons registered for VAT under § 7 and § 7a (65 219) received a total of 824 048 invoices (5 % of 16 480 964) in various forms, whether paper or electronic (email, pdf, etc.), from suppliers from other Member States in the calendar year 2024.

Regulatory measure no 16 – the MFSR estimates that VAT payers issued approximately 990 000 corrective invoices in various forms in the calendar year 2024.

Regulatory measure no 17 – VAT payers received approximately 988 858 corrective invoices in various forms (6 % of 16 480 964, the same ratio as for domestic invoices and corrective invoices) in the calendar year 2024.

Regulatory measure no 18 – persons registered for VAT under § 7 and § 7a (65 219). Furthermore, the MFSR estimates that based on the above approximately 49 443 corrective invoices in various forms were received (6 % of 824 048, the same ratio as for domestic invoices and corrective invoices).

After aggregation, the number of invoices issued and received amounts to 211 603 006, for which data will have to be transmitted to the Financial Administration. The MFSR estimates the cost of transmitting data from a single electronic invoice at EUR 0.08. The regulatory cost was qualified as indirect financial costs. The method of calculation of the value entered in column D – 211 603 006 x 0.08 = 16 928 240 ÷ 530 726 = 0.1. In terms of frequency, this was identified as an annual obligation. Based on the calculations from the Business Environment Cost Calculator, the administrative costs for the business environment (IN) related to this regulatory measure are estimated to increase by EUR 16 983 232.

3.1.4 Justification for gold-plating under point 4 of Part III of the Uniform Methodology and other additional information²

Please provide the required information separately for each identified case of gold-plating (separately for each regulation evaluated as involving gold-plating).

Please provide justification for gold-plating in terms of its unquestionable necessity. Support the justification with a thorough assessment of benefits and costs. Please indicate the alternative solutions considered.

Please also provide specific information relating to the gold-plating category under the Uniform Methodology, in particular: to which entities it is proposed to extend the scope of the Directive and for what reason; which requirements are being increased and for which entities beyond the minimum requirements of the Directive; which less stringent derogation or modification under the Directive was not used and why; why stricter sanctioning regimes are proposed; why earlier transposition is proposed; and why existing stricter national requirements are being retained.

The use of gold-plating in the transposition or implementation of EU legislation is, in principle, undesirable, as this may lead to a reduction in the competitiveness of domestic enterprises compared to those from countries where legislation is less stringent. The use of gold-plating by the submitter is therefore permissible only in exceptional cases that are duly justified and explained in the analysis of the impacts on the business environment in terms of necessity, social importance, and costs, and that have been consulted with the affected businesses and assessed by the Commission.

3.2 Evaluation of consultations with business entities prior to the preliminary consultation exercise

Please indicate the form of the consultations, including the justification for its choice and the duration of the consultations, and the dates of the meetings. Please indicate how the entities concerned were contacted, provide a list of the consultative bodies, and include a link to the website on which the consultation was published.

Please indicate the main points of the consultations and their conclusions.

² Information is provided only if the current regulatory proposal transposes an EU directive and gold-plating has been identified in the correlation table, or if it implements an EU regulation and involves gold-plating. Information is also provided (if the proposal is not a transposition of an EU directive or implementation of an EU regulation) where the present proposal removes gold-plating originating from the earlier retention of existing legislation (existing national requirements).

Please provide a list of alternative solutions to the issue submitted by the consultative bodies, as well as their proposals to reduce the costs of regulatory measures for the business environment that were not accepted, and the reasons for non-acceptance.

Alternatively, instead of completing point 3.2, you may include as a separate annex to this analysis a consultation record containing the required information.

Preliminary Information PI/2024/334

The public was informed about the preparation of the draft Act amending Act No 222/2004 on value added tax, as amended (hereinafter the ‘draft Act’) through Preliminary Information No PI/2024/334 published in the Slov-Lex public administration information system (at www.slov-lex.sk) on 19 December 2024, with the consultation exercise ending on 31 January 2025. Sixteen entities submitted inputs in response to the preliminary information. Public discussions on the preliminary information were held with the Slovak Association of the Fuel Industry and Trade, the Ministry of Economy, the Association of Industrial Unions and Transport, the Slovak Association of Employer Unions, Klub 500, the Slovak Chamber of Tax Advisors, the Slovak Association of Hotels and Restaurants, the Slovak Association of Finance and Treasury, as well as with Amazon, Lidl Slovenská republika, s.r.o., KROS, a.s., STORMWARE, s.r.o., Slovensko.Digital, and with foreign entities Act'o-soft, Sovos, and Pagero/Thomson Reuters.

Discussions on Preliminary Information PI/2024/334

On 29 January 2025, meetings with Amazon representatives on Preliminary Information PI/2024/334 were held in connection with the Unified Methodology for the Assessment of Selected Impacts.

The representative of the MFSR presented the basic objectives of the forthcoming draft Act amending the VAT Act. Mandatory electronic invoicing will be based on the ViDA Directive. The draft Act is not a revival of the 2021 draft. The MFSR’s 2021 draft only concerned the reporting of data from invoices and was not based on the issuance of electronic invoices (hereinafter ‘e-invoices’), but was intended to replace the control statement (hereinafter the ‘CS’), since information from the CS is obtained with a delay. Similar to the approach taken in Hungary. However, that draft failed to gain support.

Electronic invoicing is a topic in which the business community will be closely involved. Based on the Policy Statement of the Slovak Government, the MFSR intends to introduce electronic invoicing and e-invoice digital data reporting (hereinafter ‘DDR’) in accordance with the ViDA Directive. This applies not only to the B2B sector, but also to the B2G sector, which substantively falls under the responsibility of another section of the MFSR. Slovakia is significantly lagging behind in launching electronic invoicing for B2G. The planned centralised system for B2G electronic invoicing is currently under review. However, the ViDA Directive brings together the invoicing processes under Act No 215/2019 and Act No 222/2004. The publication of the preliminary information in December 2024 officially started the legislative process. The preamble to the ViDA Directive allows the Member States of the European Union (hereinafter the ‘EU’), once published in the EU Official Journal, not to require acceptance by the recipient for an invoice to be deemed received from the supplier. Therefore, unlike PL, FR, RO and IT, we do not need an implementing decision. From July 2030, an electronic invoice for cross-border transactions within the EU will become mandatory and will have to comply with the standard and its syntaxes. As regards the planned process – we want to prepare for 2030 by introducing mandatory electronic invoicing from

1 January 2027 for domestic transactions, in line with the ViDA Directive requirements applicable from July 2030. There may also be certain technical delays in meeting the deadline.

The Amazon representative stated that this topic is of great importance to them. They would like to better understand the MFSR's plans for digital development, including in the part of the ViDA Directive concerning DDR. Various systems and requirements, both national and international, are being introduced within the region for e-invoices and DDR – they would also like to understand the technical aspects. At the same time, they welcomed that the MFSR intends to also introduce EU-compliant electronic invoicing for domestic transactions. Multiple formats create confusion for businesses.

The following questions and responses were raised regarding the draft Act:

Is the planned legislation going to be similar to that in Belgium – anyone can use the Peppol network, but if the parties agree, they may use another solution, provided it complies with the EU standard? The ViDA Directive also allows for this second option, and it is advisable to require the consent of both parties given the different e-invoice formats.

According to the MFSR, the ViDA Directive distinguishes between two mandatory methods of issuing an e-invoice – by the taxable person themselves or by a third party on their behalf. From our standpoint, a public portal for the B2B sector is not mandatory. We consider the Peppol network to be a very good solution, but we have no legal relationship with OpenPeppol, nor do we have Peppol providers, which is key for this option. The ViDA Directive clearly defines the EU e-invoice standard based on the UBL 2.1 and D16B syntaxes. Peppol has its own format – Peppol Bis 3.0, based on UBL 2.1. Peppol is not the only way to issue an e-invoice. We are in communication with the European Commission on this matter. The situation will become clearer once we receive a response. Peppol may, of course, be the most widely used method, given its expansion within and outside the EU. Large businesses may also create their own systems with key partners.

Second stage of consultations – the course of the legislative process

The preparation of the draft Act will require close cooperation between the relevant legislative and technical units, but also with the business community, in order to make it as straightforward as possible to apply. The MFSR will prepare the draft Act so that it can be published in the Collection of Laws before the end of this calendar year and at least one year will then be provided before it becomes effective for the implementation and preparation of systemic solutions, both on the part of the business environment and the Financial Administration (hereinafter the 'FA'). A phased launch of the process is also being considered. The technical solution will be provided by the FA.

The MFSR aims to reduce the VAT gap. When we look at the countries that have introduced mandatory electronic invoicing, such as IT, PL, and RO, their VAT gap has decreased dramatically. We also aim to minimise tax audits, which are very successful, but VAT remains unrecoverable. In light of the above and findings from practical application, the MFSR intends to adopt and use preventive tax administration instruments rather than repressive ones.

The MFSR will prepare a draft Act in accordance with the ViDA Directive. The MFSR intends to be exceptionally transparent in the legislative process, not only during the preliminary consultation exercise and interdepartmental consultation exercise. If the MFSR

finds the cooperation constructive, it can hold more regular meetings with the business community, provided that the invited entities do not interfere more than necessary to ensure effective cooperation. The draft Act will be shared with the business community on an ongoing basis.

The Amazon representative appreciated that the MFSR intends to be transparent in preparing the draft Act and to consult with the business community on it. This matters not only for them directly, but also for trade associations and small businesses that sell through them. They, too, need the systems to be practical and as simple as possible so that they can prepare for the changes. They are interested in participating in the consultation process and sharing some insights and basic resources at this stage.

Changes in registration

As regards the changes in registration, the MFSR has found that small businesses circumvent the obligation to become VAT payers. As soon as they approach the turnover limit, they set up another company. We are focusing on ex officio registration. Therefore, if behaviour is detected that indicates to the FA that turnover is being artificially kept at a certain level, it will be stipulated that such companies are registered as VAT payers.

In connection with transactions carried out by foreign persons, Amazon representatives will review the application of § 69aa of the VAT Act. If these provisions are found to be obsolete, the MFSR will amend or repeal them.

Electronic invoicing is the MFSR's priority; subsequently, taking account of the transposition deadlines, it will also address other provisions of the ViDA Directive, such as single VAT registration in the EU.

On 5 February 2025, meetings with representatives of SAPPO (Slovak Association of the Fuel Industry and Trade) and the Ministry of Economy on Preliminary Information PI/2024/334 were held in connection with the Unified Methodology for the Assessment of Selected Impacts.

The representative of the MFSR presented the basic objectives of the forthcoming draft Act amending the VAT Act. Mandatory electronic invoicing will be based on the ViDA Directive. The legislation proposed in 2021 did not concern electronic invoicing, only the reporting of data from invoices issued. Hence, this draft Act is not a revival of the 2021 draft. The preamble (or Article 1) of the ViDA Directive, which will be published in the Official Journal only in March-April 2025, gives the Member States of the European Union (hereinafter the 'EU') the option, from the date of its promulgation, to introduce electronic invoicing for value added tax payers (hereinafter 'payers') by 2030 at their discretion, without requiring acceptance by the recipient of the electronic invoice (hereinafter the 'e-invoice'). Until 2030, no conditions have been laid down for the format, uniformity, etc. From 2030, Member States will be required to introduce mandatory electronic invoicing for cross-border transactions involving payers in accordance with the European Union standard applicable to the B2G sector (under Directive 2014/55/EU). Slovakia is significantly lagging behind in launching electronic invoicing for B2G. Currently, the processes under Act No 215/2019 and Act No 222/2004 can run parallel to each other, but this is a good opportunity to unify the processes now so that the process is clear and does not impose an administrative burden on payer. EU legislation only commits us to introducing mandatory electronic invoicing for cross-border transactions, not domestic ones. The objective of the MFSR is a single e-invoice,

which will be mandatory for domestic transactions and domestic persons from 1 January 2027 and simply extended to include cross-border transactions from 2030. The MFSR will prepare the draft Act so that it can be approved before the end of this calendar year and at least one year will then be provided before it becomes effective for the implementation and preparation of systemic solutions, both on the part of the business environment and the Financial Administration (hereinafter the 'FA'). A phased launch of the process is also being considered. The technical solution will be provided by the FA.

The FDSR representative outlined what has been done in the EU with regard to electronic invoicing over the past five years. B2G electronic invoicing has proliferated in various formats and methods of e-invoice transmission. Some countries have exclusively joined Peppol – the Pan-European network that standardises both invoice formats and their transmission via a standardised protocol rather than by email. Lessons learned from the EU report – set up electronic invoicing so that from 2030 onwards no reworking is needed and define a single method of exchange. For the time being, invoices are printed on paper and sent by post; the recipient collects them and manually enters them into their economic information system (hereinafter the 'EIS'), where the workflow/system for processing received invoices is then triggered. 70 % to 80 % of businesses follow this process. If the recipient agrees, the invoice can also be generated electronically, e.g. in PDF (an unstructured form of an invoice). These invoices are sent via email and received by the customer using various systems, which then map the invoice fields.

If the e-invoice is in XML format, it is created electronically, sent electronically, and fully processable electronically, so it uses a structure uniform across the entire EU. If it is not sent via email but via a customised network, using a standard protocol with safeguards against alteration, it is received by the recipient and automatically transferred to the EIS – that is the goal we want to achieve. Some Member States are getting close to this. If the recipient knows what the e-invoice structure looks like and if it complies with the EU standard, they can automatically process it (e-invoice harmonisation). We want to use the Peppol BIS 3.0 format for e-invoices, which has harmonised the e-invoice structure in line with the EU standard and UBL 2.1 syntax. From 2030, we will be able to exchange e-invoices automatically and almost instantaneously (in seconds) with anyone using Peppol BIS 3.0.

The method of transmitting invoices in the Peppol network – each business entity finds a service provider (hereinafter 'digital postman' or 'SP') available on the market. According to information from the EU, software houses are keen to become SPs for access to the Peppol network, through which payers can contract services for transmitting invoices to their customers. The supplier issues an e-invoice in Peppol Bis 3.0 format in their EIS, which is transmitted to the SP by various methods (web interface, application, automated interface). This SP (digital postman), based on its address information, forwards the e-invoice to the recipient's SP, where the recipient collects it. The second option is that the SP converts the invoice into an e-invoice compliant with Peppol BIS 3.0. EU context – a Czech business issues an e-invoice in Peppol BIS 3.0, transmits it to its SP, the SP transmits the e-invoice to the SP for SK, and the recipient collects it.

Reporting of data from the e-invoice is transferred from the customer and supplier to the digital postman. The business sector is not burdened with transmitting invoice data, as this is handled by these digital postmen delivering electronic invoices. No one will be approving

invoices. The FA will only be interested in data from your invoices, which will be transmitted to the FA at the time of issuance, containing more or less the same as the current control statements. The control statement will no longer be required for the transactions concerned. In light of the above, the MFSR intends to introduce and make use of preventive tax administration instruments rather than repressive ones. Not tax audits, but, for example, a payment-splitting mechanism.

The following questions and responses were raised regarding the draft Act:

E-invoice format

The e-invoice format will always be in English, but the human-readable content will be in Slovak. According to the ViDA Directive, the e-invoice must be issued using the EU standard and one of two syntaxes (so that everyone knows what each field contains and where it is located). These are the only published technical standards available free of charge, sponsored by the EU, as the EU wants to achieve harmonisation. As a rule, standards are subject to a fee. We are in communication with the Commission to determine whether Peppol BIS 3.0 can be the sole format. If not, the format will not be so strict. This is how it works in Belgium and the Netherlands – a format other than Peppol BIS 3.0 can also be used if the parties agree.

Will associations and non-profit organisations also have to accept e-invoices in this form?
Will they have to have a contract (agreement) with a digital postman?

If the VAT payer's customer is a non-taxable legal person, they will have to accept the e-invoice, but will not be required to report data from the e-invoice to the FA. They will therefore either have to have a contract with an SP or create their own solution.

Will traditional invoices remain in place for customers who are natural persons?
Even today, there is no obligation to issue electronic invoices in these cases

If there is a system outage or other issue and the invoice does not go through, who is responsible (Peppol network)?

This is handled by OpenPeppol and possibly also by contractual arrangements. The SP must obtain certification from Peppol and will have to meet SLA availability requirements, which are monitored and verified by OpenPeppol. Subsequently, it may withdraw the SP's certification. According to the ViDA Directive, data should be reported at the time of issuance of the invoice. This will be verifiable. Negotiations with the Peppol network are yet to begin, communication is underway. The Peppol network itself checks, for example, the correct calculation of VAT. It is a kind of validation of issued invoices.

The SAP enterprise systems in use require longer-term preparation for the implementation of changes.

SAP has implemented Peppol, so if you're on the right version of SAP, you will not encounter any issues.

The MFSR will prepare a draft Act in accordance with the ViDA Directive. The MFSR intends to be exceptionally transparent in the legislative process, not only during the preliminary consultation exercise and interdepartmental consultation exercise. If the MFSR finds the cooperation constructive, it can hold more regular meetings with the business

community, provided that the invited entities do not interfere more than necessary to ensure effective cooperation. SAPPO representatives welcomed this, noting that different systems, including European ones, cause them enormous implementation problems. They would welcome it if testing or technical preparations could be done in advance.

On 11 February 2025, meetings with representatives of the APZD (Association of Industrial Unions and Transport), the Association of Employers' Unions, Klub 500, SKDP (Slovak Chamber of Tax Advisors) and the Ministry of Economy on Preliminary Information PI/2024/334 were held in connection with the Unified Methodology for the Assessment of Selected Impacts.

The representative of the MFSR presented the basic objectives of the forthcoming draft Act amending the VAT Act. Mandatory electronic invoicing will be based on the ViDA Directive. Subsequently, the representative of the FDSR outlined the expected steps and processes in the context of electronic invoicing.

The following questions and responses were raised regarding the draft Act:

Will the proposed solution also provide archiving? The business sector is requesting that the system should provide archiving.

Access point providers will offer archiving services (with a retention period of around 10 years), and businesses may or may not accept these services from them; the business will either purchase it as a service or store the XML files themselves.

Removal of an invoice from the CS?

The CS will be abolished; if a transition period is required, this will only be for data transfer purposes, but we definitely do not want to retain the CS, otherwise, there would be two identical data-related obligations.

What about exempt transactions?

We do not intend to expand the scope of taxable transactions requiring the issuance of an e-invoice; it is not yet known whether this will be extended to include small businesses in the future, but in the first phase it will only apply to VAT payers, not other entities.

How will the system be secured if it is attacked, hacked, or fails to function?

Security – access point providers are independent entities that will have to comply with security measures and have Peppol certificates; the security issue is minimised because businesses must comply with standards; since this will be decentralised, if one access point is attacked, the others will continue to function and it will be possible to switch to another provider; the central point at European level (SML – managed by the EU) is a point of potential risk, but the security standards there are at the highest possible level.

Who will be responsible for the accuracy of the invoice issued? Will it be the person transmitting the data (the service provider) or the person issuing the invoice?

Nothing changes in this respect – if a third party acts on behalf of the person, it will only use the data provided by the payer.

The reverse charge invoicing system is also very important to us; is this fact taken into account in the preparation of the Act? Who will be obliged to report the data in the case that the issuer of the invoice for a domestic entity is an entity from another Member State? Is this also being addressed with regard to invoices received?

Yes, invoices received are also taken into account. The Directive provides for reverse charge invoicing and is not changing anything; a third party/customer can still issue an invoice on behalf of the taxable person. Article 263(1), second subparagraph, of the ViDA Directive – the data will be transmitted by the supplier because the paragraph refers to the person required to issue the invoice; in addition, paragraph (3) also refers to the taxable person or a third party acting on their behalf.

Will there also be an obligation to transmit the data for taxpayers or will the data only be reported by providers (if Peppol is used)?

The Peppol C5 model for data reporting should be completed in 2026 and, in these cases, the Peppol provider should fulfil the obligations on behalf of taxpayers; the Directive is slightly broader than Peppol, so another solution will also be needed, but most countries use specifically Peppol. The access point provider is responsible for reporting data extracts from invoices and will have to communicate with the fifth corner (C5), which will be the State access point/provider, thus relieving the business community of the burden of reporting data; other e-invoice formats will also be available, e.g. EDIFACT...

What if I issue an invoice to a third-country entity?

This is outside the EU; the Act deals with domestic transactions; the procedure for exports is not expected to be very complicated, as it involves the transport of goods across borders. The Directive does not preclude this, but it would only be unilateral if used; if it is a non-EU state, the data will not be reported; even today, export transactions are not reported in the CS. It remains to be seen whether export invoices will be affected.

Is a change in mandatory invoice data also expected? E.g. tax exemption notations, etc.?

Yes, new mandatory data are envisaged in the Directive (from 2030) – triangular trade; for corrective invoices, the sequential number of the initial invoice; the bank account number to which payment is requested.

When can we expect the initial draft? What if the transposition is delayed in other Member States?

It is too early to say when the draft Act will be ready; as a rule, entities learn about the draft in the course of the preliminary consultation exercise. We want to pass the Act this year to provide at least a one-year period before the legislation becomes effective.

As for the second question – the readiness of Member States – we must adhere to the Directive, which gives Member States five years to implement it. However, Peppol is not the only option. If someone wants to have their own system, they can, but they will have to do the reporting themselves. If any Member State falls behind – this is a hypothetical question – but if so, the entry into force of the Directive could theoretically be postponed.

On 13 February 2025, meetings with representatives of the Slovak Association of Hotels and Restaurants (AHRS), LIDL, the Slovak Association of Finance and Treasury (SAF) and the

Ministry of Economy on Preliminary Information PI/2024/334 were held in connection with the Unified Methodology for the Assessment of Selected Impacts.

The representative of the MFSR presented the basic objectives of the forthcoming draft Act amending the VAT Act. Mandatory electronic invoicing will be based on the ViDA Directive. Subsequently, the representative of the FDSR outlined the expected steps and processes in the context of electronic invoicing.

The following questions and responses were raised regarding the draft Act:

AHRS: B2C – How will this now work in this sphere?

The Act does not intend to extend the scope of invoicing, i.e. to include B2C. This should not be subject to e-invoicing, the data should flow from the e-kasa system.

SAF: What will be the delivery date of the e-invoice, and who will transmit it?

The moment of its delivery from the access point provider – data message.

Who will send it – the person obliged to issue the invoice, a third party, or the invoice recipient? Reporting will either be handled by agreement with the provider (Peppol network) or carried out by the entity itself if it does not use Peppol.

Within the Peppol network – some invoice data are reported – the C5 point is added. C2 (provider for the supplier) and C3 (provider for the customer) report to the C5 point (State reporting access point) – C3 sends an acknowledgement of receipt of the e-invoice confirming that it has been forwarded to C5. The obligation to modify the systems of businesses is eliminated; access point providers will do this for them.

How will attachments be sent? Will the attachments also be sent to the Financial Administration?

Regarding the first question – within the Peppol network – the e-invoice itself will contain attachments encoded within it, which will be available for download.

Regarding the second question – no attachments will be sent to the Financial Administration, only selected data required by the ViDA Directive, something like the CS. New invoice particulars will be added (from 2030). The State will not check the attachments.

Will it no longer be possible to send invoices via email? E.g. as in DE, where PDF is used. So in our country, only through a provider (if the Peppol network is used), or by ourselves?

FDSR: yes. From 1 January 2025, all companies are obliged to accept e-invoices in DE. Within 5 years, Peppol should become the sole channel through which invoices are sent.

Is the EDIFACT format supported?

FDSR: we want to follow Belgium's example: if EDIFACT is used, then it must comply with the EN standard. Transmission will be possible as before between entities on the basis of an agreement, but it must comply with the EN standard. Probably the only exception we would be willing to allow. Peppol only, or Peppol plus EDIFACT.

What about the possibility of rejecting an invoice if it is not relevant?

This should be handled by Peppol. We see this more as an accounting issue; it serves as proof of rejection. In the Peppol network, this service is called ‘Invoice response message’. However, this service is subject to a fee...

On 13 February 2025, meetings with representatives of KROS, a.s., POHODA, Slovensko.Digital and the Ministry of Economy on Preliminary Information PI/2024/334 were also held in connection with the Unified Methodology for the Assessment of Selected Impacts.

The representative of the MFSR presented the basic objectives of the forthcoming draft Act amending the VAT Act. Mandatory electronic invoicing will be based on the ViDA Directive. Subsequently, the representative of the FDSR outlined the expected steps and processes in the context of electronic invoicing.

The following questions and responses were raised regarding the draft Act:

E-invoice format

The FDSR and the MFSR: All formats compliant with the EN 16931 standard and the UBL 2.1 or CII syntax are valid. If a different format were allowed for domestic transactions, it would have to be changed to the EU standard from 2030.

Slovensko.Digital: If the Czech IS DOC, already complete and in use, were transposed today, would its adoption as a national format by 2030 be considered?

MFSR: We want to avoid duality of systems. Only the EU standard is being considered for domestic transactions; from 2030, the obligation will be extended to include cross-border transactions.

Delivery of domestic e-invoices, reporting – to what extent is delivery via Peppol being considered until 2030 and after 2030? Will statutory delivery for domestic transactions be linked to Peppol?

MFSR: The ViDA Directive governs only e-invoices and the transmission of data from e-invoices. Domestic e-invoices will have to comply with the requirements for cross-border transactions from 2030. It is not possible to stipulate in the Act that Peppol BIS 3.0 is the only mandatory format, because ViDA states that Member States must also allow other formats if the parties so agree. Data from e-invoices must then be sent to the FA using the EU standard. FDSR: We are considering making Peppol mandatory. In Belgium, Peppol is mandatory for domestic transactions; from 2030 they will also have their own solution for cross-border transactions.

Representative of Slovensko.Digital: From the standpoint of a software house – if Peppol BIS 3.0 is chosen, it is a clear brief that can be readily understood and this format can be made to work in practice. However, B2B and B2G – or even B2C – delivery can vary, as two software houses are able to provide B2B and B2G delivery even without Peppol.

FDSR: This creates a complication for reporting data to the FA, as another proprietary interface would have to be developed to deliver e-invoices between these systems and extract invoice data for the FA. It is possible, but it is a duplicate data reporting path.

Representative of Slovensko.Digital: Duplicate path, yes, but on the other hand, such a delivery path would not entail additional delivery fees for businesses and invoice issuers,

since Peppol is subject to a fee. It is technically possible to ensure e-invoice delivery for domestic e-invoices even between entities.

FDSR: We see this proprietary method as adding another system/branch into the overall invoicing framework, complicating how and to whom delivery is made. Peppol does charge fees for the issuance and transmission of e-invoices. We do not see your angle as a path to uniformity. The only disadvantage of Peppol is that if there are not enough SPs, the price for individual steps would be higher. However, this would offset other costs associated with fees for issuing e-invoices via Peppol.

POHODA representative: For Peppol service providers marked C2, you said C2 would extract data for C5 – will this be mandatory from 1 January 2027?

FDSR: We want this 5-corner model to be in operation from 1 January 2027.

POHODA representative: A Peppol service provider could be any company that becomes an SP. Does it also have to become a member of OpenPeppol?

FDSR: The OpenPeppol membership fee ranges from EUR 2 000 to EUR 10 000 per year for an SP to be certified; this covers certification and testing costs.

Mapping of e-invoice elements, resulting e-invoice XML structure

POHODA representative: Implementation and syntax, element mapping – each element in the semantic model is mapped to the corresponding element of the chosen syntax to ensure it is correctly structured and interpreted. As software companies, we expect to be provided with the resulting e-invoice XML structure, which we will be able to implement. Who will provide the resulting XML structure adapted to national exemptions and requirements?

FDSR: The OpenPeppol website offers transformation into valid XML, including functions called schematrons, i.e. a validation language that can check business rules. It will not allow the transmission of an invalid e-invoice. We are working on additional guidelines on how to compare national legislation with Peppol Bis 3.0, or even on the possible creation of a national standard accommodating Peppol Bis 3.0, which already meets all essential requirements for the proper issuance and delivery of e-invoices. Additional fields have been requested, but these can also be added to attachments.

POHODA representative: But who will be responsible for the resulting XML structure – who will prepare it?

MFSR: We are investigating whether it will be sufficient to include a reference to the EU standard with all its syntaxes in the Act if we do not have a precise specification of the XML schema. This is still an open question.

POHODA representative: There will be businesses that may not want to use the Peppol network and Peppol BIS 3.0. As a representative of a software company, I do not see the point in anyone sending e-invoices in a different format. Even if Peppol Bis 3.0 is chosen and a Peppol governing body is established, I am still interested in the resulting XML structure, as we have experience with IS DOC. We did all the work – semantic model analysis, syntax selection, element mapping, validation and testing – and the implementation itself is now relatively straightforward. But someone should do those four things. It is not acceptable for anyone to have to redo the analysis of the semantic model on their own. Even if someone did that, it would not cross-align with the others.

FDSR: That is exactly what we are working on.

Delivery and reporting of e-invoices/selected e-invoice data

Representative of KROS: The issue of guaranteed invoice delivery – is this an obligation under the ViDA Directive or is it just a matter of standardising the format? As a representative of a company that develops invoicing software, we do not see situations where invoices get lost; almost nothing is sent by post anymore, and everything is done electronically. Our customers will perceive Peppol negatively, as it complicates delivery – not to mention the fees. We already have a single button to press for the invoice to reach the recipient, which we can read automatically since we as software houses reached an agreement.

MFSR: ViDA's objective is to obtain invoice data as quickly as possible, standardised for exchange among the Member States. ViDA does not regulate delivery but standardisation, which is why it is tied to the EU standard. ViDA aims to make life easier for businesses by unifying the currently highly fragmented domestic systems and by building on cross-border requirements. ViDA does not address delivery, only that the e-invoice must be issued, transmitted and processed in a structured electronic format so that the supplier can create it and the recipient can receive it. The objective of ViDA is consistent with that of VAT – to collect the correct amount; e-invoices serve other purposes for businesses, while the FA only requires selected data from them to verify VAT properly.

FDSR: We are aware that you have created e-invoices by transposition in IS DOC, you have software houses that use this, and you are one step ahead in electronic invoicing, but delivery by email is probably not what we can expect in the future. Will we exchange e-invoices by email across the EU? - a non-guaranteed service, cyber attacks. Being aware that you have put a lot of effort into electronic invoicing, you have taken the first step, and reformatting from IS DOC to Peppol BIS 3.0 will require minimal effort for you. This format will be available across Slovakia and the EU wherever the Peppol network is accessible.

Representative of KROS: It will not be that difficult for us to convert IS DOC to a national or Europe-wide format. The main issue was delivery itself – C2 – C4 – C5. Every single software house can do C1 to C5 delivery. We should not force businesses to use a specific delivery method only between VAT payers when businesses use several delivery methods – including for invoices to non-VAT payers – they would then have to distinguish between them.

FDSR: As a software developer, you can become an SP and be a point of access.

Representative of Slovensko.Digital: If C1 is a software house that issues e-invoices to be sent to C4, it can become a C2, and delivery can therefore continue as it does today. We understand that it is technically complicated for the FA to find a way for domestic deliveries to bypass Peppol but still be able to extract data from e-invoices. Already when transposing IS DOC we considered that it would not be technically complicated for a software house to be queried by the FA for the data it needs in real time. B2B delivery would take place between two software houses in Slovakia, and data extraction from e-invoices for the FA would be handled by those software houses. For this to be international, it is better to use Peppol for cross-border invoices. The question is whether this approach to domestic invoices could be seen as an alternative way of avoiding Peppol fees.. If it were decided that Peppol would be free of charge and a third-party application would be used for both delivery and extraction, this debate would be about something else entirely. Today, the business community is under a heavy burden of fees, so we are also looking into another technical solution for domestic e-invoices.

FDSR: We are on the same page that this adds further complexity. Technically, anything is possible. The question is how many variations we can afford to introduce into this matter. In

Italy and Poland they have separate systems for B2B and for B2G – they do not yet have a single standard solution, which is a problem for now. So the issue is what the default setup will be, and we will not differ in any respect. As far as small businesses are concerned, we will definitely provide and subsidise the SP, which will be State-run, if the market does not develop sufficiently.

POHODA representative: I would like to ask why it is not possible to go from C1 straight to C5. If C2 is to extract something for the FA, the FA will need to be able to receive, read, and report it in real time. The Peppol access point, which should have been included here – what is its greatest benefit if we, as a software house, tell you that we can extract what you need at any time, even in Peppol BIS 3.0? In the past, nobody asked us whether we could send VAT CS electronically. If somebody had said they wanted the VAT CS every day, we would have been able to prepare it.

MFSR: A taxable person under the Directive is obliged to transmit e-invoice data themselves, or a third party may do so on their behalf.

FDSR: Yes, but only from 2030 onwards. Until 2030, we want to report through C2 and C3.

POHODA representative: We do not know the percentage of Slovak businesses that send invoices abroad. We do not see the advantage in this case for companies that generate 50 000 invoices a day, perhaps sending them in a single batch, after which C3 has to extract the data and pay for it. If this is not a requirement under ViDA and will not be from 2030 onwards, just tell us the format and data you want to extract and you will have them there every day.

FDSR: We need to harmonise e-invoice format and transmission.

Representative of Slovensko.Digital: Uniform invoice format is not a problem. We should not transpose into another ten formats. Delivery is mainly an economic issue, but Slovakia needs it, beyond only G2B and B2G. We do not have enough data today, including economic data, to determine whether delivery via Peppol will be cheaper or more expensive for end users compared to if Slovakia were to handle e-invoice delivery on its own. E-invoice delivery will have to be introduced sooner or later. ViDA does not yet address delivery. This is a topic that will be raised very soon.

On 14 February 2025, meetings with representatives of Act'o-soft, Sovos, Pagero/Thomson Reuters and the Ministry of Economy on Preliminary Information PI/2024/334 were also held in connection with the Unified Methodology for the Assessment of Selected Impacts.

The representative of the MFSR presented the basic objectives of the forthcoming draft Act amending the VAT Act. Mandatory electronic invoicing will be based on the ViDA Directive. Subsequently, the representative of the FDSR outlined the expected steps and processes in the context of electronic invoicing.

The following questions and responses were raised regarding the draft Act:

Pagero/Thomson Reuters: You are planning to first introduce mandatory electronic invoicing and real-time e-invoice data reporting for domestic transactions for VAT payers (Belgian model) – will this apply only to entities registered in Slovakia, or also to foreign entities that are VAT registered in Slovakia?

In line with the preamble to the ViDA Directive, the MFSR plans to introduce mandatory electronic invoicing only for domestic VAT payers from 1 January 2027, following the

publication of the Directive in the Official Journal. We cannot impose an obligation on foreign businesses.

Sovos: Question regarding the C5 model – do you require any additional accreditation/certification for SPs who will be in contact with C5 if they already have OpenPeppol accreditation?

FDSR: Only in compliance with the CTC Peppol documentation, its accreditation process and conditions. We are not planning to require more than what OpenPeppol requires.

Pagero/Thomson Reuters: Timeframe – from 2027, do you intend to implement both electronic invoicing and transmission of data from e-invoices at once, or phase the process like in Belgium, with electronic invoicing from 2026 and e-invoice data transmission from 2028?

FDSR: We will follow the C5 Peppol ViDA pilot project. If the model is approved and proves successful, and the environment for the SP and C5 model is ready, then yes. However, if there are delays, it is possible that we will introduce the obligations in phases.

Pagero/Thomson Reuters: Will the transmission of data from e-invoices apply to both the supplier and the customer in real time?

MFSR: The current implementation of the control statement collects data from both, and we want to keep it that way.

Sovos: Will electronic invoicing apply to both B2B and B2C transactions?

MFSR: Mandatory electronic invoicing will apply only to taxable persons who are registered VAT payers. If, after a certain period of time, we see poor collection indicators, the requirements may be reconsidered.

Pagero/Thomson Reuters: Scope – B2C will be excluded, but B2B and B2G will be included. The e-invoice IS was planned for B2G and then to be extended to B2B – has the e-invoice IS been discontinued, or is there a possibility that it will become a C5?

FDSR: The e-invoice IS project has been discontinued and we are replacing it with a decentralised concept. We plan to have an SP that will serve government agencies. We also want to have a special C5 model, for collecting only selected data from e-invoices. At the same time, we are planning something similar to Belgium for small businesses if market conditions prove inadequate – we would like to offer this SP to small suppliers, too.

MFSR: A decision on the e-invoice IS is still pending, but it is highly likely that the e-invoice IS project will be discontinued, although this is subject to the Minister's decision.

FDSR: We have a tentative agreement to explore Peppol (a decentralised system).

Workshop on 23 June 2025

Further to the ongoing legislative process to amend the VAT Act as regards mandatory electronic invoicing and real-time data reporting (DDR) to the Financial Administration, as well as the commitment made during consultations on Preliminary Information PI/2024/334, the MFSR, in cooperation with the FDSR, organised an online workshop on 23 June 2025 from 09:00 to approx. 11:30 on the introduction of mandatory electronic invoicing for the purposes of the VAT Act and DDR. At the workshop, the MFSR presented the legislative framework of the amendment to the VAT Act arising from Council Directive (EU) 2025/516

of 11 March 2025 amending Directive 2006/112/EC on the common system of value added tax as regards VAT rules for the digital age (hereinafter ‘Directive 2025/516’), and the FDSR presented the technical solution for this framework. A draft version of the relevant section of the forthcoming draft Act was also sent out with the invitation to the workshop. The parties invited were also offered the opportunity to send questions in advance regarding the topic to be presented. The workshop was attended online by 392 participants from various sectors of the national economy (energy, automotive, telecommunications, food, trade, hotel and restaurant services, finance and insurance, healthcare and social services, consulting, and others), as well as participants from state and public administration.

Responses to questions regarding the workshop

Due to the large number of questions submitted regarding the topic of the workshop, on 1 July 2025, the responses to the questions (47), after due evaluation, were sent to all identified email addresses of participants who attended the workshop. Many of the questions submitted were already answered during the presentation itself, but the MFSR and FDSR took this step to ensure clarity regarding the legislative and technical aspects of the topic presented. At the same time, the MFSR and FDSR presentations were also sent to the workshop participants.

3.3 Impacts on competitiveness and productivity

Are market barriers created or changed?

Will some enterprises or products be treated differently from others in a comparable situation (special regimes for micro and SMEs)?

Does the change in regulation affect cross-border investments (inflow/outflow of foreign investment, or the performance of Slovak companies in foreign markets)?

Will it affect the availability of basic resources (financial, workforce, raw materials, machinery, energy, etc.)?

Does the change in regulation affect innovation, science and research?

If gold-plating has been identified, does it contribute to reducing competitiveness and productivity? In what way?

How does the change in regulation contribute to Slovakia’s objective of achieving the best business environment among its neighbouring EU countries?

No barriers to market entry are being created for new taxable persons. The obligations introduced by the draft Act do not in any way interfere with the regulatory frameworks governing the conditions that must be met for a domestic taxable person to do business in Slovakia.

In line with the objective pursued by Directive 2025/516, the proposed legislation aims to increase the collection of value added tax, in particular on cross-border transactions, and to end the current fragmentation arising from Member States’ divergent systems for reporting invoices or data from issued and received invoices (the control statement). The new rules and related processes are to be based on electronic invoicing and digital reporting of data on individual taxable transactions in real time, not only for cross-border but also for domestic transactions. All Member States of the European Union must gradually introduce such legal provisions into their legal systems. The digitisation of these processes may help to reduce the administrative burden.

The draft Act does not anticipate any impact on cross-border investments. Equally, the draft Act will not affect the price or availability of basic resources or access to finance.

The regulation also does not affect innovation, science or research.

Competitiveness:

On the basis of the above replies, please tick and describe the document's impact on competitiveness:

increases no change decreases

Productivity:

What is the impact of the document on the ratio between enterprises' production and their costs?

The draft Act has an impact on the change in the ratio between the production and costs of enterprises.

On the basis of the above reply, please tick and describe the document's impact on productivity:

increases no change decreases

3.4 Other impacts on the business environment

If the document has an impact on the business environment that cannot be included in the previous parts, whether positive or negative, please indicate it here. This includes:

- a) impacts relating to applications for or the receipt of subsidies, funds, State aid and other similar forms of State support, as these are an accompanying phenomenon of applying for or obtaining benefits to which there is no direct statutory entitlement, arising instead from the expression of the will of the entity concerned;
- b) regulated prices pursuant to Act No 18/1996 on prices;
- c) other impacts envisaged by the document that cannot be included in parts 3.1 and 3.3.;
- d) other impacts under points (a) to (c) that constitute gold-plating.

Along with the aforementioned regulatory measures, the draft Act also focuses on further amendments in the form of modifications and additions to certain provisions of the VAT Act, with the aim of transposing EU law and simplifying or clarifying the obligations of taxpayers, as well as imposing penalties. However, due to the unavailability or ambiguity of data, it is not possible to quantify them.

23. Tax exemption for intra-Community supply (§ 43(9))

The regulatory change does not increase costs for the entities concerned. A new condition is laid down for applying the tax exemption for supplies of goods from Slovakia to another Member State, linked to the abolition of the obligation to submit a recapitulative statement, which concerns the reporting of data to the FDSR on cross-border supplies of goods and services to Member States. The negative impact of this regulatory measure is quantified under regulatory measure no 22. On the other hand, the positive impact of this regulatory measure was quantified under regulatory measure no 21.

24. New substantive condition for the right to deduct tax (§ 49(11))

The new regulatory measure neither increases nor decreases the costs for the businesses concerned. The new substantive condition for the right to deduct tax (§ 49(11)), namely the availability of an electronic invoice issued by the VAT payer in accordance with § 71(1)(b), is already quantified under regulatory measure no 9. No changes are introduced by the draft Act as regards § 76 of the VAT Act concerning the retention of invoices.

25. *Issuance of an electronic invoice by a person registered for VAT under § 7a of the VAT Act (cross-border transactions)*

The regulatory change increases costs for the businesses concerned. The data presented by the FDSR do not allow for a clear quantification of the number of persons affected. The recapitulative statement, due to its structure, does not make it possible to identify the number of invoices issued by persons registered for VAT under § 7a for the supply of services where the place of supply under § 15(1) is in another Member State and the person liable to pay tax is the recipient of the service. These entities do not necessarily have to be active every year, but they can be registered under § 7a of the VAT Act. Moreover, persons who receive services from a foreign person established in another Member State and who are liable to pay the tax on those services, are also registered under § 7a.

26. *Special method of payment of tax (§ 69c(1)(a))*

The regulatory change does not increase costs for the entities concerned. The special method of payment allows the VAT payer (customer) to avoid liability for tax under § 69b of the VAT Act, which has not been paid by the due date (in whole or in part) by their supplier, by paying the tax amount not to the supplier but into the taxpayer's personal account (TPA) maintained by the tax administrator for the supplier. From the perspective of the Financial Administration of the Slovak Republic, this special method of tax payment has considerable potential to tackle a large group of fraud cases involving missing traders. The proposed regulatory measure will enable taxpayers who duly fulfil their obligations to avoid adverse procedures in cases of suspicion.

27. *Special method of payment of tax (§ 69c(1)(b) and (2))*

The regulatory change does not increase costs for the entities concerned across the board. The application of the special method of payment of tax under § 69c of the VAT Act is being extended so that, in certain transactions of selected VAT payers where there is reasonable suspicion that the supplier will not pay the tax, the tax office may oblige the customer to pay the invoice tax directly into the TPA maintained by the tax administrator for the supplier. This is a targeted, not an across-the-board measure. It is not possible to predict the number of affected businesses in advance. The business concerned will have to split the payment for the supply of goods or services into two payments, if so determined by the tax office.

28. *Modification of the tax return (§ 78)*

The regulatory change neither increases nor decreases the costs for the businesses concerned. With the abolition of the control statement effective from 1 July 2030, it is proposed that data on supplies that will not be electronically reported under § 80 and § 80a of the VAT Act, but are included in the control statement until 30 June 2030 be incorporated into the tax return. Pursuant to § 78(8) to (13) of the Act, effective from 1 July 2030, data on supplies for which simplified invoices have been issued, data from corrective invoices and corrective documents

pursuant to § 25a and § 53b of the VAT Act will also be subject to reporting in tax returns. The continued reporting of data on certain types of supplies of goods and services is crucial for the Financial Administration and the fight against tax fraud.

29. *Penalties (§ 4c(12), § 69c(8), § 80(10) and (11), § 80a(9) and (10), § 85n(13) and (14)*

The regulatory change and new regulatory measures increase costs for the entities concerned. Given that these are newly introduced provisions, it is not possible to quantify the negative impact of penalties on the business environment, and their primary objective is not to collect fines but to ensure proper compliance with obligations.

Pursuant to § 4c(12) of the draft Act, if the representative of a group fails to comply with the obligations under paragraphs (8) to (10), the tax office competent for the group will impose a fine of up to EUR 10 000 on the group. When determining the amount of the fine, the tax office will take account of the severity, duration and consequences of the unlawful situation.

Pursuant to § 69c(8) of the draft Act, if the payer (customer) fails to pay the tax specified in the decision pursuant to paragraph (1)(b) within the set time limit, or pays only part of it, the tax office will impose a fine on the payer up to the amount of the tax stated in the invoice.

Pursuant to § 80(10) and (11), § 80a(9) and (10), § 85n(12) and (13) of the draft Act, the tax office will impose a fine in connection with the reporting of data to the Financial Directorate. This applies to cross-border supplies and acquisitions of goods and services as well as to domestic supplies. In the event of failure to report the required data, reporting them after the deadline, failure to report all data, or reporting them incorrectly, the tax office will impose a fine of up to EUR 10 000. For repeated infringements, the tax office will impose a fine of up to EUR 100 000. When determining the amount of the fine, the tax office will take account of the severity and duration of the unlawful situation. If the data reported by the supplier or customer is incorrect due to an obvious error and the data are subsequently corrected by them, the tax office will not impose a fine. In addition, the tax office will not impose a fine if the payer or taxable person failed to report the data due to a demonstrable technical failure on the part of the certified delivery service provider and reported the data without delay after the failure was remedied. In this context, it should be noted that the delivery service will have to automatically comply with the information obligations under § 80, § 80a, and § 85n, thus largely eliminating the possibility of non-compliance with reporting obligations.

30. *Suspension of the time limit for refunding excess deductions (§ 79(12))*

The regulatory change increases costs for the entities concerned. From the date of issuance of the decision imposing a preliminary measure until the date on which the decision imposing a preliminary measure was revoked or the date on which the preliminary measure ceases to be effective, the time limit for refunding excess deduction will not run. At the same time, this is without prejudice to the time limit for refunding excess deductions pursuant to § 79(6) of the VAT Act. Given that the possibilities for imposing preliminary measures under special legislation (the Tax Code) are being expanded, the period during which excess deductions may be withheld from the VAT payer may be extended. Since this is a newly introduced measure, it is not possible to quantify the negative impact of these provisions on the business environment, either in terms of the number of entities affected or the amount of excess deductions withheld. This is a targeted, not an across-the-board measure.

31. Removal of the obligation of the accounting entity concerned to submit an annual report and minutes from general meetings to the MFSR (§ 23(7) and (8) of Act No 431/2002 on accounting, as amended)

The removal of these provisions does not change the costs of businesses, as since 2006 no company has been required to submit annual reports and minutes from general meetings to the MFSR.

Comments on the reasons for gold-plating and its justification:

Article: 1, paragraph: 2 (Article 218 of Directive 2006/112/EC) and Article: 1, paragraph: 3 (Article 232 of Directive 2006/112/EC) – The Slovak Republic has decided to make use of Article 1 of Directive (EU) 2025/516 supplementing Articles 218 and 232 of Directive 2006/112/EC, which allow Member States to introduce mandatory issuance of electronic invoices for supplies of goods or services not included in the recapitulative statement (i.e. only domestic supplies of goods or services), including mandatory electronic reporting of data from these supplies. The earlier introduction of the electronic invoicing and reporting system for domestic taxable transactions will prepare VAT payers (issuance and receipt of electronic invoices), taxable persons who are not VAT payers, and legal persons who are not taxable persons (receipt of electronic invoices) for mandatory electronic invoicing and mandatory reporting of data on cross-border transactions under Article 5 of Directive 2025/516, which must be transposed into the VAT Act by 30 June 2030 and take effect from 1 July 2030. At the same time, the Financial Administration will obtain real-time data on domestic transactions, enabling it to respond promptly to suspicious transactions.

Analysis of impacts related to information society				
Development of the basic pillars of information society				
Business layer	A – a new service B – change to a service C – increased use of a service	End-point service code	Name of the end-point service	Level of digitisation – for C, estimate of the number of submissions
6.1. Does the proposal envisage a change in existing public administration end-point services, the creation of new services for the citizen or businesses or does it have an impact on the increased use of existing services?	B	sluzba_egov_1926	Public information on taxpayers	4
	B	ks_338995	Registration of entities for income tax, value added tax, and insurance tax	4
	B	ks_338999	Submission of value added tax returns	4
Application and technology layer	A – a new system B – change to a system	System code	System name	In the government cloud – yes/no
6.2. Is a change to an existing or the creation of new public administration information system envisaged in the present draft? Does the administrator envisage hosting the information system in the government cloud?	B	isvs_7714	Integrated System of the Financial Administration – Tax Administration (ISFA-TA)	no
	B	isvs_7145	Administrative Information	no

			System (ADMIS)	
	B	isvs_7149	DR SCAN	no
	B	isvs_7146	Data Warehouse (DWH)	no
	B	isvs_7148	VAT control statement (VAT CS)	no
	B	isvs_7136	VAT Information Exchange System (VIES)	no
	B	isvs_7213	Financial Administration Portal (FAP)	no
	A	isvs_15189	Service Metadata Provider (SMP)	no
	A	isvs_15190	5-corner Access Point (C5)	no
	A	isvs_15191	Know Your Customer (KYC)	no
	A	isvs_15192	Access Point provider (GovAP)	no
Financing of the digitisation process	Departmental level	Supra- departmental level		A - from EU funds B - from other sources of funding
6.3. Does the process of computerisation require any financial investment? <i>(Indicate the relevant level of financing and quantify the financial expenditures in the analysis of the impacts on the general government budget.)</i>	X			
Simplifying access to procedures and cutting red tape				

Electronic procedures		
6.4.1. Does the present draft envisage the conduct of procedures on the rights, legally protected interests or obligations of natural and legal persons?	Yes No	<p>Procedure to appoint a joint representative of a group pursuant to § 4c(2) of the draft Act amending Act No 222/2004 on value added tax, as amended, and amending certain acts (hereinafter the 'draft Act').</p> <p>The initiation of the procedure for ex officio registration of a group pursuant to § 4c(4) of the draft Act.</p> <p>Procedure concerning an application for a change in the registration of a group if another member of the group meets the conditions for ex officio registration of the group pursuant to § 4c(8) of the draft Act.</p> <p>Procedure concerning an application for a change in the registration of a group (a member of the group no longer meets the conditions under § 4a) pursuant to § 4c(9) of the draft Act.</p> <p>Procedure concerning a change in ex officio registration of a group (a member of the group no longer meets the conditions under § 4a) pursuant to § 4c(9) of the draft Act.</p> <p>Procedure concerning the registration of a member of a group who no longer meets the conditions under § 4a as an independent payer pursuant to § 4c(9) of the draft Act.</p> <p>Procedure concerning an application for a change in the registration of a group if a member of the group is dissolved without liquidation and the assets of the dissolving member are transferred to a legal successor pursuant to § 4c(10) of the draft Act.</p> <p>Procedure concerning the registration of a legal successor who does not meet the conditions under § 4a as an independent payer pursuant to § 4c(10) of the draft Act.</p> <p>Procedure concerning an application for a change in the registration of a group if a member of the group who has been dissolved without liquidation (§ 4c(11) of the draft Act) does not have a legal successor pursuant to § 4c(10) of the draft Act.</p> <p>Procedure concerning the imposition of a</p>

	<p>fine of up to EUR 10 000 on a group pursuant to § 4c(12) of the draft Act if the representative of the group fails to comply with the obligations under § 4c(8) to (10) of the draft Act.</p> <p>Procedure concerning an application for VAT registration by a taxable person who is not obliged to submit a VAT registration application under § 4, even if that person has not become subject to the obligation under § 7a(1), first sentence, of the draft Act.</p> <p>Procedure concerning the obligation to pay the tax stated on an invoice, which the supplier is obliged to pay for the supply of goods or services under § 69(1), by a payer (customer) in the manner referred to in paragraph (2) if so determined by the tax office under § 69c(1)(b) of the draft Act.</p> <p>Procedure concerning the imposition of a fine up to the amount of the tax stated on the invoice if the payer (customer) fails to pay the tax specified in the decision pursuant to § 69c(1)(b) within the set time limit, or pays only part of it, pursuant to § 69c(8) of the draft Act.</p> <p>Pursuant to § 76a(6) of the draft Act, the Financial Directorate will enter in the register referred to in paragraph (5) the European delivery standard that is generally accepted and widely used in the Member States.</p> <p>Under § 76a(7) of the draft Act The Financial Directorate will enter in the register referred to in paragraph (5) a certified delivery service provider that meets the defined conditions.</p> <p>Pursuant to § 76a(10) of the draft Act, the Financial Directorate will remove without delay from the register referred to in paragraph (5) any person who does not comply with the conditions set out in paragraphs (2) and (7).</p> <p>Procedure concerning the imposition of a</p>
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	<p>fine pursuant to § 80(9) of the draft Act. The tax office shall impose a fine of up to EUR 10 000 on</p> <ul style="list-style-type: none">a) a payer under paragraph (1) who<ol style="list-style-type: none">1. has failed to report the data referred to in paragraph (4)(a) or paragraph (5)(a) to (c), or has reported that data after the deadline set out in paragraph (6),2. has failed to report all the data they were obliged to report pursuant to paragraph (4)(a) or paragraph (5), or has reported incorrectly the data they were obliged to report pursuant to paragraph (4)(a) or paragraph (5),b) a payer under paragraph (2) who<ol style="list-style-type: none">1. has failed to report the data referred to in paragraph (4)(a) or paragraph (5)(d) to (e), or has reported that data after the deadline set out in paragraph (7),2. has failed to report all the data they were obliged to report pursuant to paragraph (4)(a) or paragraph (5)(d) and (e), or has reported incorrectly the data they were obliged to report pursuant to paragraph (4)(a) or paragraph (5)(d) and (e). <p>Procedure concerning the imposition of a fine pursuant to § 80(10) of the draft Act. The tax office shall impose a fine of up to EUR 10 000 on</p> <ul style="list-style-type: none">a) a taxable person under paragraph (3)(a) who has failed to report the data referred to in paragraph (4)(a) or paragraph (5)(c), has reported that data after the expiry of the deadline set out in paragraph (6), has failed to report all the data referred to in paragraph (4)(a) or paragraph (5)(c), or has reported that data incorrectly,b) a taxable person under paragraph (3)(b) who has failed to report the data referred to in paragraph (4)(a) or paragraph (5)(d) and (e), has reported that data after the expiry of the deadline set out in paragraph (7), has failed to report all the data referred to in paragraph (4)(a) or paragraph (5)(d) and (e), or has reported that data incorrectly. <p>Procedure concerning the imposition of a fine pursuant to § 80(11) of the draft Act. The tax office shall impose a fine of up to</p>
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	<p>EUR 100 000 on</p> <p>a) a payer under paragraph (1) or paragraph (2) who repeatedly commits the act under paragraph (9),</p> <p>b) a taxable person under paragraph (3) who repeatedly commits the act under paragraph (10).</p> <p>Procedure concerning the imposition of a fine pursuant to § 80a(9) of the draft Act. The tax office shall impose a fine of up to EUR 10 000 on</p> <p>a) a payer under paragraph (1) who</p> <ol style="list-style-type: none"> 1. has failed to report the data referred to in paragraph (3) or paragraph (5), or has reported that data after the deadline set out in paragraph (6), 2. has failed to report all the data they were obliged to report pursuant to paragraph (3) or paragraph (5), or has reported incorrectly the data they were obliged to report pursuant to paragraph (3) or paragraph (5), <p>b) a payer under paragraph (2) who</p> <ol style="list-style-type: none"> 1. has failed to report the data referred to in paragraph (4) or paragraph (5), or has reported that data after the deadline set out in paragraph (7), 2. has failed to report all the data they were obliged to report pursuant to paragraph (4) or paragraph (5), or has reported incorrectly the data they were obliged to report pursuant to paragraph (4) or paragraph (5), <p>Procedure concerning the imposition of a fine pursuant to § 80a(10) of the draft Act. If a payer under paragraph (1) or paragraph (2) repeatedly commits the act under paragraph (9), the tax office shall impose a fine of up to EUR 100 000 on the payer.</p> <p>The procedure concerning the cancellation of the registration of a group pursuant to § 81a is introduced in connection with the proposal to add § 4c to Act No 222/2004 on value added tax, as amended (hereinafter the 'VAT Act').</p> <p>Procedure concerning the imposition of a fine pursuant to § 85n(12) of the draft Act.</p>
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	<p>The tax office shall impose a fine of up to EUR 10 000 on</p> <ul style="list-style-type: none"> a) a payer under paragraph (2) who <ul style="list-style-type: none"> 1. has failed to report the data referred to in paragraph (9), or has reported that data after the deadline set out in paragraph (9), 2. has failed to report all the data they were obliged to report pursuant to paragraph (9), or has reported incorrectly the data they were obliged to report pursuant to paragraph (9), b) a person under paragraph (3)(a) who is a payer under § 4, § 4b or § 4c and who <ul style="list-style-type: none"> 1. has failed to report the data referred to in paragraph (10), or has reported that data after the deadline set out in paragraph (10), 2. has failed to report all the data they were obliged to report pursuant to paragraph (10), or has reported incorrectly the data they were obliged to report pursuant to paragraph (10), <p>Procedure concerning the imposition of a fine pursuant to § 85n(13) of the draft Act. The tax office shall impose a fine of up to EUR 100 000 on</p> <ul style="list-style-type: none"> a) a payer under paragraph (2) who repeatedly commits the act under paragraph (12)(a). b) a person under paragraph (3)(a) who is a payer under § 4, § 4b or § 4c and who repeatedly commits the act under paragraph (12)(b). <p>Pursuant to § 85n(19) of the draft Act, the Financial Directorate will</p> <ul style="list-style-type: none"> a) on 1 January 2027, delete from the register referred to in § 76a(5) any person who, by 31 December 2026, has not demonstrated compliance with the conditions under § 76a(2)(e) to the extent set out in § 85n(10) to (12) as effective from 1 January 2027, b) on 1 July 2030, delete from the register referred to in § 76a(5) any person who, by 30 June 2030, has not demonstrated compliance with the conditions under § 76a(2)(e) to the extent set out in § 80 and § 80a as effective from 1 July 2030.
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<p>6.4.2. Can the given proceedings be carried out digitally?</p>	<p>Yes No</p>	
<p>6.4.3. Are the provisions on the proceedings compatible with the principles of the e-Government Act and is the e-Government Act applicable to the proceedings?</p>	<p>Yes No</p>	
'One time, last time' principle		
<p>6.5.1. Does the present draft provide for the submission of documents, information or evidence of facts (hereinafter 'data') to the authority conducting the proceedings?</p>	<p>Yes No</p>	<p>In the procedure to appoint a joint representative of the group pursuant to § 4c(2) of the draft Act, the presumed members of the group will appoint a joint representative from among themselves for the purposes of the ex officio registration procedure.</p> <p>In the procedure to register a group ex officio under § 4c(4) of the draft Act, a statement by the joint representative on the grounds for registration of the group must be submitted upon request.</p> <p>In the procedure concerning an application for a change in the registration of a group, if another member of the group meets the conditions for ex officio registration of the group pursuant to § 4c(8) of the draft Act, the identification of that member must be provided.</p> <p>In the procedure concerning an application for a change in the registration of a group (a member of the group no longer meets the conditions under § 4a) pursuant to § 4c(9) of the draft Act, the identification of the member must be provided.</p> <p>In the procedure concerning an application for a change in the registration of a group if a member of the group is dissolved without liquidation and the assets of the dissolving member are transferred to a legal successor pursuant to § 4c(10) of the draft Act, the identification of that member must be provided.</p> <p>Procedure concerning an application for a change in the registration of a group if a member of the group who has been dissolved without liquidation (§ 4c(11) of the draft Act) does not have a legal</p>

		<p>successor pursuant to § 4c(10) of the draft Act, the identification of that member must be provided.</p> <p>Pursuant to § 76a(4), the condition of general acceptance and widespread use referred to in paragraph (3) will be deemed fulfilled if the European delivery standard is available and used for the delivery service in at least half of the Member States and if public authorities from at least half of the Member States are involved in the activities of the person managing that standard.</p> <p>Under § 76a(7) of the draft Act The Financial Directorate will enter in the register referred to in paragraph (5) a certified delivery service provider who</p> <ul style="list-style-type: none"> a) has its registered office or place of business in a Member State, b) is of good repute and its statutory body or the members of that body are of good repute, c) demonstrates compliance with the conditions under paragraph (2), d) demonstrates its eligibility to provide the delivery service in accordance with the conditions of the European delivery standard, using the tools and procedures set out in that standard. <p>Pursuant to § 85n(18) of the draft Act, for a person to be registered as a certified delivery service provider in the register maintained by the Financial Directorate pursuant to § 76a(5),</p> <ul style="list-style-type: none"> a) in 2026, proof of compliance with the condition under § 76a(2)(e), within the scope of § 85n(10) to (12) as effective from 1 January 2027, will not be required, b) until and including 30 June 2030, proof of compliance with the condition under § 76a(2)(e), within the scope of § 80 and § 80a as effective from 1 July 2030, will not be required. <p>The procedure concerning the cancellation of the registration of a group pursuant to § 81a of the VAT Act remains unchanged in terms of content.</p>
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<p>6.5.2. Does the present draft envisage the submission of data contained in statutory records maintained by the authority conducting the proceedings or by another authority?</p>	<p>Yes No</p>	<p>Register of legal persons, businesses and public authorities pursuant to Act No 272/2015 on the register of legal persons, businesses and public authorities and on amendments to certain acts, as amended.</p> <p>For the purpose of demonstrating good repute, the natural or legal person will provide the data necessary to request an extract from the criminal record. The Financial Directorate will, without delay, transmit these data in electronic form via electronic communication to the General Prosecutor's Office of the Slovak Republic for the issuance of a criminal record extract.</p>
<p>6.5.3. Will the data be provided under the regime pursuant to Act No 177/2018, as amended, or in any other similar manner ensuring that the authority conducting the procedure obtains them <i>ex officio</i> and they do not need to be submitted by a private entity, applicant or other party to the proceedings (hereinafter 'party to the proceedings')?</p>	<p>Yes No</p>	
<p>6.5.4. If the authority conducting the procedure does not obtain the data <i>ex officio</i> and the data are instead submitted by the party to the proceedings, does the draft provide for a transitional period after which the authority conducting the procedure will obtain the data <i>ex officio</i>?</p>	<p>Yes No</p>	
Exchange of data between public authorities		
<p>6.6.1. Does the present draft envisage the creation of new data records or regulate the maintenance of data records?</p>	<p>Yes No</p>	<p>Pursuant to § 76(5) of the draft Act, the Financial Directorate will maintain a register of European delivery standards and certified delivery service providers operating in the territory of the Slovak Republic and will publish it on its website.</p>
<p>6.6.2. Does the present draft allow data from records to be provided to other public authorities or persons for the performance of their statutory tasks, without restriction of the entity (i.e. in all</p>	<p>Yes No</p>	

cases where this data are needed for the performance of statutory tasks)?		
6.6.3. Is the provision of data from records ensured electronically and in an automated manner?	Yes No	
6.6.4. Is the regime pursuant to Act No 177/2018, as amended, used for the provision of data from records?	Yes No	
Reference data		
6.7.1. Does the present draft envisage the creation of new data records or regulate the maintenance of data records that will be proposed for inclusion in the list of reference data pursuant to § 51 of Act No 305/2013 on e-Government?	Yes No	
6.7.2. When is it planned to include data from records in the list of reference data pursuant to § 51 of Act No 305/2013 on e-Government?		