

D r a f t

**ACT**

**of ..... 2025,**

amending Act No 222/2004 on value added tax,  
as amended, and amending certain acts

The National Council of the Slovak Republic has passed the following Act:

**Article I**

Act No 222/2004 on value added tax, as amended by Act No 350/2004, Act No 651/2004, Act No 340/2005, Act No 523/2005, Act No 656/2006, Act No 215/2007, Act No 593/2007, Act No 378/2008, Act No 465/2008, Act No 83/2009, Act No 258/2009, Act No 471/2009, Act No 563/2009, Act No 83/2010, Act No 490/2010, Act No 331/2011, Act No 406/2011, Act No 246/2012, Act No 440/2012, Act No 360/2013, Act No 218/2014, Act No 268/2015, Act No 360/2015, Act No 297/2016, Act No 298/2016, Act No 334/2017, Act No 112/2018, Act No 323/2018, Act No 368/2018, Act No 369/2018, Act No 317/2019, Act No 318/2019, Act No 368/2019, Act No 344/2020, Act No 186/2021, Act No 346/2021, Act No 408/2021, Act No 222/2022, Act No 516/2022, Act No 9/2023, Act No 309/2023, Act No 530/2023, Act No 102/2024, Act No 278/2024, Act No 354/2024, Act No 364/2024, Act No 26/2025, Act No 77/2025 and Act No 181/2025 is amended as follows:

1. In § 4b(6), the words ‘the withdrawing member of the group for tax purposes’ are replaced by the words ‘the withdrawing member of the group as an independent taxpayer’.
2. In § 4b(7), the words ‘registers for VAT’ are replaced by the words ‘register as an independent taxpayer’.
3. The following § 4c, including the heading, is inserted after § 4b:

**‘§ 4c**  
**Ex officio registration of a group**

- (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 activities of the Financial Directorate of the Slovak Republic<sup>4f</sup> (hereinafter referred to as the ‘Financial Directorate’) indicates that there are grounds for ex officio registration of a group, the Banská Bystrica Tax Office shall request the presumed members of the group to appoint from among themselves a joint representative for the purposes of the ex officio registration procedure within eight days of the date on which this request was served on the last of these presumed members of the group. If they fail to do so, the Banská Bystrica Tax Office shall appoint a joint representative

from among them for this purpose and notify the presumed members of the group of this fact; no appeal may be lodged against this decision. The initiation of the procedure for ex officio registration of a group shall prevent the registration of group members pursuant to § 4b.

- (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.
- (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, or if the joint representative fails to comply with the request referred to in paragraph (3), the Banská Bystrica Tax Office shall decide ex officio to register those members of the group for whom the grounds for ex officio registration of the group as a group are satisfied, assign the group a tax identification number, and designate a representative of the group. The joint representative referred to in paragraph (2) may lodge an appeal against this decision within eight days of its service, which shall have suspensive effect.
- (5) The group referred to in paragraph (4) shall become a payer on the day following the date on which the decision on the registration of the group becomes final; on that date, the tax identification number assigned to the group shall become valid and the tax identification numbers of the individual members of the group shall cease to be valid, if assigned in the domestic territory.
- (6) The tax office competent for the representative of the group shall be competent for the group.
- (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 another member of the group meets the conditions for ex officio registration of the group. The tax office competent for the group shall decide without delay on the change of registration of the group if there are grounds for doing so. If the tax office competent for the group finds that another member of the group satisfies the conditions for ex officio registration of the group, it shall decide ex officio on the change of registration of the group without delay. The decision under the second and third sentences shall be served on that group member and the representative of the group. That group member or the representative of the group may lodge an appeal against the decision referred to in the second and third sentences within eight days of its service, which shall have suspensory effect. The change in the registration of the group under the second and third sentences shall become effective on the date on which the decision on the change in the registration of the group becomes final; the tax identification number of that group member, if assigned in the domestic territory, shall cease to be valid on the day preceding the date on which the change in group registration becomes effective.
- (9) If a group member no longer satisfies the conditions under § 4a, the representative of the group is obliged to submit an application for a change in the registration of the group without delay; if the member is the representative of the group, the application shall include an indication of the group member who has been appointed by the members of the group as the new representative of the group. The tax office competent for the group is not bound by the proposal to appoint a new representative of the group and, for reasons worthy of special consideration, may designate another member of the group as the new representative of the group. The tax office

competent for the group shall decide without delay on the change of registration of the group; no appeal may be lodged against this decision. If the tax office competent for the group finds that a member of the group no longer satisfies the conditions under § 4a, it shall decide ex officio without delay on the change of registration of the group; no appeal may be lodged against this decision. The change in the registration of the group shall become effective on the date on which the decision on the change in the registration of the group becomes final. The tax office competent for a member of the group who no longer satisfies the conditions under § 4a shall register such member of the group as an independent taxpayer on the date on which the change in the group's registration becomes effective and shall assign the member a tax identification number; no appeal may be lodged against this decision. The rights and obligations of the group arising from this Act shall be transferred to the taxable person that has been excluded from the group on the date on which the change in the group's registration becomes effective, to the extent to which the change applies to supplies made and received by that taxable person.

(10) If any member of the group is dissolved without liquidation and the assets of the dissolving member of the group are transferred to a legal successor, the representative of the group is obliged to submit an application for a change in the registration of the group without delay; if the member is the representative of the group, the application shall be submitted by its legal successor and shall include an indication of the member of the group who has been appointed by the members of the group as the new representative of the group. The tax office competent for the group is not bound by the proposal to appoint a new representative of the group and, for reasons worthy of special consideration, may designate another member of the group as the new representative of the group. The tax office competent for the group shall decide without delay on the change of registration of the group; no appeal may be lodged against this decision. The change in the registration of the group shall become effective on the date of dissolution of the member of the group without liquidation. If the legal successor does not satisfy the conditions under § 4a, the rights and obligations arising from this Act shall be transferred from the member of the group dissolved without liquidation to its legal successor to the extent to which they apply to supplies made and received by the dissolved member of the group, as of the date of dissolution of the member of the group without liquidation. The tax office competent for the legal successor who does not satisfy the conditions under § 4a shall register this legal successor as an independent taxpayer and assign it a tax identification number as of the date on which the change in the registration of the group becomes effective; no appeal may be lodged against this decision.

(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.

(12) If the representative of the group fails to comply with the obligations under paragraphs (8) to (10), 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.

Footnote 4f reads as follows:

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

4. In § 5(2)(c), § 5a, § 6(1), § 11(2)(b), § 66(2)(a), § 68b(5), § 69(9) to (12), (15) and (16), § 77(2), and § 79(2)(b), a comma and the words ‘§ 4c’ are inserted after ‘§ 4b’.
5. In § 5(2)(d), the words ‘or if goods are supplied from the domestic territory to another Member State or a third State, where they were acquired in the domestic territory from another Member State and the foreign person was represented by a tax representative pursuant to § 69aa,’ are deleted.
6. In § 6(1), the words ‘Financial Directorate of the Slovak Republic (hereinafter referred to as the ‘Financial Directorate’)’ are replaced by the words ‘Financial Directorate’.
7. In § 7a(1), the following sentence is added at the end: ‘An application for registration for tax may also be submitted by a taxable person who is not obliged to submit a tax registration application under § 4, even if that person has not become subject to the obligation under the first sentence.’.
8. In § 17(4)(b), the words ‘to indicate the subsequent supply of goods in a recapitulative statement’ are replaced by the words ‘to communicate the data’.
9. In § 19(8)(a) and § 20(1)(a), the words ‘the 15th day of the calendar month following the calendar month’ are replaced by the words ‘the tenth day following the date’.
10. In § 19(8)(b) and § 20(1)(b), the number ‘15th’ is replaced by the word ‘tenth’.
11. In § 43, paragraph (9) reads as follows:  
‘(9) The tax exemption under paragraphs (1) and (4) shall not be granted if the supplier has not reported the data referred to in § 80 or if the data transmitted contain incorrect, false or incomplete information concerning this supply; this shall not apply if the supplier provides sufficient justification for such deficiencies.’.
12. In § 45, paragraph (3) reads as follows:  
‘(3) If the first customer is a foreign person from a third State, § 71 to § 76 shall apply to the issuance and storage of invoices for the second customer.’.
13. In § 49, the following paragraph (11) is added:  
‘(11) If the supply of goods or services is subject to the reporting obligation under § 80a, the payer may deduct tax pursuant to paragraph (2)(a) only if they have an electronic invoice.’.
14. In § 55a(2)(c), fourth point, and in § 56(2)(c), fourth point, the words ‘or the supply of goods from the domestic territory to another Member State or a third State, where the goods were acquired in the domestic territory by a foreign person from another Member State and the foreign person was represented by a tax representative pursuant to § 69aa,’ are deleted.
15. In § 64a, a comma and the number ‘51’ are inserted after the number ‘50’.
16. In § 68c(2)(d), a comma is inserted after the words ‘§ 4’ and the words ‘or § 4b’ are replaced by the words ‘§ 4b or § 4c’.

17. In § 68g(15)(a), the following fifth point is added:  
 ‘5. a small enterprise of a person established in the domestic territory has become a member of a group pursuant to § 4b or § 4c.’.
18. In § 69a(2)(c), a comma is inserted after the word ‘return’, and the words ‘and recapitulative statement ‘are replaced by the words ‘to issue an electronic invoice and to communicate the data referred to in § 80(5)(a) or (b)’.
19. In § 69a, paragraph (6) reads as follows:  
 ‘(6) The tax representative is obliged to communicate the data referred to in § 80(5)(a) or (b) for the represented importers within the time limit under § 80(6).’.
20. § 69aa is deleted.
21. In § 69b(1), the words ‘paragraph (2)’ are replaced by the words ‘paragraph (3)’.
22. In § 69c, paragraph (1) reads as follows:  
 ‘(1) The tax stated on the invoice, which the supplier is obliged to pay for the supply of goods or services pursuant to § 69(1),  
 a) may be paid at the latest before the service of the decision pursuant to § 69b(3) in the manner specified in paragraph (2) by the payer (customer) who, at the time the tax became chargeable, knew or, on the basis of sufficient grounds referred to in § 69(13), should have known and could have known that the entire tax or part of the tax on the goods or services would not be paid,  
 b) shall be paid by the payer (customer) in accordance with paragraph (2) if there is reasonable concern that the supplier will not pay it within the tax due date (§ 78(1)) and the tax office so determines; the tax shall be due within the time limit specified in the decision, against which no appeal may be lodged.’.

23. In § 69c, the following new paragraph (2) is inserted after paragraph (1):  
 ‘(2) The tax under paragraph (1) shall be paid by the payer (customer) pursuant to special legislation<sup>28dba</sup>) to the account of the tax administrator maintained for the supplier pursuant to special legislation.<sup>28dbb</sup>)“.

Footnote 28dbb reads as follows:

‘<sup>28dbb</sup>) § 67(11) of Act No 563/2009, as amended.’

Paragraphs (2) to (6) are renumbered paragraphs (3) to (7).

24. In § 69c(6) and (7), the words ‘(3) or paragraph (4)’ are replaced by the words ‘(4) or paragraph (5)’.
25. In § 69c, the following paragraph (8) is added:  
 ‘(8) 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 shall impose on the payer a fine up to the amount of the tax stated in the invoice.’.
26. In § 71(1), points (a) and (b) read as follows:  
 ‘a) invoice means

1. an electronic invoice in accordance with this Act or in accordance with the legislation of another Member State governing the issuance of electronic invoices,
2. a simplified invoice,
3. any document or message other than an electronic invoice or simplified invoice that contains the particulars pursuant to § 74(1) (hereinafter referred to as an ‘invoice in another form’),

b) electronic invoice means any document or message that contains the particulars pursuant to § 74(1) and has been issued, transmitted and received

1. in an electronic document format that allows for its automatic and electronic processing, and
2. in a data structure in accordance with the technical standard for electronic invoicing and the list of its syntaxes pursuant to special legislation,<sup>28s</sup>’.

Footnote 28s reads as follows:

‘<sup>28s</sup>) Commission Implementing Decision (EU) 2017/1870 of 16 October 2017 on the publication of the reference of the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council (OJ L 266, 17. 10. 2017).’.

27. § 71(2) reads as follows:

‘(2) Any document or message, except for the corrective document pursuant to § 25a, that amends and refers specifically and unambiguously to the initial invoice shall be treated as an invoice. The issuance of a document or message pursuant to the first sentence shall be subject to the same conditions as the issuance of the invoice it amends.’.

28. In § 71(3), point (b) reads as follows:

‘(b) a qualified electronic signature pursuant to special legislation<sup>29</sup>) or a qualified electronic seal pursuant to special legislation,<sup>29aaaa</sup>’.

Footnotes 29 and 29aaaa read as follows:

‘<sup>29</sup>) Article 3(12) of Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28. 8. 2014), as amended.

<sup>29aaaa</sup>) Article 3(27) of Regulation (EU) No 910/2014, as amended.’.

29. In § 71, the following paragraphs (4) to (6) are added:

‘(4) An invoice shall be issued as an electronic invoice if this Act does not permit the issuance of the invoice as a simplified invoice or as an invoice in another form, or if it does not lay down an obligation to issue the invoice as an invoice in another form. The issuance of an invoice is not subject to the consent of the recipient of the supply. The transmission of an electronic invoice by means other than a delivery service shall be subject to the consent of the recipient of the supply.

(5) Any taxable person who is obliged to issue an electronic invoice under this Act is 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, for which an electronic invoice is to be issued under this Act by the taxable person, is obliged to ensure that they can receive electronic invoices transmitted by the delivery service.

(6) Simplified invoice means a document or message that need not contain all the information pursuant to § 74(1) and has been issued as

- a) a document for goods or services, if the price including tax does not exceed EUR 100; such a document need not contain the information pursuant to § 74(1)(b) or the unit price pursuant to § 74(1)(g),
- b) a document issued by an e-kasa client cash register pursuant to special legislation,<sup>29a)</sup> if the price of the goods or services, including tax, does not exceed EUR 400, and a document issued by an unattended fuel dispenser, if the price of the goods, including tax, paid by electronic means of payment does not exceed EUR 400; such documents need not contain the information pursuant to § 74(1)(b), the unit price pursuant to § 74(1)(g), and the information pursuant to § 74(1)(q),
- c) the document or message referred to in paragraph (2), which shall include the sequential number of the initial invoice, which may also be the original cash register receipt identifier in accordance with special legislation,<sup>(29a)</sup> and the data being amended.'

30. In § 72, paragraph (2) reads as follows:

'(2) A taxable person who is not a payer is obliged to issue an invoice pursuant to this Act if that person

- a) supplies goods with a place of supply in another Member State, if the person liable to pay tax is the recipient of the goods and the taxable person is registered pursuant to § 7 or § 7a,
- b) provides a service with a place of supply in another Member State, if the person liable to pay tax is the recipient of the service and the taxable person is registered pursuant to § 7 or § 7a,
- c) receives payment prior to the supply of goods under point (a) or the provision of services under point (b),
- d) supplies goods or provides a service with a place of supply in a third State to a taxable person or to a non-taxable legal person.'

31. In § 72(3), a comma and the words 'that is not a payer' are inserted after the word 'State', the word 'electronic' is inserted after the word 'issue', and the words 'or an invoice in another form' are inserted after the word 'invoice'.

32. In § 72(4) and § 74(1)(o), the words 'or § 69aa' are deleted.

33. In § 72, the following paragraphs (9) to (12) are added:

'(9) A simplified invoice pursuant to § 71(6)(a) and (b) shall not be issued when

- a) supplying goods or services pursuant to paragraph (1)(b), (d) and (e),
- b) receiving payment pursuant to paragraph (1)(f) prior to the supply of goods pursuant to paragraph (1)(b) or (d),
- c) receiving payment pursuant to paragraph (1)(g) prior to the supply of services pursuant to paragraph (1)(b).

(10) The payer or the taxable person may issue an invoice in another form when

- a) supplying goods or services with a place of supply in a third State to a taxable person,
- b) supplying a new means of transport pursuant to paragraph (5), except where the supply is exempt from tax pursuant to § 43(1),

- c) distance selling goods within the territory of the European Union with a place of supply in the domestic territory, except for distance selling of goods where the supplier applies the special provisions under § 68b.
- (11) The payer is obliged to issue an invoice in another form upon the supply of goods or services or upon receipt of payment prior to such supply if the supply
  - a) is or is intended to be provided to the Slovak Information Service,
  - b) is or is intended to be provided to the Military Intelligence Service,
  - c) is linked to classified information, requires classified information, or contains classified information.<sup>29aab</sup>)
- (12) A payer who is a foreign person from another Member State shall issue an invoice in accordance with this Act upon the supply of goods or services only where that supply makes them the person liable to pay tax pursuant to § 69(1) in the domestic territory. The obligation to issue an invoice under the first sentence shall also apply to the issuance of an invoice upon receipt of payment prior to such supply of goods or services.’.

Footnote 29aab reads as follows:

‘<sup>29aab</sup>) For example § 2(a) of Act No 215/2004 on the protection of classified information and on amendments to certain acts

34. In the introductory sentence of § 73(1), the number ‘15’ is replaced by the word ‘ten’.
35. In § 73(1)(b), the words ‘or by the end of the calendar month in which the payment was received’ are deleted.
36. § 73(1), point (c) reads as follows:  
‘(c) from the date on which the goods exempt from tax under § 43 were supplied,’.
37. In § 73(1)(d) and (e), the words ‘from the end of the calendar month’ are replaced by the words ‘from the date’.
38. In § 73, the following paragraphs (3) and (4) are added:  
‘(3) If the deadline for the issuance of an invoice referred to in paragraph (1) or § 75 falls on a Saturday, Sunday or non-working day, that day shall be deemed the last day of the deadline.  
(4) The deadline under paragraph (1) or under § 75 shall be deemed to have been complied with if the taxable person issues the invoice within ten days of the date of an additional message from the customer that they are the person to whom that taxable person was obliged to issue an invoice upon the supply of goods or services pursuant to paragraph (1) or § 75.’.
39. In § 74(1)(c), the following words are added at the end: ‘based on one or more series, which uniquely identifies the invoice’.
40. In § 74(1)(k), the following words are added at the end: ‘and when supplying goods where the second customer is the person liable to pay tax pursuant to § 69(7), also indicate the information ‘triangular trade’.
41. In § 74(1), the following points (p) and (q) are added:  
‘(p) the sequential number of the initial invoice in the case of a document or message pursuant to § 71(2),

(q) the supplier's bank account numbers, the supplier's virtual account numbers, or any other identifiers that uniquely identify the supplier's accounts to which the invoice may be paid by the recipient.'.

42. In § 74, paragraphs (3) and (4) are deleted.

Paragraphs (5) to (7) are renumbered paragraphs (3) to (5).

43. In § 74(3), the words 'paragraph (3)(b)' are replaced by the words '§ 71(6)(b)'.

44. In § 74(5), the words 'or invoices in another form in electronic format' are inserted after the words 'electronic invoices.'.

45. § 75, including the heading, reads as follows:

‘§ 75  
Summary invoice

A payer and a taxable person who is not a payer may issue a summary invoice for multiple separate supplies of goods or services or for multiple payments received prior to the supply of goods or services, which may cover a period of no more than one calendar month. The summary invoice shall be issued within ten days of the end of the calendar month to which the summary invoice refers.'.

46. The following § 76a, including the heading, is inserted after § 76:

‘§ 76a  
Delivery service

- (1) Delivery service means a service of transmitting and delivering electronic invoices provided by a certified delivery service provider.
- (2) The certified delivery service provider is obliged to ensure that the delivery service makes it possible to
  - a) automatically verify compliance with the formal requirements for electronic invoices,
  - b) ensure a high level of reliability in the identification of both the sender and the recipient,
  - c) ensure the authenticity of origin, integrity of content, and legibility of the electronic invoice from its transmission until its delivery to the recipient,
  - d) provide evidence of the date and time of transmission, delivery, and receipt of the electronic invoice,
  - e) automatically fulfil the information obligations under § 80, § 80a, and § 85n.
- (3) If a standard for the exchange of electronic documents exists in the European Union by means of uniform rules governing managed infrastructure and procedures, which is not managed by a person established for the purpose of making a profit and which ensures compliance with the conditions set out in paragraph (2)(a) to (d) (hereinafter referred to as the 'European delivery standard'), the delivery service shall be provided in accordance with the conditions of that European delivery standard, using the tools and procedures set out in that standard, provided that the standard is generally accepted and widely used in the Member States.
- (4) The condition of general acceptance and widespread use referred to in paragraph (3) shall 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.

- (5) The Financial Directorate shall maintain a register of European delivery standards and certified delivery service providers operating in the territory of the Slovak Republic and shall publish it on its website.
- (6) The Financial Directorate shall enter in the register referred to in paragraph (5) the European delivery standard that is generally accepted and widely used in the Member States.
- (7) The Financial Directorate shall enter in the register referred to in paragraph (5) a certified delivery service provider who
  - a) has its registered office or place of business in a Member State,
  - b) is of good repute and whose statutory body or members thereof 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.
- (8) For the purposes of this Act, a person shall not be deemed to be of good repute if they have been convicted with final effect of an intentional criminal offence. For the purpose of demonstrating good repute, the natural or legal person shall provide the data necessary to request an extract from the criminal record.<sup>29aab)</sup> The data referred to in the second sentence shall be transmitted without delay by the Financial Directorate in electronic form via electronic communication to the General Prosecutor's Office of the Slovak Republic for the issuance of an extract from the criminal record.
- (9) A person may provide the delivery service in the Slovak Republic as a certified delivery service provider if they are entered in the register referred to in paragraph (5); this shall be without prejudice to compliance with the conditions for carrying out business in this field and with other conditions under special legislation.
- (10) The Financial Directorate shall without delay remove from the register referred to in paragraph (5) any person who does not comply with the conditions set out in paragraphs (2) and (7).
- (11) The Financial Directorate shall ensure cooperation between the Slovak Republic and the entity managing the European delivery standard.'

Footnote 29aab reads as follows:

<sup>29aab)</sup> § 12(4) of Act No 192/2023 on criminal records and on amendments to certain acts.'

47. In § 78, the following new paragraphs (8) to (13) are inserted after paragraph (7):

- ‘(8) From the simplified invoices referred to in § 71(6)(a) and (b), the payer who supplies the goods or services shall state in the tax return
  - a) the total amount of turnover pursuant to special legislation<sup>29ab)</sup> recorded by the e-kasa client cash register<sup>29a)</sup> broken down into the tax base and the amount of tax according to the tax rates,
  - b) the total amount of tax bases, including corrections of tax bases, and the total amount of tax according to the tax rates for supplies not recorded by the e-kasa client cash register.<sup>29a)</sup>

(9) From the simplified invoices referred to in § 71(6)(a) and (b), the payer receiving the goods or services shall state in the tax return the total amount of the tax bases, the total amount of tax, and the total amount of tax deducted from all simplified invoices received for the tax period in which the simplified invoices were issued; if the total amount of tax deducted from simplified invoices for the given tax period is EUR 3 000 or more, the payer is obliged to state separately the total amount of tax bases, the total amount of tax, and the total amount of tax deducted, broken down by individual suppliers of goods and services, together with their tax identification numbers.

(10) From the corrective documents that the payer was obliged to issue under § 25a(7)(a), the following data shall be stated in the tax return:

- a) the customer's tax identification number,
- b) numerical identification of the corrective document,
- c) the sequential number of the invoice for the supply of goods or services to which the tax base correction relates,
- d) the amount by which the tax base and tax were corrected,
- e) the tax rate.

(11) If the taxpayer is not obliged to issue a corrective document pursuant to § 25a(7), they shall state the amount by which the tax base and tax are being corrected.

(12) When correcting the deducted tax pursuant to § 53b(1)(b) and correcting the corrected deducted tax pursuant to § 53b(4)(b), the payer shall state the following information in the tax return:

- a) the supplier's tax identification number,
- b) numerical identification of the corrective document,
- c) the sequential number of the invoice for the supply of goods or services to which the tax base correction relates,
- d) the amount by which the deducted tax was corrected,
- e) the tax rate.

(13) When correcting the deducted tax pursuant to § 53b(1)(a) or (2) and correcting the corrected deducted tax pursuant to § 53b(4)(a), the payer shall state in the tax return the information referred to in paragraph (12)(a), (d) and (e) and the sequential number of the invoice for the supply of goods or services to which the correction relates.'.

Paragraphs (8) and (9) are renumbered paragraphs (14) and (15).

48. § 78a is deleted.
49. In § 79(4), the words 'a request to submit a control statement or request to remedy deficiencies in the submitted control statement,' are deleted.
50. In § 79(5), the words 'or to remedy deficiencies in the additional control statement submitted,' are deleted.
51. In § 79, the following paragraph (12) is added:  
'(12) The deadline for returning the excess deduction under paragraphs (1), (2) or (5) shall not run from the date of issuance of the decision imposing a preliminary measure under special legislation<sup>30)</sup> until the date on which the decision imposing a preliminary measure was revoked or until the date on which the preliminary measure ceases to be effective; this shall not apply if the tax administrator proceeds in accordance with paragraph (6) in relation to the excess deduction for the same tax period.'.

Footnote 30 reads as follows:

‘<sup>30</sup>) § 50(1)(c) of Act No 563/2009, as amended by Act No .../2025.’.

52. § 80, including the heading, reads as follows:

‘§ 80  
Reporting of data to the Financial Directorate  
in respect of cross-border supply and acquisition of goods and services

- (1) A payer who has supplied goods or services under a tax identification number pursuant to § 4, § 4b, § 4c or § 5, or who has received payment prior to the supply pursuant to point (c), is obliged to report to the Financial Directorate the data referred to in paragraph (5)(a) to (c) concerning
  - a) the supply of tax-exempt goods pursuant to § 43(1),
  - b) the transfer of tax-exempt goods pursuant to § 43(4),
  - c) the supply of
    1. a service with a place of supply in another Member State pursuant to § 15(1), where the recipient of the service is the person liable to pay tax pursuant to the provisions of the law applicable in that Member State corresponding to § 69(3),
    2. goods or services with a place of supply in another Member State, where the customer is identified for tax purposes in that Member State and is the person liable to pay tax under the provisions of the law applicable in that Member State corresponding to § 69(2),
    3. goods pursuant to § 13(1)(e) and (f), where the customer is the person liable to pay tax pursuant to the provisions of the law applicable in another Member State corresponding to § 69(9),
    4. goods in triangular trade in which the payer participated as the first customer pursuant to § 45.
- (2) A payer who has been supplied goods or services under a tax identification number pursuant to § 4, § 4b, § 4c or § 5, or who has made a payment prior to the supply pursuant to point (b), is obliged to report to the Financial Directorate the data referred to in paragraph (5)(d) to (e) concerning
  - a) the acquisition of goods within the domestic territory from another Member State pursuant to § 11,
  - b) the supply of
    1. a service with a place of supply pursuant to § 15(1) in the domestic territory, supplied by a foreign person from another Member State, where the payer is the person liable to pay tax pursuant to § 69(3),
    2. goods with a place of supply pursuant to § 13 in the domestic territory or a service with a place of supply in the domestic territory pursuant to § 16(1) to (4), (10) and (11), supplied by a foreign person from another Member State, where the payer is the person liable to pay tax pursuant to § 69(2),
    3. goods pursuant to § 13(1)(e) and (f), supplied by a foreign person from another Member State, where the payer is the person liable to pay tax pursuant to § 69(9),
    4. goods in a triangular trade where the payer is the person liable to pay tax pursuant to § 69(7).
- (3) The obligation under

- a) paragraph (1)(c) shall also apply to a taxable person if that person has supplied goods or services under a tax identification number assigned pursuant to § 7 or § 7a or has received a payment prior to that supply,
- b) paragraph (2) shall also apply to a taxable person who has acquired goods in the domestic territory from another Member State pursuant to § 11 under a tax identification number assigned pursuant to § 7 or § 7a or to whom goods or services have been supplied in the domestic territory under a tax identification number assigned pursuant to § 7 or § 7a by a foreign person from another Member State; the reporting obligation shall apply to that taxable person even if the person paid prior to the supply of the goods or receipt of the service.

(4) The obligation to report the data referred to in

- a) paragraphs (1) and (2) shall also apply to the supply of goods or services for which a corrective invoice is issued pursuant to § 71(2); the payer under paragraph (1) or paragraph (2), or the taxable person under paragraph (3)(a) or (b), shall report the data referred to in § 74(1)(p) and the data referred to in paragraph (5) that are being amended, within the period referred to in
  - 1. paragraph (6), in the case of a payer under paragraph (1) or a taxable person under paragraph (3)(a),
  - 2. paragraph (7), in the case of a payer under paragraph (2) or a taxable person under paragraph (3)(b),
- b) paragraph (1) shall not apply to the supply of goods or services which are exempt from tax under the law applicable in the Member State in which the place of supply of the goods or services is located,
- c) paragraph (2) shall not apply to the supply of goods or services which are exempt from tax under § 28 to § 42 or under § 68f(2).

(5) When

- a) supplying goods pursuant to paragraph (1)(a), the payer under paragraph (1) is obliged to report:
  - 1. the tax identification number assigned to the supplier,
  - 2. the tax identification number assigned to the customer,
  - 3. the data referred to § 74(1)(c) to (g), (h) after the semicolon, and (p) and (q),
- b) transferring goods pursuant to paragraph (1), the payer under paragraph (1) is obliged to report:
  - 1. the tax identification number assigned to the supplier,
  - 2. the tax identification number assigned to the customer in another Member State under which the goods transferred from the domestic territory to that Member State were acquired,
  - 3. the data referred to § 74(1)(c) to (g), (h) after the semicolon, and (p),
- c) supplying goods or services under paragraph (1)(c), the payer under paragraph (1) or the taxable person under paragraph (3)(a) is obliged to report:
  - 1. the tax identification number assigned to the supplier,
  - 2. the tax identification number assigned to the customer,
  - 3. the data referred to § 74(1)(c) to (g), (h) after the semicolon, (k), (p) and (q),
- d) acquiring goods under paragraph (2)(a), the payer under paragraph (2) or the taxable person under paragraph (3)(b) are obliged to report:
  - 1. the tax identification number assigned to the supplier,
  - 2. the tax identification number of the customer under which the goods transferred from the domestic territory to that Member State were acquired,

- 3. the data referred to § 74(1)(c) to (i), (p) and (q); in the case of acquisition of goods in the domestic territory from another Member State pursuant to § 11(8), the information under § 74(1)(q) need not be reported,
- e) supplying goods or services pursuant to paragraph (2)(b), the payer under paragraph (2) or the taxable person under paragraph (3)(b) is obliged to report:
  - 1. the tax identification number assigned to the supplier,
  - 2. the tax identification number assigned to the customer,
  - 3. the data referred to § 74(1)(c) to (g), (h) before the semicolon, (i), (k) and (o), where the tax representative is the person liable to pay tax, and (p) and (q).
- (6) The data referred to in paragraph (5)(a) and (b) shall be reported to the Financial Directorate by the payer under paragraph (1) for each taxable transaction and the data referred to in paragraph (5)(c) shall be reported to the Financial Directorate by the payer under paragraph (1) or by the taxable person under paragraph (3)(a) for each taxable transaction
  - a) at the time the electronic invoice is issued or on the last day of the deadline for the issuance of the electronic invoice pursuant to § 73(1)(a) to (d), if the electronic invoice has not been issued by that date,
  - b) no later than five days from the date of issuance of the electronic invoice or from the date of expiry of the deadline for the issuance of the electronic invoice, if the electronic invoice is issued by the customer on behalf of and for the account of the payer under paragraph (1) or on behalf of and for the account of the taxable person under paragraph (3)(a).
- (7) The payer under paragraph (2) and the taxable person under paragraph (3)(b) are obliged to report to the Financial Directorate the data referred to in paragraph (5)(d) and (e) for each taxable transaction within five days of receipt of the electronic invoice.
- (8) The data referred to in paragraph (4)(a) and paragraphs (6) and (7) shall be reported by electronic message in the uniform data message format pursuant to special legislation<sup>33aa)</sup> or by means of a delivery service. Where a delivery service is used to transmit an electronic invoice, the obligation to report the data referred to in paragraph (5) shall be deemed to have been complied with upon handover of the electronic invoice to the delivery service. If the deadline for reporting the data referred to in paragraphs (6) and (7) falls on a Saturday, Sunday or non-working day, that day shall be deemed the last day of the deadline.
- (9) The tax office shall impose a fine of up to EUR 10 000 on
  - a) a payer under paragraph (1) who
    - 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
    - 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).

(10) The tax office shall impose a fine of up to EUR 10 000 on

- 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.

(11) The tax office shall impose a fine of up to EUR 100 000 on

- a) a payer under paragraph (1) or paragraph (2) who repeatedly commits the act under paragraph (9),
- b) a taxable person under paragraph (3) who repeatedly commits the act under paragraph (10).

(12) When determining the amount of the fine referred to in paragraphs (9) to (11), the tax office shall take account of the severity and duration of the unlawful situation. The tax office shall not impose a fine under paragraphs (9) to (11) if

- a) the payer under paragraph (1) corrects the incorrectly reported data that they were obliged to report under paragraph (4)(a) or paragraph (5)(a) to (c), and it follows from the nature of the matter that the data were reported incorrectly due to an obvious error,
- b) the payer under paragraph (2) corrects the incorrectly reported data that they were obliged to report under paragraph (4)(a) or paragraph (5)(d) and (e), and it follows from the nature of the matter that the data were reported incorrectly due to an obvious error,
- c) the taxable person under paragraph (3)(a) corrects the incorrectly reported data that they were obliged to report under paragraph (4)(a) or paragraph (5)(c), and it follows from the nature of the matter that the data were reported incorrectly due to an obvious error.
- d) the taxable person under paragraph (3)(b) corrects the incorrectly reported data that they were obliged to report under paragraph (4)(a) or paragraph (5)(d) and (e), and it follows from the nature of the matter that the data were reported incorrectly due to an obvious error,
- e) the payer under paragraph (1) or the taxable person under paragraph (3)(a) has failed to report the data within the deadline set out in paragraph (6) due to a demonstrable technical failure on the part of the certified delivery service provider and has reported the data without delay after the failure was remedied,
- f) the payer under paragraph (2) or the taxable person under paragraph (3)(b) has failed to report the data within the deadline set out in paragraph (7) due to a demonstrable technical failure on the part of the certified delivery service provider and has reported the data without delay after the failure was remedied,

(13) Where the payer is a group, the obligations under paragraphs (1), (2), and (4) shall be fulfilled by each member of the group to the extent of the taxable supplies they have made and received.'

Footnote 33aa reads as follows:

<sup>‘33aa)</sup> Commission Implementing Regulation (EU) .....’.

53. The following § 80a, including the heading, is inserted after § 80:

‘§ 80a

Reporting of data to the Financial Directorate  
in respect of domestic supply of goods and services

- (1) A payer who has supplied goods or services with a place of supply in the domestic territory other than those referred to in § 80(1)(a) to (c) under a tax identification number pursuant to § 4, § 4b, § 4c, or § 5, or who has received payment prior to that supply, is obliged to report to the Financial Directorate the data referred to in paragraph (3); this shall not apply in the case of a supply of goods or services that is exempt from tax pursuant to § 28 to § 43, or § 47, if the payer has issued an invoice pursuant to § 71(6)(a) or (b) or an invoice in another form in accordance with § 72(10) and (11) upon the supply of the goods or services.
- (2) A payer who has been supplied goods or services pursuant to paragraph (1) under a tax identification number pursuant to § 4, § 4b, § 4c, or § 5, or who has paid prior to that supply, is obliged to report to the Financial Directorate the data referred to in paragraph (4); this shall not apply in the case of a supply of goods or services that is exempt from tax pursuant to § 28 to § 42 or if an invoice in another form was issued in accordance with § 72(11) upon the supply of the goods or services.
- (3) The payer under paragraph (1) is obliged to report:
  - a) the tax identification number assigned to the supplier,
  - b) the tax identification number assigned to the customer, or, if none has been assigned, the customer’s name and surname or business name
  - c) the data referred to in § 74(1)(c) to (k), (m), (n) and (q), and in § 68d(4); if the person liable to pay tax in the domestic territory is the recipient of a supply pursuant to § 69(10) to (12), the data on the tax rate applied pursuant to § 74(1)(h) and the data referred to in § 74(1)(i) need not be reported.
- (4) The payer under paragraph (2) is obliged to report:
  - a) the tax identification number assigned to the supplier,
  - b) the tax identification number assigned to the customer,
  - c) the data referred to in § 74(1)(c) to (k), (m), (n) and (q), and in § 68d(4); if the payer under paragraph (2) is the person liable to pay tax pursuant to § 69(10) to (12), they shall also report the data on the tax rate applied pursuant to § 74(1)(h) and the data referred to in § 74(1)(i).
- (5) If an electronic invoice pursuant to § 71(2) is issued upon the supply pursuant to paragraph (1), the payer under paragraph (1) or the payer under paragraph (2) are obliged to report the data referred to in § 74(1)(p) and in paragraphs (3) and (4) that are being amended. The data referred to in the first sentence shall be reported by the payer under paragraph (1) within the time limit pursuant to paragraph (6) and by the payer under paragraph (2) within the time limit pursuant to paragraph (7).
- (6) The payer under paragraph (1) is obliged to report to the Financial Directorate the data referred to in paragraph (3) for each taxable transaction
  - a) at the time the electronic invoice is issued or on the last day of the deadline for the issuance of the electronic invoice pursuant to § 73(1)(a) and (b), if the electronic invoice has not been issued by that date,

- b) no later than five days from the date the electronic invoice was issued or from the date of expiry of the deadline for the issuance of the electronic invoice, if the electronic invoice is issued by the payer under paragraph (2) on behalf of and for the account of the payer under paragraph (1).
- (7) The payer under paragraph (2) is obliged to report to the Financial Directorate the data referred to in paragraph (4) for each taxable transaction no later than five days from the date of receipt of the electronic invoice.
- (8) The data referred to in paragraphs (3) to (5) shall be reported by electronic message in the uniform data message format pursuant to special legislation<sup>33aa)</sup> or by means of a delivery service. Where a delivery service is used to transmit an electronic invoice, the obligation to report the data referred to in paragraphs (3) to (5) shall be deemed to have been complied with upon handover of the electronic invoice to the delivery service. If the deadline for reporting the data referred to in paragraphs (6) and (7) falls on a Saturday, Sunday or non-working day, that day shall be deemed the last day of the deadline.
- (9) The tax office shall impose a fine of up to EUR 10 000 on
  - a) a payer under paragraph (1) who
    - 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),
  - b) a payer under paragraph (2) who
    - 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),
- (10) 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.
- (11) When determining the amount of the fine referred to in paragraphs (9) and (10), the tax office shall take account of the severity and duration of the unlawful situation; the tax office shall not impose the fine referred to in paragraphs (9) and (10) if
  - a) the payer under paragraph (1) corrects the incorrectly reported data that they were obliged to report under paragraph (3) or paragraph (5), and it follows from the nature of the matter that the data were reported incorrectly due to an obvious error,
  - b) the payer under paragraph (2) corrects the incorrectly reported data that they were obliged to report under paragraph (4) or paragraph (5), and it follows from the nature of the matter that the data were reported incorrectly due to an obvious error,
  - c) the payer under paragraph (1) did not report the data within the deadline set out in paragraph (6) due to a demonstrable technical failure on the part of the certified delivery service provider and has reported the data without delay after the failure was remedied,
  - d) the payer under paragraph (2) did not report the data within the deadline set out in paragraph (7) due to a demonstrable technical failure on the part of the certified delivery service provider and has reported the data without delay after the failure was remedied

(12) Where the payer is a group, the obligations under paragraphs (1), (2), and (5) shall be fulfilled by each member of the group to the extent of the taxable supplies they have made and received.'.

54. In the second point of § 81(3)(b), the words 'or control statement' are deleted.

55. In the first sentence of § 81a(1), the words 'pursuant to § 4b' are inserted after the words 'the registration of a group'.

56. In the first sentence of § 81a(2), the words 'pursuant to § 4b or § 4c' are inserted after the word 'group'.

57. In § 81a(3), the words 'pursuant to § 4b or § 4c' are inserted after the words 'tax identification number of the group'.

58. In § 81a(4), the words 'pursuant to § 4b or § 4c' are inserted after the words 'cancellation of group registration'.

59. The following § 85n, including the heading, is inserted after § 85m:

‘§ 85n

Transitional provisions concerning electronic invoicing and reporting of data to the Financial Directorate

(1) In the period from 1 January 2027 to 30 June 2030, the procedure pursuant to § 71 to § 76 as effective until 30 June 2030 shall apply, unless paragraphs (2) to (9) and (16) provide otherwise.

(2) Starting from 1 January 2027, a payer under § 4, § 4b or § 4c who supplies goods to a person under paragraph (3) with a place of supply pursuant to § 13 in the domestic territory or who supplies a service to a person under paragraph (3) with a place of supply pursuant to § 15 or § 16 in the domestic territory, or who has receives payment prior to such supply of goods or services, is obliged to issue an electronic invoice pursuant to paragraph (4); this shall not apply if the supply of goods or services is exempt from tax pursuant to § 28 to § 43 and § 47, or if the payer has issued a simplified invoice pursuant to § 74(3)(a) or (b) upon that supply of the goods or services. The issuance of an electronic invoice is not subject to the consent of the recipient of the supply. The transmission of an electronic invoice by means other than a delivery service shall be subject to the consent of the recipient of the supply. The payer shall not issue an electronic invoice pursuant to paragraph (4) for a supply pursuant to the first sentence if the recipient of the supply is the Slovak Information Service or the Military Intelligence Service, or if the supply is linked to, requires, or contains classified information.

(3) For the purposes of paragraph (2), person means

- a) a taxable person with registered office, place of business, establishment, permanent residence, or habitual residence in the domestic territory,
- b) a non-taxable legal person with registered office in the domestic territory, or with a place in the domestic territory characterised by a sufficient degree of permanence and a suitable structure in terms of human and technical resources necessary to carry out the person's activities.

(4) Electronic invoice means any document or message that contains the particulars pursuant to § 74(1) and has been issued, transmitted and received

- a) in an electronic document format that allows for its automatic and electronic processing, and
- b) in a data structure in accordance with the technical standard for electronic invoicing and the list of its syntaxes pursuant to special legislation,<sup>28s)</sup>.

(5) Any document or message that amends and refers specifically and unambiguously to the initial electronic invoice pursuant to paragraph (4) and that has been issued, transmitted and received in the manner set out in paragraph (4) shall be treated as an electronic invoice pursuant to paragraph (4). The document or message pursuant to the first sentence shall include the sequential number of the initial electronic invoice and the data being amended.

(6) The payer under paragraph (2) is obliged to issue an electronic invoice within fifteen days

- a) from the date of supply of the goods or services pursuant to paragraph (2),
- b) from the date of receipt of payment made prior to the supply of the goods or services pursuant to point (a),
- c) from the end of the calendar month in which the fact giving rise to the correction of the tax base pursuant to § 25(1) occurred.

(7) The payer under paragraph (2) may issue a summary electronic invoice for multiple separate supplies of goods or services pursuant to paragraph (6), or for multiple payments received prior to the supply of goods or services, which took place during a period of no more than one calendar month; the summary electronic invoice shall be issued within fifteen days of the end of the calendar month for which it is issued.

(8) The deadline under paragraph (6) or (7) shall be deemed to have been complied with if the payer under paragraph (2) issues the invoice within fifteen days of the date of an additional notification from the customer stating that they are the person to whom that payer was obliged to issue an invoice upon the supply of the goods or services pursuant to paragraph (6) or (7).

(9) If, pursuant to paragraph (2), the payer is obliged to issue an electronic invoice that is transmitted to the recipient of the supply by a delivery service, the payer shall, at the time of its issuance or no later than five days from the date the electronic invoice is issued, or from the date of expiry of the deadline for the issuance of the electronic invoice – where the electronic invoice is issued by the customer on behalf of and for the account of the payer under paragraph (2) – report the following data:

- a) the tax identification number assigned to the supplier,
- b) the tax identification number assigned to the customer, or, if none has been assigned, the customer's name and surname or business name
- c) the data referred to in § 74(1)(c) to (k), (m) and (n) and in § 68d(4), except for the data referred to in § 74(1)(h) and (i), if the person liable to pay tax in the domestic territory is the recipient of the supply referred to in § 69(10) to (12); a payer who is obliged to issue an electronic invoice pursuant to paragraph (5) shall report the sequential number of the initial electronic invoice together with the data being amended.

(10) A person under paragraph (3)(a) who is a payer under § 4, § 4b or § 4c and who has received an electronic invoice via a delivery service is obliged to report the following data within five days of its receipt:

- a) the tax identification number assigned to the supplier,
- b) the tax identification number assigned to the customer,

- c) the data referred to in § 74(1)(c) to (k), (m) and (n) and in § 68d(4), except for the data referred to in § 74(1)(h) and (i), if they are the person liable to pay tax in the domestic territory under § 69(10) to (12); a payer who has received an electronic invoice issued pursuant to paragraph (5) shall report the sequential number of the initial electronic invoice together with the data being amended.
- (11) The data referred to in paragraphs (9) and (10) shall be reported to the Financial Directorate via a delivery service; this obligation shall be deemed to have been complied with upon handover of the electronic invoice to the delivery service.
- (12) The tax office shall impose a fine of up to EUR 10 000 on
  - a) a payer under paragraph (2) who
    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
    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),
- (13) The tax office shall impose a fine of up to EUR 100 000 on
  - 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).
- (14) When determining the amount of the fine referred to in paragraphs (12) and (13), the tax office shall take account of the severity and duration of the unlawful situation; the tax office shall not impose the fine referred to in paragraphs (12) and (13) if
  - a) the payer under paragraph (2) corrects the incorrectly reported data that they were obliged to report under paragraph (9), and it follows from the nature of the matter that the data were reported incorrectly due to an obvious error,
  - b) the person under paragraph (3)(a) who is a payer under § 4, § 4b or § 4c corrects the incorrectly reported data that they were obliged to report under paragraph (10) and it follows from the nature of the matter that the data were reported incorrectly due to an obvious error,
  - c) the payer under paragraph (2) did not report the data within the deadline set out in paragraph (9) due to a demonstrable technical failure on the part of the certified delivery service provider and has reported the data without delay after the failure was remedied,
  - d) the payer under paragraph (3)(a) who is a payer under § 4, § 4b or § 4c did not report the data within the deadline set out in paragraph (10) due to a demonstrable technical failure on the part of the certified delivery service provider and has reported the data without delay after the failure was remedied.
- (15) A payer is obliged to store an electronic invoice for a period of ten years from the end of the calendar year to which it relates.
- (16) Where the payer is a group, the obligations under paragraphs (9) and (10) shall be fulfilled by each member of the group to the extent of the taxable supplies they have made and received.

- (17) The provisions of § 78a as effective until 30 June 2030 shall apply to the submission of the control statement for the tax period ending on 30 June 2030.
- (18) For a person to be registered as a certified delivery service provider in the register maintained by the Financial Directorate pursuant to § 76a(5),
  - 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 shall 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 shall not be required.
- (19) The Financial Directorate shall
  - 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.

60. In Annex 6, the following point 33 is added:

‘33. 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).’.

## Article II

Act No 563/2009 on the administration of taxes (the Tax Code) and on amendments to certain acts, as amended by Act No 331/2011, Act No 332/2011, Act No 384/2011, Act No 546/2011, Act No 69/2012, Act No 91/2012, Act No 235/2012, Act No 246/2012, Act No 440/2012, Act No 218/2013, Act No 435/2013, Act No 213/2014, Act No 218/2014, Act No 333/2014, Act No 361/2014, Act No 130/2015, Act No 176/2015, Act No 252/2015, Act No 269/2015, Act No 393/2015, Act No 447/2015, Act No 125/2016, Act No 298/2016, Act No 339/2016, Act No 267/2017, Act No 344/2017, Act No 177/2018, Act No 213/2018, Act No 368/2018, Act No 35/2019, Act No 221/2019, Act No 369/2019, Act No 390/2019, Act No 46/2020, Act No 198/2020, Act No 296/2020, Act No 312/2020, Act No 416/2020, Act No 421/2020, Act No 45/2021, Act No 395/2021, Act No 408/2021, Act No 39/2022, Act No 250/2022, Act No 325/2022, Act No 395/2022, Act No 433/2022, Act No 496/2022, Act No 519/2022, Act No 59/2023, Act No 507/2023, Act No 508/2023, Act No 87/2024, Act No 102/2024, Act No 251/2024, Act No 279/2024, and Act No 153/2025, is amended as follows:

1. In § 36, the following paragraph (3) is added:

‘(3) The tax administrator is entitled to proceed in accordance with paragraphs (1) and (2) even with respect to a taxpayer under the jurisdiction of another tax administrator, including outside its territorial jurisdiction; this shall not apply if the tax administrator is a municipality.

2. In § 50(1), the following point (c) is added:

‘c) to tolerate the non-refund of a tax overpayment or an excess deduction.’.

3. Footnote 44a reads as follows:

‘(44a) § 4a to § 4c of Act No 222/2004, as amended.’.

4. In footnote 37a, ‘(4)’ is replaced by ‘(3)’.
5. In § 79(2), the following sentence is added at the end: ‘The time limit under the first and second sentences shall not run from the date of issuance of the decision on a preliminary measure under § 50(1)(c) until the date of revocation of the preliminary measure or until it ceases to be effective.’.
6. In § 81, the following new paragraph (11) is inserted after paragraph (10):
 

‘(11) A decision to establish a lien may also be taken by a tax administrator other than the tax administrator competent for the taxpayer or tax debtor; this shall not apply if the tax administrator is a municipality.’.

Paragraph (11) becomes paragraph (12).

7. In § 82, the following sentence is added at the end: ‘The decision to establish a lien may also be amended or revoked, in whole or in part, by a tax administrator other than the tax administrator competent for the taxpayer or tax debtor; this shall not apply if the tax administrator is a municipality.’.

8. In § 88, the following new paragraph (3) is inserted after paragraph (2):
 

‘(3) The tax administrator may initiate and conduct the tax execution procedure and carry out tax execution in any manner pursuant to this Act, even with respect to a tax debtor for whom another tax administrator is competent; this shall not apply if the tax administrator is a municipality.’.

Paragraphs (3) to (12) are renumbered paragraphs (4) to (13).

9. In the third sentence of § 91(7), the words ‘paragraph (11)’ are replaced by the words ‘paragraph (12)’.

### Article III

Act No 431/2002 on accounting, as amended by Act No 562/2003, Act No 561/2004, Act No 518/2005, Act No 688/2006, Act No 198/2007, Act No 540/2007, Act No 621/2007, Act No 378/2008, Act No 465/2008, Act No 567/2008, Act No 61/2009, Act No 492/2009, Act No 504/2009, Act No 486/2010, Act No 547/2011, Act No 440/2012, Act No 352/2013, Act No 463/2013, Act No 333/2014, Act No 130/2015, Act No 423/2015, Act No 125/2016, Act No 264/2017, Act No 275/2017, Act No 213/2018, Act No 363/2019, Act No 390/2019, Act No 198/2020, Act No 421/2020, Act No 456/2021, Act No 249/2022, Act No 407/2022, Act No 309/2023, Act No 105/2024, Act No 248/2024, Act No 109/2025, and Act No 187/2025, is amended as follows:

1. In § 20, the following paragraph (14) is added:
 

‘(14) The annual report referred to in paragraph (13) for the accounting period for which the accounting entity was obliged to store the statement under special legislation,<sup>28cb)</sup> does not contain the data referred to in paragraph (13)(d) and (e).’,

Footnote 28cb reads as follows:

<sup>28cb)</sup> § 17b(7) of Act No 83/1990 on citizens’ associations, as amended by Act No 109/2025.

§ 6b(6) of Act No 116/1985 on the conditions for the activities of organisations with an international element in the Czechoslovak Socialist Republic, as amended by Act No 109/2025.’.

2. In § 23(2)(p), the words ‘on transparency’ are deleted.

3. In § 23d, paragraphs (7) and (8) are deleted.

Paragraph (9) becomes paragraph (7).

Footnote 29a is deleted.

4. In the first point of § 31(2)(b), the words ‘in electronic format and received’ are replaced by the words ‘in electronic format, transmitted and received’, and the words ‘is laid down in special legislation’ are inserted after the word ‘format’.<sup>45aaa)</sup>“.

Footnote 45aaa reads as follows:

‘<sup>45aaa)</sup> For example, Delegated Regulation (EU) 2019/815, as amended, Implementing Regulation (EU) 2024/2952, as amended, Act No 222/2004, as amended by Act No .../2025, Measure No MF/006455/2023-74 of the Ministry of Finance of the Slovak Republic of 14 June 2023 on the income tax information report (Notice No 229/2023), as amended by Measure No MF/008447/2025-74 (Notice No 196/2025).’.

5. In the introductory sentence of § 31(7), the words ‘and special legislation<sup>45aaa)</sup> does not provide otherwise,’ are inserted after the word ‘person’.

6. In § 35(2), the following new second sentence is inserted after the first sentence: ‘Where this Act or special legislation<sup>45aba)</sup> stipulates an electronic format in which the accounting entity is obliged to prepare and store accounting records, the entity is also obliged to retain the accounting records in that electronic format.’.

Footnote 45aba reads as follows:

‘<sup>45aba)</sup> For example, Delegated Regulation (EU) 2019/815, as amended, Implementing Regulation (EU) 2024/2952, as amended, Measure No MF/006455/2023-74 of the Ministry of Finance of the Slovak Republic of 14 June 2023 on the income tax information report (Notice No 229/2023), as amended by Measure No MF/008447/2025-74 (Notice No 196/2025).’.

7. The following § 39zf, including the heading, is inserted after § 39ze:

#### ‘§ 39zf

Transitional provisions concerning the provisions effective from 1 January 2026

(1)The provisions of § 20(14) as effective from 1 January 2026 shall be applied for the first time when preparing the annual report for the accounting period starting from 1 January 2026.

(2)An accounting entity that became subject to the obligation to submit an annual report and minutes of general meetings before 1 January 2026 pursuant to § 23d(7) and (8) as

effective until 31 December 2025 does not submit an annual report and minutes of general meetings after 31 December 2025.

8. The following sixteenth point is added to the Annex:

‘16. Commission Directive (EU) 2025/1442 of 18 July 2025 amending Directive 2006/111/EC regarding reporting obligations (OJ L, 2025/1442, 21.7.2025).’.

#### Article IV

Act No 343/2015 on public procurement and on amendments to certain acts, as amended by Act No 438/2015, Act No 315/2016, Act No 93/2017, Act No 248/2017, Act No 264/2017, Act No 112/2018, Act No 177/2018, Act No 269/2018, Act No 345/2018, Act No 215/2019, Act No 221/2019, Act No 62/2020, Act No 9/2021, Act No 141/2021, Act No 214/2021, Act No 395/2021, Act No 64/2022, Act No 86/2022, Act No 121/2022, Act No 151/2022, Act No 32/2024, Act No 40/2024, Act No 142/2024, Act No 179/2024, Act No 201/2024, Act No 247/2024, Act No 381/2024, Act No 388/2024, and Act No 153/2025, is amended as follows:

In § 154, paragraph (5) is deleted.

Footnote 70a is deleted.

#### Article V

Act No 215/2019 on guaranteed electronic invoicing and the central economic system and on amendments to certain acts, is amended as follows:

1. § 1 and § 2, including the headings, read as follows:

##### ‘§ 1

###### Basic provisions

(1) This Act governs

a) the obligation to accept electronic invoices<sup>1)</sup> by the recipient of a supply who is a contracting authority<sup>2)</sup> or a contracting entity,<sup>3)</sup>  
b) the central economic system and its use.

(2) This Act is without prejudice to the provisions on electronic invoices, their particulars, preparation, issuing, and acceptance under special legislation<sup>4)</sup> or to the obligations in relation to electronic invoices laid down in special legislation.<sup>5)</sup>

##### § 2

###### Electronic invoice in public procurement

(1) Where a person is authorised to issue an electronic invoice to a recipient who is a contracting authority or contracting entity, that recipient is obliged to ensure that it is able to receive electronic invoices via a delivery service,<sup>6)</sup> as well as to process them further.

(2) An electronic invoice relating to the performance of a legal relationship resulting from public procurement shall also include the number of the public procurement notice, the notice

used as a call for competition, the concession notice, the design contest notice published in the Official Journal of the European Union and in the Public Procurement Journal, or the number assigned by the contracting authority or contracting entity in the case of contracts,<sup>7)</sup> that are not published in the Official Journal of the European Union or in the Public Procurement Journal, where the performance concerns a contract or concession awarded under a contract, a framework agreement, or a concession contract concluded as a result of public procurement.<sup>8)</sup>’.

Footnotes 1 to 8 read as follows:

<sup>1)</sup> § 71(1)(b) of Act No 222/2004 on value added tax, as amended by Act No .../2025.

<sup>2)</sup> § 7 of Act No 343/2015 on public procurement and on amendments to certain acts.

<sup>3)</sup> § 9 of Act No 343/2015.

<sup>4)</sup> Act No 222/2004, as amended.

<sup>5)</sup> Act No 431/2002 on accounting, as amended.

<sup>6)</sup> § 76a of Act No 222/2004, as amended by Act No .../2025.

<sup>7)</sup> § 3 of Act No 343/2015.

<sup>8)</sup> Act No 343/2015, as amended.’.

2. § 3 to § 6, including their headings, are deleted.

Footnotes 9 to 26 are deleted.

3. In § 7(9), point (a) reads as follows:

‘(a) an information system used for the preparation, issuance, transmission or receipt of invoices,’.

4. In § 7(9)(e), the words ‘for system’ are inserted after the word ‘system’.

5. In § 7(11), the words ‘(a) and’ are inserted after the word ‘point’.

6. In § 7, paragraph (14) is deleted.

Paragraphs (15) and (16) are renumbered paragraphs (14) and (15).

7. § 8 and § 9, including their headings, are deleted.

Footnotes 41 and 42 are deleted.

8. In § 10, points (a) to (c) are deleted.

At the same time, the designation of point (d) is deleted.

## Article VI

This Act shall enter into force on 1 January 2026, with the exception of Article I, points 7 and 21 to 25, § 71(5) in point 29, § 72(12) in point 33, points 39, 51, 59 and 60, Article II, points 2 and 5, Article III, points 3 to 5, Articles IV and V, which shall enter into force on 1 January 2027, and except for Article I, points 8 to 13, 18, 19 and 26 to 28, § 71(4) and (6) in point 29, points 30, 31, § 72(9) to (11) in point 33, points 34 to 38, points 40 to 45, § 76a(2)(e) in point 46, and points 47 to 50 and 52 to 54, which shall enter into force on 1 July 2030.