

Fresh tax, legal and economic information

# NEWSLETTER

1/2025

FINANCIAL TRANSACTION TAX  
VALUE ADDED TAX



We are a member of HLB International, the global advisory and accounting network

Dear Client,

In regard with upcoming amendments effective from 2026, we would like to highlight some changes in the following areas:

- Financial transaction tax
- Value added tax

## FINANCIAL TRANSACTION TAX

Please note, that the amendment to **Act No. 279/2024 Coll.** on financial transaction tax, as amended, introduces new definitions for:

- Tax resident and non-tax resident
- Recharged costs
- Permanent establishment
- Use of payment cards

**If you are interested, we can assess the new definitions in the Act for you and assure you, whether your company meets the definition of a taxpayer or whether the amendment imposes new tax obligations for your company.**

## VALUE ADDED TAX

The primary objective of the proposed amendment is to transpose the rules for the digital age into Act.

Simply said, mandatory electronic invoicing will be introduced, as well as mandatory real-time digital reporting of data on the supply of goods or services to the Financial Administration for taxable persons who are VAT payers.

Effective from **January 1, 2027**, the obligation to issue and accept electronic invoices in the prescribed format **for tax payers established in the country for domestic deliveries of goods and services** will be introduced. The obligation to accept an electronic invoice delivered by a delivery service will apply to any person, to whom the taxpayer is required to issue an electronic invoice. Taxpayers will report the data automatically.

Effective from **July 1, 2030**, all taxable persons will be required to use electronic invoicing and mandatory reporting of data, **even for cross-border supplies of goods or services**. Only invoices that contain the information required by the VAT Act and are issued, sent, and received in a structured electronic format that allows their automatic and electronic processing, will be considered as electronic invoices.

The good news is, that effective from **July 1, 2030**, the obligation to submit a Control statement and EC Sales List will be completely abolished.

In regard with the introduction of mandatory electronic invoicing, legislative and technical changes are also being made to **Act No. 431/2002 Coll.** on Accounting, as amended.

Among other things, the amendment to the VAT Act also introduces:

- The introduction of ex officio group registration,
- Change in the date of tax liability for the supply of goods to another Member State,
- Cancellation of exemption for the supply of goods to another Member State in the event of failure to comply with obligations regarding EC Sales List,
- A change in the definition of an invoice and an electronic invoice.

**If you are interested in further information, please contact us on [dane@mandat.sk](mailto:dane@mandat.sk).**

## ABOUT US

The companies **MANDAT CONSULTING, k.s.** and **MANDAT AUDIT, s.r.o.** were founded in 2004 as tax advisory and auditing companies. Since their establishment, they have been providing small, medium-sized and companies active in Slovakia with services in the field of tax consultancy, audit and accounting. Long-lasting cooperation with foreign advisory companies hand in hand with the competence of Slovakian tax advisors and auditors enables us rendering our service to the clients originated from abroad.

In present time, 50 well trained members of our staff are at the disposal to our clients.

Information provided in this material are only of a cursory nature.

**MANDAT CONSULTING, k.s.** assumes no liability for any decision taken on the basis of this issue.

Should you wish to add other person to be receiving NEWSLETTER, please contact: [news@mandat.sk](mailto:news@mandat.sk)

Please contact us, should you require additional information.



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