Fresh tax, legal and economic information

NEWSLETTER

2/2025

TAX AMNESTY

NEW MINIMUM SUBSISTENCE

HLB MANDAT
TAX & AUDIT SERVICES

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

Dear client,

In current issue of our newsletter we would like to draw your attention to the following areas:

- Tax amnesty
- New minimum subsistence

TAX AMNESTY

On **October 1, 2025,** a government regulation on tax amnesty came into force. The tax amnesty represents a waiver of penalties or late payment interests relating to non-fulfilment of law obligations.

HOW DOES IT WORK?

The tax amnesty shall be applicable in following circumstances:

- existence of tax arrears until September 30, 2025,
- delayed submission of a regularl tax return, which submission deadline did expire until 30. September 2025,
- submission of additional tax return, where the submission deadline of regular tax return did expire until 30. September 2025

and at the same time

- payment of these arrears in the period from January 1, 2026, to June 30, 2026

IMPORTANT FACTS

Only voluntary payment by the taxpayer or a third party is considered for payment. Compulsory enforcement of arrears in tax enforcement proceedings or the use of excess deductions/overpayments does not meet the definition of payment.

The tax amnesty does not apply to arrears arising after October 1, 2025, inclusive.

The government regulation shall be applicable to income tax, value added tax, excise duties, motor vehicle tax, insurance tax, and tax on sweetened non-alcoholic beverages. It does not apply to tax advances, deferred tax, or tax installments. It also does not apply to special levies on business activities in regulated sectors nor to solidarity contributions or real estate tax.

Taxpayers can check their tax arrears, for example, in their personal internet zone on the financial administration portal or they are allowed to apply in written for confirmation at Tax Authorities. Where the arrears exceeded 170 EUR, taxpayers are automatically included in the public list with Tax debtors.

If needed, we are ready to help the clients with preparation of application or with assessment of the existence of tax arrears.

According to the Tax Procedure Code, tax arrears is the amount of tax owed after the due date. Therefore, if the tax was due on September 30, 2025, and the tax arrears have been recorded since October 1, 2025, the tax amnesty cannot be applied.

The government regulation also applies to tax returns filed between January 1, 2026, and June 30, 2026, where the submission deadline did expire until 30. September 2025 or to additional tax returns, where the submission deadline of relating ordinary tax return did expire until 30. September 2025.

If needed, we are ready to help the clients with preparation of tax returns.

NEW MINIMUM SUBSISTENCE

The Ministry of Labor, Social Affairs and Family of the Slovak Republic has increased the minimum subsistence with effect from July 1, 2025. The minimum subsistence level per adult natural person as of July 1, 2025, is **€284.13.**

The new minimum subsistence shall be applicable since January 2026.

Important amounts for the following periods can be found in the table below:

Application	Amount
Personal allowance - annually	5 966,73 €
Spouse allowance - annually	5 455,30 €

Tax rates for individuals - employees (annually):	Amount
19% of the tax base not exceeding the amount of	43 983,32 €
25% of the tax base exceeding the amount of	43 983,32 €
30 % of the tax base exceeding the amount of	60 349,21 €
35 % of the tax base exceeding the amount of	75 010,32 €

Tax rates for individuals - employees (monthly):	Amount
19% of the tax base not exceeding the amount of	3 665,28 €
25% of the tax base exceeding the amount of	3 665,28 €
30 % of the tax base exceeding the amount of	5 029,10 €
35 % of the tax base exceeding the amount of	6 250,86 €

Tax bonus per child	Amount
dependent child under 15 years of age per month	100,00 €
dependent child over 15 years of age per month	50,00 €

If you are interested in further information, please contact us on 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

Please contact us, should you require additional information.

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