

Fresh tax, legal and economic information

NEWSLETTER

2/2026

REVIEW OF NOTIFICATION AND TAX RETURN OBLIGATIONS



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

Dear Client,

We would like to inform you about new legislation introduced by Act No. **507/2023 Coll.**, concerning the top-up tax intended to ensure a minimum level of taxation for multinational enterprise groups and large domestic groups.

The first tax period to which this legislation applies is the tax period beginning in **2024**.

In this respect, certain taxpayers may be subject in particular to:

- **a notification obligation,**
- **an obligation to file a tax return for the top-up tax,**
- or other related administrative obligations.

We therefore recommend that you review whether your company or group of companies meets the conditions under which this Act may apply. In particular, it should be assessed whether the company is part of a multinational enterprise group or a large domestic group, and whether the statutory thresholds and conditions are met.

For the first tax period, the statutory deadline should also be carefully monitored. For a tax period corresponding to the calendar year 2024, particular attention should be paid to the deadline of **30 June 2026**.

Should you require assistance in assessing whether these obligations apply to you, or in preparing the necessary documentation and fulfilling the relevant statutory obligations, we will be pleased to assist you.

Yours sincerely,

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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