Fresh tax, legal and economic information

NEWSLETTER

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HIGHER PENALTIES FROM 2026 - BUT ALSO OPTIONS TO REDUCE THEM

HLB MANDAT
TAX & AUDIT SERVICES

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HIGHER PENALTIES FROM 2026 - BUT ALSO OPTIONS TO REDUCE THEM

An amendment to the Slovak Tax Procedure Code, effective from 1 January 2026, increases penalties for several administrative tax offences. At the same time, it introduces mechanisms that may reduce the financial impact of a penalty.

The changes mainly concern situations where a taxpayer fails to file a tax return on time, misses a registration or notification obligation, fails to comply with a tax authority decision, or breaches another non-monetary obligation.

WHAT IS CHANGING?

- The minimum penalty increases to EUR 100.
- For selected breaches, the maximum penalty will be EUR 10,000; failure to register may be sanctioned by up to EUR 30,000, while failure to file a tax return may lead to a penalty of EUR 30,000 or EUR 60,000.
- The new penalty levels apply to breaches occurring after 31 December 2025.

If the taxpayer pays the assessed tax, tax difference or other determined amount within 15 days of receiving the assessment decision, the relevant penalty is reduced to two thirds of the statutory amount.

ANOTHER OPTION: REQUEST FOR PENALTY RELIEF OR REMISSION

A taxpayer may submit a request to the tax administrator for relief from, or remission of, a penalty. The administrative fee is EUR 25, or EUR 12.50 if the request is filed electronically. If the tax administrator is not competent to decide, it must forward the request to the competent authority. A decision granting relief or remission cannot be appealed; if the request is not granted, the taxpayer receives a written notification.

In practice, from 2026 it will be even more important to monitor deadlines and, after receiving a decision, promptly assess whether to use the two-thirds reduction or submit a request for relief or remission.

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.
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TAX & AUDIT SERVICES

MANDAT CONSULTING, k.s.
MANDAT AUDIT, s.r.o.

Námestie SNP 15
811 01 Bratislava

TEL: 00421 2 571 042 11
FAX: 00421 2 571 99
EMAIL: office@mandat.sk
WEB: www.mandat.sk

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