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NEWSLETTER

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VAT CHANGES TO BE PREPARED FROM 2028

HLB MANDAT
TAX & AUDIT SERVICES



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Dear Client,

In the previous issue of MANDAT News, we discussed the proposed VAT changes expected to take effect in **2027** or upon the promulgation of the relevant legislation.

In this issue, we provide an overview of the proposed changes expected to take effect on **1 July 2028**.

The current draft legislation has not yet been approved and may therefore be amended. We will keep you informed of any developments.

In connection with the mandatory transposition of the ViDA Directive, which introduces new rules for the operation of the VAT system in the digital age, a simplified scheme for transfers of own goods for business purposes from one Member State to another is to be introduced.

The purpose of this proposed simplification is to eliminate the obligation for taxable persons to register for VAT in the Member State to which their own goods are transferred.

A specific obligation for every taxable person opting to use this scheme will be to designate a Member State of identification in which the taxable person will submit VAT returns.

This simplification will apply comprehensively to all transfers made by a taxable person who opts to use it. It will therefore not be possible for some transfers to fall under the standard regime while others are subject to the simplified scheme.

In this context, the proposed amendment would introduce an exemption for intra-Community acquisitions of goods in Slovakia where the transfer of goods is covered by this simplified scheme or an equivalent simplified scheme applicable in another Member State.

The simplified scheme reflects the planned abolition of the existing call-off stock arrangements.

A similar simplified scheme is also planned for other types of supplies, such as supplies of goods with installation or assembly, supplies of goods on board of ships, aircraft and trains, and supplies of gas, electricity, heat and cooling where supplied to a person other than a taxable person or to a non-taxable legal person.

The proposed amendment also extends the reverse-charge mechanism to domestic supplies of goods or services between two non-established taxable persons, provided that the customer has been assigned a VAT identification number in Slovakia.

If you have any further questions, please do not hesitate to contact us.

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.

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Please contact us, should you require additional information.

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