Fresh tax, legal and economic information

NEWSLETTER

6/2026

UPCOMING VAT CHANGES IN CONNECTION WITH THE INTRODUCTION OF E-INVOICING.

HLB MANDAT
TAX & AUDIT SERVICES



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Dear Client,

In the latest issue of MANDAT News, we would like to inform you about the proposed VAT changes relating to the introduction of e-invoicing.

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

The proposed amendment introduces a so-called grace period during which no penalties will be imposed for failure to issue an electronic invoice within the statutory 15-day deadline.

This grace period applies exclusively to failure to meet the statutory deadline for issuing an electronic invoice.

The proposed provision therefore does not affect the obligation to issue an electronic invoice itself, nor the obligation to arrange for a digital postman and to be able to receive electronic invoices sent through the delivery service.

The amendment also proposes a grace period for the electronic reporting of invoice data, during which the tax authority will not impose a fine for failure to report such data.

The proposed effective date is 1 January 2027.

The range of circumstances in which there is no obligation to issue an electronic invoice is also expected to be expanded.

A VAT payer must not issue an electronic invoice if the recipient is the Slovak Information Service, Military Intelligence or the Ministry of Defence of the Slovak Republic, or if the supply involves classified information or restricted information.

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.

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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