



Tax alert: Consolidation 2026

Tax implications of the 2026 consolidation package

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Tax alert: Consolidation 2026 – Tax implications

Representatives of the Government of the Slovak Republic approved the third consolidation package on 24 September 2025. As a result of the approved new consolidation measures several acts have been changed, with the most significant changes relating to the Slovak Income Tax Act No. 595/2003 Coll. (hereinafter “SITA”), the Act No. 222/2004 Coll. on Value Added Tax (hereinafter “VAT Act”) and the Act No. 213/2015 Coll. on Insurance Premium Tax.

The changes are valid with effect from the tax period calendar year 2026 or for the financial year that begins during the calendar year 2026. We set the overview of main changes below.

Corporate income tax

- Increase of a minimum tax for legal entities with taxable income over 5 million EUR in the amount of 11,520 EUR (currently 3,840 EUR).
- Introduction of a special tax base on revenues (income) from fees for executing a payment transaction via a payment card in favour of a player's account. The special tax base will be subject to a tax rate of 54%.
- As part of supporting the application of the deduction of expenses (costs) for investments in the so-called Industry 4.0., the investment period is being extended from the current 6 years (2022 – 2027) to 9 years (2022 – 2030). The extension of the investment period will apply to existing investment plans as well as new investment plans.
- Unclaimed VAT in connection with the limitation of VAT deduction for passenger motor vehicles used for purposes other than business purposes will not be considered a tax-deductible cost of the taxpayer (more information can be found in the VAT section).

Special levy for gambling

- Increase of the special levy for online gaming from 27% to 30% and effective taxation of brick-and-mortar enterprises from 14.3% (casinos) and 16.9% (gambling halls) to a government-approved rate, which will be determined by regulation.

Personal income tax

- The parameters for reducing a general tax allowance and spouse allowance deduction at higher tax base levels are being adjusted. At the same time, the threshold for spouse allowance deduction will be reduced to 154.8 times the subsistence minimum.
- Change in personal income tax rates for the tax period calendar year 2026, as follows:
 - Up to a tax base of 43 983,32 EUR the tax rate of 19%
 - Above a tax base of 43 983,32 EUR the tax rate of 25%
 - Above a tax base of 60 349,21 EUR the tax rate of 30%
 - Above a tax base of 75 010,32 EUR the tax rate of 35%

The higher rate will apply only to the part of the tax base that exceeds the threshold, not to the entire tax base.

- Increase of the special tax rate from 5% to 10% on income from dependent activities for certain constitutional officials (e.g. representatives of parliament, president, representatives of the government, chairman and vice-chairman of the National Audit Office).

Value added tax

- Increase in the VAT rate from 19% to 23% on food with a high sugar and salt content – the

measure applies to sweets / confectionery (chocolates, biscuits, candies, candied fruits, ...), ice cream, jams, sweetened soft drinks (raspberries, syrups, energy drinks), salty snacks – chips, bars. The increase in the VAT rate will not apply to sugar and salt as raw materials, nor to baby food, children's meals, dairy drinks, yogurts, 100 % juices, DIA food.

- Limitation of VAT deduction to a maximum of 50% for the purchase, lease, or acquisition of motor vehicles (categories M1, L1e, L3e) in the period from 1 January 2026 to 30 June 2028, if these vehicles are also used for non-business purposes. The tax deduction limit will also apply to the costs associated with its operation, maintenance, servicing, fuel, repairs and spare parts.
- When using a passenger motor vehicle only for business purposes, the possibility of a 100% VAT deduction remains. The taxpayer will be obliged to notify the tax authorities that the passenger motor vehicle is used only for business purposes, within the deadline for filing the tax return for the tax period in which the 100% tax deduction claim will apply. For more information on this topic, we have prepared a separate [Tax alert](#), which is available on our website.

Insurance premium tax

- Increase in the insurance premium tax rate from 8% to 10% for non-life insurance.

Primary materials tax

- New tax on the extraction of primary raw materials (gravel, sand, building stone and gravel sand) at a rate of 1.35 EUR per tonne.

Special levy from regulated activity

- For companies in the field of collective investment, levy with a special rate of 0.0125 is being introduced.

General tax pardon

- Waiving of penalties and interests on unpaid or undeclared taxes owed to tax and customs

authorities upon voluntary payment of taxes in the first half of 2026.

- The taxpayer must pay the tax (tax arrears) or declare additional tax in the tax return within the period from 1.1.2026 to 30.6.2026.
- Applies to income tax, VAT, excise taxes, motor vehicle tax, insurance premium tax and does not apply to tax advances, tax instalments, special levy from regulated activity, solidarity contribution, local taxes and fees (cities and municipalities).
- If the taxpayer pays his tax arrears (recorded as of 30 September 2025) before 1 January 2026, the tax amnesty will not apply in this case. The taxpayer will have to pay sanctions in addition to the principal / tax arrears.

Cashless payment by QR code

- Introduction of an obligation for all entrepreneurs to enable customers to make cashless payments using a QR code or payment card from 1 March 2026, i.e. the customer will be able to choose between cash and cashless payment.

In addition to the above-mentioned changes in the area of taxation, the approved consolidation measures also introduce several changes to health and social security contributions for employees, employers, and self-employed persons. [Payroll alert](#) prepared by our Outsourcing department is published on this issue.

If you are interested in more detailed information regarding respective changes, or assess their impact on your business, our Forvis Mazars tax team is at your disposal.

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