



Electronic invoicing in Slovakia from 1 January 2027

Tax alert

forv/s
mazars

Tax alert: Electronic invoicing in Slovakia from 1 January 2027

Effective from 1 January 2027, Slovakia will introduce an obligation for domestic VAT payers to issue and receive invoices in a prescribed electronic format (“e-invoice”). Furthermore, an obligation to electronically report data on domestic supplies of goods and services to the Financial Administration will be introduced. In this context, a draft amendment to the Slovak Value Added Tax Act (“VAT Act”) has been published, which should enter into force from 1 January 2026. We have summarised the most significant changes below.

Obligation to introduce electronic invoicing in Slovakia

Slovakia is obliged to transpose into national law, with effect from 1 July 2030, Article 5 of Directive (EU) 2025/516 (so-called VIDA), which amends Directive 2006/112/EC on value added tax in order to reflect the development of the digital economy.

The new rules introduce electronic invoicing and digital reporting of data on individual taxable transactions, in real time, for both cross-border and domestic transactions.

Based on the Anti-Fraud Action Plan presented by Ministry of Finance, Slovakia has decided to implement electronic invoicing for domestic transactions in advance, effective from 1 January 2027.

The aim of introducing electronic invoicing from 1 January 2027, for domestic transactions is to increase the transparency of the business environment, reduce the administrative burden on VAT payers, and combat tax evasion more effectively.

Electronic invoicing from 1 January 2027

Effective from 1 January 2027, the obligation to issue an electronic invoice is introduced for domestic VAT payers (VAT registration pursuant to § 4, § 4b and § 4c of the VAT Act) who have supplied goods or services with a place of supply in Slovakia:

- To a taxable person with a registered seat or residence in Slovakia (B2B), or
- To a non-taxable legal entity with a registered seat in Slovakia (B2G).

At the same time, the data on the issued electronic invoice will be reported to the Financial Administration in real time.

Every person whose supplier will be obliged to issue an invoice in electronic format will be obliged to accept the receipt of invoice in this format.

The issuance and sending of an electronic invoice will not require the consent of the recipient of the invoice.

The following supplies are considered as domestic deliveries:

- Delivery of goods with a place of supply in Slovakia pursuant to § 13 and § 14 of the VAT Act
- Supply of services with a place of supply in Slovakia pursuant to § 15 and § 16 of the VAT Act
- Receiving advance payment for delivery of goods or services in Slovakia

The obligation to issue an electronic invoice does not arise:

- When supplying goods or services that are exempt from VAT under § 28 to § 43 and § 47 of the VAT Act (for example, insurance, financial services, etc.)
- When issuing a simplified invoice under § 74 of the VAT Act

Definition of electronic invoice

An electronic invoice is defined as:

- A document or notification that includes the obligatory requirements of an invoice, prepared,

sent and received in a structured electronic format.

- A document prepared in accordance with the format and technical requirements for its preparation, sending and receipt established by a generally binding legal regulation issued by the Ministry of Finance.

The electronic invoice should be issued in a standardized electronic XML format.

Electronic invoices should be sent and received via the Peppol network (a European network for the secure electronic exchange of commercial documents between companies and public institutions). The Peppol network is a decentralized, standardized solution that can be used by an unlimited number of service providers.

The delivery of the electronic invoice will be ensured by a delivery service, i.e. a service for sending and delivering electronic invoices, which will be provided exclusively by a certified provider.

The Financial Directorate will keep records of certified delivery service providers. The list of certified delivery service providers should be published from 1 January 2026.

Implementation timeline

The timeline for the introduction of electronic invoicing in Slovakia is as follows:

- 4Q 2025 – approval of the amendment to the VAT Act
- 1 January 2026 – legislation on electronic invoicing will enter into force
- During 2026 – adjustment of accounting systems, certification of providers and intermediaries of access to the Peppol network
- 1 January 2027 – effectiveness of legislation on electronic invoicing for domestic VAT payers and transactions with the place of supply in Slovakia.

From 1 July 2030, electronic invoicing will also be extended to cross-border transactions, i.e. supply of

goods to another Member State, supply of goods and services with the place of supply in another Member State in which the supplier is not established and will be mandatory for all taxable persons.

In addition, from 1 July 2030, the deadline for issuing an electronic invoice will be adjusted to 10 days (until 30 June 2030 it remains 15 days).

After 1 July 2030, the submission of the Control statement and EC Sales List should be cancelled, as all information will be available to the Financial Administration in real time.

If you are interested in more detailed information on electronic invoicing and the possibilities of our assistance in implementing electronic invoicing in your company, do not hesitate to contact our tax team at Forvis Mazars.

Contacts

Kvetoslava Čavajdová, Partner, Tax

kvetoslava.cavajdova@forvismazars.com

Ivana Bošková, Senior Manager, Tax

ivana.boskova@forvismazars.com

Veronika Moľová, Manager, Tax

veronika.molova@forvismazars.com

Forvis Mazars

SKY PARK OFFICES 1

Bottova 2A

811 09 Bratislava

Offices: Bratislava, Košice, Nitra, Považská Bystrica

Forvis Mazars Group SC is an independent member of Forvis Mazars Global, a leading professional services network. Operating as an internationally integrated partnership in over 100 countries and territories, Forvis Mazars Group specialises in audit, tax, outsourcing and advisory services. The partnership draws on the expertise and cultural understanding of over 40,000 professionals across the globe to assist clients of all sizes at every stage in their development. Forvis Mazars in Slovakia is part of Forvis Mazars Group SC

Visit www.forvismazars.com/sk to learn more.