



Electronic invoicing in Slovakia from 1 January 2027

(April 2026 update)

Tax alert

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The amendment of Act No. 385/2025, which changes and supplements Act No. 222/2004 Coll. on Value Added Tax as amended (“VAT Act”), was published in the Collection of Laws of the Slovak Republic on 19 December 2025. The primary aim of the amendment to the VAT Act is the transposition of Article 1 and Article 5 of Council Directive (EU) 2025/516 of 11 March 2025, which amends Directive 2006/112/EC as regards VAT rules for the digital age. 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.

Electronic invoicing from 1 January 2027

Effective from 1 January 2027, the obligation to issue and deliver 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).

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.

On the other hand, the obligation to accept an electronic invoice will apply to every domestic customer or recipient of a service, including VAT payers, taxable persons not registered for VAT, and non-taxable legal persons, to whom goods or services are supplied in Slovakia by a domestic VAT registered supplier who is required to issue an electronic invoice to such persons.

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

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

The supplier must report the data relating to the supply of goods or services electronically at the time the electronic invoice is issued. If the electronic invoice is issued by the customer on behalf of and for the account of the supplier, the data must be reported to the Financial Administration no later than five days from the date the electronic invoice is issued, or from the expiry of the deadline for issuing the electronic invoice. The customer must report the data relating to the supply of goods or services within five days of receiving the electronic invoice.

The reporting obligation will be deemed fulfilled once the electronic invoice is submitted to the delivery service, i.e., the digital postman.

Digital postman

A “digital postman” is a certified delivery service provider that has undergone an accreditation process and is listed in the register of certified digital postmen on the Financial Administration’s portal. These are entities through which electronic invoices will be sent and received.

A person required to issue, deliver, or receive an electronic invoice may choose its digital postman at

its own discretion. The certified delivery service may be provided in the form of accounting software, a web application, or a mobile application.

It is expected that the subscription fee for digital postman applications will not exceed the EU average, estimated at 5 to 12 EUR per month. Alternatively, digital postmen may offer its services on a pay-per-use basis, meaning payment according to actual usage (e.g., number of electronic invoices issued).

Deadline for issuing and archiving electronic invoices

The deadline for issuing an electronic invoice is set at 15 days:

- From the date the goods or services are supplied;
- From the date payment is received prior to the supply of goods or services;
- From the end of the calendar month in which the event occurred that gives rise to an adjustment of the tax base under Section 25(1) of the VAT Act;
- From the end of the calendar month for which a summary electronic invoice is issued.

The deadline will be considered met if the taxpayer issues the electronic invoice within 15 days from the date the customer subsequently notifies the supplier that they are a person to whom the supplier was obliged to issue an invoice for the supply of goods or services or for the receipt of payment prior to such supply.

As of 1 January 2027, the option to issue a summary electronic invoice in the form of a payment agreement for the supply of electricity, gas, water, or heat is abolished, because the European electronic invoicing standard – under which electronic invoices are issued pursuant to Directive 2025/516 – does not permit such an arrangement.

VAT payers (both suppliers and customers) must retain invoices for a period of 10 years from the end of the year to which the supply relates.

Exemptions from electronic invoicing as of 1 January 2027

A taxpayer is not allowed to issue an electronic invoice for domestic supplies if the recipient of the supply is the Slovak Information Service, the Military Intelligence Service, or if the supply is connected with a classified fact, requires a classified fact, or contains a classified fact.

The obligation to issue an electronic invoice from 1 January 2027 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;
- When supplying goods or services to final consumers (B2C);
- Supplies of goods or services provided by a foreign taxable person registered as a VAT payer under VAT registration pursuant to § 5 of the VAT Act.

Penalties

For failure to comply with the reporting obligation – that is, if the taxpayer does not report the required data, reports it after the deadline, fails to report all required data, or reports incorrect data – a penalty of up to 10,000 EUR may be imposed. For repeated breaches of the obligations, a penalty of up to 100,000 EUR is stipulated.

When determining the specific amount of the fine, the Tax Office will take into account the seriousness of the infringement and the duration of the unlawful conduct.

The Tax Office will not impose a penalty, for example, if the taxpayer corrects incorrectly reported data and it is evident that the incorrect information was provided due to an obvious mistake. A penalty will also not be imposed if the taxpayer fails to report the data within the statutory deadline due to a proven technical malfunction on the part of the certified delivery service provider, provided that the taxpayer reports the data immediately after the malfunction is remedied.

Year 2026

From 15 May 2026, voluntary implementation of electronic invoicing should become available for companies and entrepreneurs.

The Financial Administration's portal publishes a continuously updated list of certified digital postmen.

If the invoice recipient also has a digital postman and is therefore connected to the voluntary electronic invoice delivery system during 2026, their consent to issue an electronic invoice will not be required.

Otherwise, the recipient's consent to issue an electronic invoice will continue to be necessary.

Changes from 1 July 2030

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.

Useful links

Below are some useful links to additional information and frequently asked questions, which are updated regularly:

- <https://www.financnasprava.sk/en/businesses/taxes-businesses/value-added-tax/e-invoicing>
- <https://www.info-efaktura.sk/>

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 via contacts on the next page.

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