Questions & answers on mandatory e-invoicing in Slovakia from 1 January 2027

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Q&A: Mandatory e-invoicing in Slovakia from 1 January 2027

With less than four months remaining until the launch of mandatory domestic e-invoicing in Slovakia, businesses should assess whether their existing accounting and ERP systems are ready for the new requirements. The new regime will introduce structured electronic invoices, real-time reporting and the use of certified delivery service providers, commonly referred to as "digital postmen". In this Q&A, we outline what taxpayers need to know and how they can prepare for the transition.

Why is e-invoicing being introduced?

The Slovak Republic is required to transpose Article 5 of EU Directive 2025/516 (ViDA) into its national legislation with effect from 1 July 2030, reflecting the growth of the digital economy and the increased use of data generated through digitalisation.

As part of the transposition of Article 5 of EU Directive 2025/516, taxable persons will be required, as of 1 July 2030, to issue and receive invoices in a structured electronic format for cross-border supplies of goods and services, and to digitally report data on these transactions to the Slovak tax authorities.

The objective is to improve VAT collection, particularly in relation to cross-border transactions, as EU Member States currently apply different invoice and transaction reporting systems.

The Slovak tax authorities will gain access to transaction data in real time, enabling more effective monitoring and fraud detection.

Invoices will be transmitted via the secure Peppol network, reducing the risk of invoice fraud, incorrect documentation, and data loss. The system will also provide proof of delivery, increasing transparency.

Invoices will be issued in a standardised XML structured format, enabling automated processing and reducing the need for manual data entry.

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.

What is Peppol?

Peppol is a European infrastructure for the secure electronic exchange of business documents between businesses (B2B) and between businesses and public authorities (B2G). In practice, it operates as a standardized digital network for the transmission of invoices, purchase orders, and other business documents.

In Slovakia, the role of the Peppol Authority is performed by the Financial Directorate of the Slovak Republic, which has assumed the relevant responsibilities from the international Peppol governing body and oversees the operation of the Peppol network within Slovakia.

Key responsibilities of the Slovak Peppol Authority include:

- Accrediting Peppol Access Point service providers;
- Developing and maintaining national rules for the use of the Peppol standard;
- Supporting the adoption of e-invoicing and electronic document exchange in both the private and public sectors.

What is an electronic invoice?

An electronic invoice (e-invoice) is a document that contains all legally required invoice details and meets the following conditions:

- It is issued, transmitted, and received in a structured electronic format that enables automated and electronic processing.
- It complies with the format and technical requirements for issuance, transmission, and receipt as specified by the generally binding legislation issued by the Ministry of Finance of the Slovak Republic.
- An electronic invoice also includes any document or notification that amends an original electronic invoice, provided that it clearly and specifically refers to that invoice and is issued and transmitted electronically. Such an

amending document or notification must contain the reference number of the original electronic invoice, and the details that are being amended.

E-invoice is:

- Structured XML document
- Automatically processed by IT systems
- In accordance with the EN 16931 standard
- Delivered through an approved transmission method

E-invoice is not:

- PDF sent by e-mail
- Scanned paper invoice
- Invoice image

Who is required to issue and receive e-invoices 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).

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.

Who is not required to issue e-invoices from 1 January 2027?

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, or when supplying goods or services in cross-border transactions taxable by the customer in another Member State etc.);
- When issuing a simplified invoice under § 74 of the VAT Act;
- When supplying goods or services to final consumers (B2C);
- For other taxable persons registered under § 7 and § 7a of the VAT Act.

The issuance of an electronic invoice does not require the consent of the recipient. However, the transmission of an electronic invoice by a method other than an approved delivery service is subject to the recipient's consent.

Will e-invoices also be issued for foreign transactions from 1 January 2027?

At present, the Slovak e-invoicing system is designed exclusively for the exchange of invoices within Slovakia.

Mandatory e-invoicing for domestic B2B and B2G transactions will be introduced as of 1 January 2027.

The cross-border exchange of electronic invoices between EU Member States is planned for a later stage in connection with the ViDA (VAT in the Digital Age) initiative. Under the current timetable, the relevant requirements are expected to become effective from 1 July 2030.

When must an e-invoice not be issued?

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.

In such cases, traditional paper invoices or other forms of invoicing are used.

How will e-invoices be transmitted?

Electronic invoices may be sent and received in two ways:

- Via existing EDI solutions for the exchange of invoicing data (e.g. EDIFACT), provided that the data are transformed into the European standard EN 16931 and an XML file compliant with this standard is generated. The invoice structure and data elements must comply with either the UBL 2.1 or CII syntax.
- Via certified electronic delivery service providers (so-called digital postmen), which facilitate the exchange of electronic invoices between business partners.

Who is a 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.

The person required to issue, deliver, or receive an electronic invoice may choose a digital postman at their own discretion.

A certified electronic delivery service provider may offer its services through:

- ERP modules
- Accounting software
- Web applications
- Mobile applications

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). Free solutions will also be available for small businesses and self-employed individuals.

List of certified delivery service providers and their intermediaries (available only in Slovak language).

How to choose a digital postman?

Electronic invoices will be sent and received either through:

- EDI solutions; or
- Certified delivery service providers (digital postmen).

In many cases, the digital postman will be integrated directly into the accounting, ERP, or invoicing software you already use. Therefore, the Slovak Financial Administration recommends first contacting your software provider and verifying:

- Whether support for electronic invoicing is being developed;
- Whether the solution will be connected to a digital postman;
- Expected implementation costs;
- When the solution will be available;
- How electronic invoice archiving will be handled;
- Whether received invoices can be processed automatically without manual data entry.

If your current system does not support electronic invoicing, it will be necessary to engage a digital postman or consider migrating to another system.

The Slovak Financial Administration explicitly states that businesses may contact several digital postmen, request quotations, and select the solution that best suits their needs. Therefore, there is no need to limit yourself to a single provider during the selection process.

Under the Peppol framework, both suppliers and customers may have:

Only one digital postman for receiving documents:

When selecting a digital postman for receiving documents, the person performing the registration must be authorised to act on behalf of the taxpayer. The first step is to log in under the taxable person's account on the Slovak Financial Administration portal via Slovensko.sk (if the authorised person acts on behalf of multiple entities, the relevant taxpayer must be selected). Contact details (e-mail address and telephone number) must then be provided for communication with the service provider. The taxpayer may subsequently choose a digital postman from the list of certified providers. Once the selection is confirmed, the system will automatically and securely transmit the taxpayer's identification data to the selected digital postman. The digital postman will then contact the taxpayer directly regarding the conclusion of the service agreement.

Multiple digital postmen for sending documents:

You may select multiple digital postmen depending on the setup of your invoicing process, either through your accounting software (if a digital postman is integrated directly into the system) or by contacting individual digital postmen and assessing which solution is most compatible with your accounting software and business requirements. The selected digital postman may require a verification token to validate your identity. This token can be obtained during the process of selecting the relevant digital postman through the Slovak Financial Administration portal.

How will e-invoice data be reported to the Slovak Financial Administration?

Upon issuance of an electronic invoice, the invoice data will be reported to the Slovak Financial Administration in real time.

The supplier will be required to electronically report data relating to the supply of goods or services at the time the electronic invoice is issued. Where the invoice is issued by the customer on behalf and for the account of the supplier (self-billing), the data must be reported to the Slovak Financial Administration no later than five days after the invoice is issued or after the deadline for its issuance has expired.

This reporting obligation applies to electronic invoices delivered through an electronic delivery service, i.e. via a digital postman.

The reporting obligation will be deemed fulfilled upon the submission of the electronic invoice to the digital postman. A practical advantage is that the entire reporting process will be carried out automatically through the selected digital postman, eliminating the need for any manual reporting activities by the company.

What is the deadline for issuing and archiving e-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.

Unlike paper invoices, for electronic invoices the decisive moment is the date on which the invoice is sent or made available to the recipient. If an invoice is transmitted through a digital postman, the date of issuance is deemed to be the date on which the invoice is submitted to that electronic delivery service provider. To comply with the statutory deadline, it is necessary not only to issue the invoice but also to ensure that it is sent or made available to the recipient within the prescribed period.

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.

As of 1 January 2027, it will no longer be possible to issue a summary electronic invoice in the form of a rental payment agreement (in the case of leasing transactions treated as a supply of services).

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.

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).

What penalties apply?

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.

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.

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.

Proposed amendment to the Slovak VAT Act – In connection with the transition to electronic invoicing, it is proposed to introduce **a six-month transitional period**, during which non-compliance with the obligation to issue an electronic invoice within the prescribed 15-day deadline will not be subject to penalties.

However, the transitional period applies exclusively to failures to comply with the statutory deadline for issuing an electronic invoice. It does not affect the obligation to issue electronic invoices as such, nor the obligation to appoint a digital postman and to be capable of receiving electronic invoices delivered through a certified electronic delivery service.

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

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