Clause on selected impacts

<table>
<tr><td colspan="3">1. Basic information</td></tr>
<tr><td colspan="3">Title of the document</td></tr>
<tr><td colspan="3">Draft Act amending Act No 222/2004 on value added tax, as amended, and amending certain acts.</td></tr>
<tr><td colspan="3">Submitter (and co-submitter)</td></tr>
<tr><td colspan="3">Ministry of Finance of the Slovak Republic</td></tr>
<tr><td rowspan="3">Nature of the submitted document</td><td>☐</td><td>Document of a non-legislative nature</td></tr>
<tr><td>☒</td><td>Document of a legislative nature</td></tr>
<tr><td>☐</td><td>Transposition/implementation of EU law</td></tr>
<tr><td colspan="3">In case of transposition/implementation, please provide a list of transposed/implemented legislation:
Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006), as amended.
Council Directive (EU) 2020/285 of 18 February 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises (OJ L 62, 2.3.2020), as amended.
Council Directive (EU) 2022/542 of 5 April 2022 amending Directives 2006/112/EC and (EU) 2020/285 as regards rates of value added tax (OJ L 107, 6.4.2022).
Council Directive (EU) 2025/516 of 11 March 2025 amending Directive 2006/112/EC as regards VAT rules for the digital age (OJ L, 2025/516, 25.3.2025).
Council Directive (EU) 2025/1539 of 18 July 2025 amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT (OJ L, 2025/1539, 25.7.2025).</td></tr>
<tr><td colspan="2">Start and end dates of the preliminary consultation exercise</td><td>Second quarter of 2026</td></tr>
<tr><td colspan="2">Expected date of submission for the consultation procedure</td><td>Second quarter of 2026</td></tr>
<tr><td colspan="2">Expected start and end dates of final assessment**</td><td></td></tr>
<tr><td colspan="2">Expected date of submission to a session of the Government of the Slovak Republic*</td><td>Q3 2026</td></tr>
<tr><td colspan="3">2. Definition of the issue</td></tr>
<tr><td colspan="3">The rise of the digital economy has had a significant impact on the functioning of the value added tax system in the European Union (hereinafter the ‘EU’), as it is not suited to new digital business models and does not allow for the full utilisation of the data generated by digitalisation. Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (hereinafter the ‘VAT Directive’) has been amended to take account of these developments. The reporting obligations relating to value added tax (hereinafter ‘VAT’) have been amended to take account of the challenges posed by the platform economy and to reduce the need for multiple VAT registrations within the EU.

The current VAT legislation does not sufficiently address the specificities of the platform economy, in particular as regards the provision of short-term accommodation rental services and passenger road transport services through digital platforms. In practice, there are application difficulties in determining the status of the taxable person responsible for the payment of VAT and in ensuring a level playing field between service providers in the traditional economy and providers of services mediated via online platforms. The current situation allows part of the services provided through digital platforms to evade VAT, in particular in cases where the initial service providers are not taxable persons or apply a special scheme for small enterprises. This situation leads to unwarranted distortion of competition, which is particularly pronounced in the sector of short-term accommodation rental and in the sector of road passenger transport, since comparable services provided in traditional forms of business are subject to VAT.
At the same time, there are differing interpretations of the VAT rules among Member States, particularly with regard to determining the place of supply of facilitating services provided by digital platforms to non-taxable persons, as well as the relationship between these services and the special rules for travel agencies.</td></tr>
</table>

The value added tax rules governing cross-border e-commerce between suppliers of goods or services and end customers in the EU have been significantly amended by Council Directives (EU) 2017/2455 and (EU) 2019/1995, which apply from 1 July 2021. The introduction of the special schemes ‘One Stop Shop’ (OSS) and ‘Import One Stop Shop’ (IOSS), the extension of their scope and the simplification of registration and declaration obligations have reduced distortions of competition, improved administrative cooperation and reduced the need for multiple VAT registrations in the Member States. Nevertheless, real-world application has demonstrated the need for further clarifications and adjustments, in particular as regards:

- ambiguous interpretation of the rules for the application of taxation to cross-border distance supplies of goods and the provision of telecommunications, radio, television and electronic services;
- ambiguities in the scope of the special OSS schemes, in particular regarding services provided by taxable persons not established in the EU;
- the differing approaches taken by Member States to the correction of tax returns submitted under the special OSS and IOSS schemes, as well as to the determination of the time at which the chargeable event arises in respect of these transactions;
- the continuing need for multiple VAT registrations in relation to certain domestic and cross-border supplies of goods between the supplier of goods or the provider of services and the end customer, despite the existing simplifications.

Another particular issue is the application of the reverse charge mechanism in cases where the supplier of goods or services is neither established nor registered for VAT purposes in the Member State in which the tax is due. The absence of mandatory and uniform access to this mechanism in these situations increases the administrative complexity of the system and the risk of tax evasion.

With regard to imports of low-value goods and the application of the IOSS scheme, there has also been a recognised need to strengthen control mechanisms, particularly as regards the verification of VAT identification numbers and the cross-referencing of import data, with a view to preventing the misuse of the import tax exemption.

Pursuant to current value added tax legislation, taxable persons will be required to register for VAT in each Member State in which taxable transactions are carried out. This obligation also applies, to a significant extent, in situations where a taxable person transfers his own goods to another Member State for the purposes of his business activity, including activities related to electronic commerce, cross-border distribution of goods or storage of stocks for future supplies to customers. This situation runs counter to the EU’s long-term objective of reducing the need for multiple VAT registrations and promoting a single registration system across the EU. As a partial solution, a special ‘call-off-stock’ scheme has been introduced which, provided certain conditions are met, simplifies the tax treatment of goods transferred to another Member State for the purpose of their subsequent supply to a known recipient. While the scheme has contributed to reducing the administrative burden in certain situations, its application is strictly conditional, administratively burdensome and time-limited. At the same time, several parallel schemes exist (the general rules on the movement of own goods, the ‘call-off-stock’ scheme and the specific OSS rules), which increases the complexity of the system, reduces legal certainty for taxable persons and complicates its administration by the tax authorities.

Imports of low-value goods from third countries to consumers in the EU via e-commerce and digital platforms have seen a significant increase in recent years. The introduction of the special scheme for the Import One-Stop Shop (IOSS) has simplified VAT obligations and improved VAT collection, while also limiting distortions of competition between goods imported from third countries and goods located within the EU.

However, practical experience has shown that the IOSS scheme is not sufficiently used by all suppliers and taxable persons facilitating distance sales of imported goods. In cases where the IOSS scheme is not applied, the collection of import VAT is less efficient, risks of tax evasion arise, and the burden on tax and customs authorities increases. At the same time, this situation creates an uneven playing field in terms of competition, to the detriment of businesses established in the EU. In addition, current legislation transfers liability for payment of import VAT to the customer in certain cases, which contradicts the objective of transferring tax liability to suppliers or to ‘deemed suppliers’. At the same time, there is a lack of uniform and sufficiently effective mechanisms to ensure the collection of import VAT in cases where a supplier or deemed supplier is not established in the EU and does not use the IOSS scheme.

Another problem is the inconsistent approach to the obligations of tax representation and to liability for the payment of VAT upon importation, especially for suppliers and deemed suppliers established outside the EU. The absence of the obligation to designate a tax representative in certain situations makes it difficult to enforce tax obligations effectively.

Act No 222/2004 on value added tax, as amended (hereinafter the ‘VAT Act’), does not currently allow the tax office sufficient time to verify the status of a taxable person applying for voluntary registration for VAT.

The information received from the FD SR in relation to the introduction of mandatory electronic invoicing showed that the current legislation in the VAT Act concerning the communication of data from received electronic invoices by means of a delivery service is not technically necessary, as customers are notified of the same (duplicate) data as those communicated from the issued electronic invoice by the supplier.

At the same time, under the current legislation in the VAT Act, a corrective electronic invoice may be issued as an invoice that refers to the original electronic invoice and contains only the data being amended. It is not technically possible to issue a corrective electronic invoice containing only the details that have changed, as this does not meet the technical and data requirements of the European standard for electronic invoicing, EN 16931, which does not permit the content of a corrective invoice to be limited solely to the details that have changed. This is closely linked to the obligation to communicate data from corrected electronic invoices, where, under the current legislation, data from corrected electronic invoices are to be communicated only to the extent of the data that are subject to change. As it is not possible to report only ‘data that has changed’ in this way, and as all data required by law must be reported – including data that has changed – it is also necessary to clarify the obligation regarding the reporting of data from an electronic corrective invoice.

The introduction of mandatory electronic invoicing represents a significant change in the invoicing processes, data exchange and settings of taxpayers’ information systems. Entities concerned shall ensure the technical adaptations of the information systems, the adaptation of internal processes, the testing of new solutions and the removal of any application problems arising in the transition to the new electronic invoicing system. It emerged from the comments made by the business community during the inter-ministerial consultation process that the practical implementation of the new rules may, in the initial phase, be accompanied by technical problems or shortcomings in electronic communication between the various entities. Without an adequate adaptation period, there would be a risk of sanctioning taxpayers even in cases where the non-compliance is linked to the transition to the new system and is not caused by intentional non-compliance with legal obligations, therefore it is necessary to introduce a longer period than the proposed 3-month adaptation period.

The current legal framework of the VAT Act also requires amendments to certain provisions of the VAT Act, taking into account practical application and developments in the business environment. These relate, in particular, to ambiguities in interpretation and inconsistencies in the tax administration’s procedural practices, which may lead to a reduction in legal certainty for taxpayers, or to the need to clarify certain provisions of the VAT Act with a view to aligning national legislation with real-world business models, the digitalisation of the economy and so on, in line with developments in the business environment.

The amendment to the VAT Act, which establishes the right to lodge an objection against a notification of the lapse of the entitlement to a refund of excess input tax, requires, given the similar nature of both taxes, amendment of Act No 251/2024 on tax on sweetened non-alcoholic beverages and on amendments to certain acts (hereinafter the ‘Act on Tax on Sweetened Non-Alcoholic Beverages’), within the scope of which this corresponds to the entitlement to a tax refund, as well as related amendments to Act No 563/2009 on tax administration (the Tax Code) and amending certain acts, as amended (hereinafter the ‘Tax Code’). The present draft also responds to insights from real-world application in order to prevent circumvention of tax obligations.

3. Objectives and the desired outcome

The aim of the harmonisation rules adopted by Council Directive (EU) 2025/516 in the field of the platform economy is to establish a clear, fair and technology-neutral framework for the application of VAT in this sector. The outcome will be an improvement in VAT collection in the platform economy sector, greater legal certainty for the entities concerned, and the creation of a level playing field for competition between businesses, regardless of the method by which services are provided, whilst taking into account the transitional period required for taxpayers and the tax authority to adapt to the new rules.

The amendments to the VAT Act will introduce, effective 1 July 2028, the ‘deemed supplier’ principle, which will apply VAT to supplies of short-term accommodation rental services and passenger transport services by road through digital platforms, in cases where the underlying supplier of the service does not charge VAT because, for example, it is a non-taxable person or a taxable person making use of the special scheme for small enterprises. To maintain VAT neutrality, platforms will not be considered deemed suppliers and will not charge VAT if the original providers supply a VAT identification number and state that they will apply the VAT that the deemed supplier would otherwise have to pay. In particular, the modification aims at removing unjustified distortions of competition between traditional service providers and providers using digital platforms; clarifying the rules to determine the place of supply of facilitating digital platform services; excluding conflicts with the special scheme for travel agents and ensuring that this scheme does not apply to transactions where the platform is considered to be the deemed supplier; allowing the application of national specificities, in particular as regards the possible exclusion of taxable persons applying the special scheme for small enterprises from the deemed supplier scheme, under conditions that do not constitute a disproportionate administrative burden.

The aim of the harmonisation rules adopted by Directive (EU) 2025/516 in the field of cross-border e-commerce and the specific arrangements for OSS and IOSS is, within the framework of the proposed amendments to the VAT Act effective 1 January 2027, to address the identified implementation issues in this area and to ensure the full transposition of the amendments to the VAT Directive, which aim to further modernise and simplify the VAT system in the digital age.
The amendment of the Act aims in particular at:

- clarification of the rules for determining the place of taxation in the case of cross-border distance sales of goods and the provision of selected services;
- the extension and unambiguous definition of the scope of the special schemes OSS and IOSS to include all relevant supplies of goods and services;
- unification of the rules for the correction of tax returns under special schemes and clear determination of the time of occurrence of the taxable event, thereby reducing differences in the application of the rules among Member States;
- to further limit the need for multiple registrations for VAT purposes by extending the OSS scheme to selected domestic supplies of goods between a supplier of goods or a service provider and an end customer in the Member States of consumption;
- the introduction of the mandatory application of the reverse charge mechanism in cases where the supplier of goods or the provider of services is neither established nor registered for VAT purposes in the Member State in which the tax is due;
- increasing the protection against tax evasion in the application of the IOSS scheme by enabling the adoption of implementing measures at the level of the European Commission.

The outcome will be a further simplification of the obligations of taxable persons in cross-border transactions, a strengthening of the objective of a single VAT registration within the EU, a reduction in the administrative burden on businesses and tax authorities, and an increase in the transparency and efficiency of VAT collection in cross-border e-commerce.

The aim of the proposed amendment to the VAT Act concerning the transfer of own goods, effective 1 July 2028 and 1 July 2029 (call-off stock), is to transpose the provisions of Directive (EU) 2025/516 and to establish a comprehensive, simpler and more efficient framework for the application of VAT to the cross-border movement of goods in the course of taxable persons' business activities.
In particular, the amendment to the VAT Act seeks:

- a reduction in the number of cases where a taxable person is required to register for VAT in several Member States as a result of the movement of their own goods;
- the introduction of new specific provisions within the OSS system, which will make it possible to include certain movements of own goods under the simplified procedure, thereby significantly reducing the administrative burden on taxable persons;
- improving legal certainty, including by laying down reporting obligations in cases where the transfer takes place on behalf of another taxable person;
- the gradual and controlled phasing out of the 'call-off-stock' system, which will be replaced by a more comprehensive and modern set of specific rules, whilst ensuring a sufficient transition period to adapt to the new rules;
- maintaining legal certainty for existing call-off-stock schemes commenced by 30 June 2028, to which the current terms and conditions will continue to apply, including the 12-month period for the transfer of ownership of the goods,
- the complete cessation of the application of the 'call-off-stock' regime after 30 June 2029, when it will be superseded by new specific rules governing the transfer of own goods.

The outcome will be the simplification and harmonisation of VAT rules on the cross-border movement of goods, support for the objective of a single VAT registration in the European Union, a reduction in the administrative burden on businesses and tax authorities, and the creation of a stable and predictable environment for cross-border trade and logistics models, including e-commerce.

The aim of the proposed amendment to the VAT Act concerning the distance selling of imported goods from third countries is to transpose into national law the rules set out in Council Directive (EU) 2025/1539 of 18 July 2025, amending Directive 2006/112/EC as regards VAT rules relating to taxable persons facilitating the distance sale of imported goods, and on the application of special arrangements for the distance sale of goods imported from third territories or third countries and special arrangements for the declaration and payment of

VAT on imports [hereinafter 'Directive (EU) 2025/1539'], and to ensure a more efficient, fairer and more transparent system for the taxation of imported goods sold at a distance from third countries.
The amendment of the Act aims in particular at:

- stimulating broader use of the IOSS special scheme for distance sales of goods imported from third countries;
- transfer of responsibility for import VAT and for VAT on distance sales of imported goods from the customer to the supplier or the deemed supplier;
- strengthening the protection of Member States' tax revenues by introducing an obligation for suppliers and deemed suppliers not established in the EU who do not make use of the IOSS scheme to designate a tax representative;
- introducing mechanisms to prevent the release of goods for free circulation in the event of non-compliance with VAT obligations by persons liable to pay tax;
- making it possible to make exceptional payment of VAT upon importation by customers;
- the repeal of existing special provisions that designate the customer as the person liable to pay VAT on importation, as they are incompatible with the objective of systematically shifting liability to the supplier or deemed supplier.

The result will be a strengthened and more uniform VAT collection system for distance imports of goods, a reduction in the risk of tax evasion, a level playing field between imported and EU goods, greater legal certainty for businesses and consumers, and more effective protection of public budgets' tax revenues.

The amendments to the VAT Act shall extend, effective 1 January 2027, in justified cases, the deadline for the tax authority's decision on the application for voluntary tax registration.

The draft VAT Act also proposes, effective 1 January 2027, an amendment relating to electronic invoicing, namely the removal of the obligation to report details of electronic invoices received in respect of domestic transactions. The technical solution for the exchange of electronic invoices through a delivery service and the communication of data from them is a fully automated process (without the supplier or the customer being able to intervene).
As part of the amendment to the obligation to report data from a corrective electronic invoice, the requirement that the document or notification amending the original electronic invoice must contain 'the data being amended' is deleted from the text of the Act. Under EU law, a corrective invoice is regarded as a valid invoice that must comply with the general requirements for invoices and reflect the technical and data requirements of the European standard for electronic invoicing, EN 16931, which does not permit the content of a corrective invoice to be limited solely to the details that are being amended.
Following the transition to electronic invoicing and digital reporting, a grace period will be introduced from 1 January 2027 to 30 June 2027, during which failure to comply with certain obligations in this regard will not be subject to penalties.

Changes in e-invoicing and digital reporting continue to aim to fully digitalise and automate the e-invoicing process from the issuance of the invoice to the handover of the data to the financial administration. The result will be faster and more efficient processing of invoices, with a significant reduction in manual operations and administrative burden. The financial administration will gain access to real-time transaction data, which will strengthen the control of tax compliance and the detection of tax evasion and fraud. The measures will also simplify business processes for entrepreneurs through the introduction of uniform standards for electronic invoicing. The new system will allow a shift from ex-post tax controls to continuous risk monitoring and open the way for further digitalisation measures to support the business environment. The Ministry of Finance of the Slovak Republic is continuously working on identifying the benefits of electronic invoicing for both businesses and public administration. The Ministry of Finance of the Slovak Republic emphasises that the main objectives of the project remain, in particular, to reduce the VAT gap, improve the efficiency of tax collection and reduce the administrative burden associated with tax audits; however, it is not currently possible to quantify the impact of individual measures precisely. At the same time, the Ministry of Finance of the Slovak Republic initiated discussions with other ministries and central government bodies, on the basis of which it requested the identification of processes, or any necessary measures, that would help to promote the synergistic effect associated with the introduction of mandatory electronic invoicing, particularly in relation to businesses. This primarily concerns legislative and non-legislative provisions within their remit, on the basis of which they require businesses to submit invoices; however, from 1 January 2027, the data contained in these invoices will be subject to reporting to the Financial Directorate of the Slovak Republic (hereinafter the 'FD SR'), and mandatory electronic invoicing will make it possible to eliminate this requirement.

The other proposed adjustments to the existing legislation of the VAT Act, based on application practice and the development of the business environment, are intended to eliminate ambiguities in the possibility to challenge the notification of the cessation of the right to a refund of excess deductions, and thus to simplify and clarify existing procedural and registration obligations, increase legal certainty for businesses, streamline tax administration, without negatively affecting the amount of tax revenue.

The aim of the amendments to the Act on Tax on Non-Alcoholic Beverages is to bring the provisions on the expiry of the right to a tax refund into line with the proposed amendment to the corresponding provisions of the VAT Act, to eliminate the increasing number of cases of deliberate tax evasion through the misleading labelling of sweetened non-alcoholic beverages (enriched with vitamins, minerals and certain other substances) as a food supplement, and, in response to feedback from practical application, to clarify certain provisions of the Act.

4. Stakeholders

Please specify the entities directly or indirectly affected by the changes in the submitted document:
FD SR, tax authorities, customs authorities, taxable persons, taxpayers.

5. Alternative solutions

With regard to the amendments proposed to come into effect on 1 January 2027, 1 July 2028, 1 July 2029 and 1 July 2030, which concern amendments relating to the platform economy, cross-border e-commerce and specific provisions for OSS and IOSS, amendments concerning the movement of own goods, provisions on the importation of goods, specifically regarding the distance selling of goods imported from third countries, and specific provisions for the declaration and payment of VAT on imports; a ‘zero option’ cannot be implemented, as this involves the transposition of Directive (EU) 2025/516 and Directive (EU) 2025/1539 to the extent necessary; and should the obligation to transpose these directives not be fulfilled, the Slovak Republic risks infringement proceedings under the Treaty on the Functioning of the European Union.

No other alternative solutions to the draft Act have been identified in relation to the amendments proposed to come into effect on 1 January 2027 [extension of the registration deadline for voluntary tax registration, electronic invoicing and data reporting, the establishment of the right to lodge an objection against a notice of the termination of the entitlement to a refund of excess input tax (the VAT Act) or against a notice of the termination of the entitlement to a tax refund (SNB Tax Act), setting the threshold for the value of nutritional supplements (to which the tax on SNB does not apply)]. The ‘zero option’ in these cases is to maintain the status quo, which, however, continues to have a negative impact on the state budget and the business environment.

6. Implementing legislation

Is the adoption/amendment of implementing legislation envisaged? ☐ **Yes** ☒ **No**
If so, please specify which areas will be governed by this legislation or which implementing legislation will be affected:

7. Transposition/implementation of EU law

Please specify whether the draft legislation involves gold-plating according to the correlation table or whether gold-plating occurs in the context of implementation of EU law.
☒ **Yes** ☐ **No**

If so, please specify which impacts under point 9 are subject to gold-plating:
Impacts on the business environment

8. Expediency review

Please specify the date by which the effectiveness and expediency of the submitted document should be reviewed.
Specify the criteria on the basis of which the review will be performed.
Every year, during the discussion of draft laws in the various stages of the legislative process – preliminary information, preliminary consultation procedure, interdepartmental consultation procedure, but also the deliberations of the advisory bodies of the Government of the Slovak Republic – the Ministry of Finance evaluates, on the basis of analyses by the Institute of Financial Policy of the Slovak Republic or the Financial Directorate of the Slovak Republic, the initiatives taken and the comments made by the business environment resulting from their experience in practice. Where justified, these suggestions are subsequently incorporated into draft legislation, and this approach represents a targeted and effective means of reviewing the effectiveness of individual draft acts.

* to be completed only if the document is not included in the Work Plan of the Government of the Slovak Republic or the Plan of Legislative Tasks of the Government of the Slovak Republic.
** to be completed only if the final assessment of the selected impacts has been carried out in accordance with

point 9.1 of the Uniform Methodology.
*** the assessment relates only to changes in Pillar I and Pillar II of the universal pension scheme with an identified impact of 0.1% of GDP (inclusive) in the long term.

9. Selected impacts of the document			
Impacts on the general government budget	☒ **Positive**	☐ **None**	☒ **Negative**
of which impacts covered by the budget, in case of identified negative impact	☐ Yes	☐ No	☒ Partial
including impacts on the budgets of municipalities and higher territorial units	☐ **Positive**	☒ **None**	☐ **Negative**
of which impacts covered by the budget, in case of identified negative impact	☐ Yes	☐ No	☐ Partial
Impact on the long-term sustainability of public finances for selected measures ***	☐ Yes		☐ No
Impacts on the public expenditure limit	☐ **Positive**	☐ **None**	☒ **Negative**
Impacts on the business environment	☒ **Positive**	☐ **None**	☒ **Negative**
of which impacts on SMEs	☒ Positive	☐ None	☒ Negative
The bureaucracy and cost reduction mechanism is being applied:	☐ Yes		☒ No
Social impacts	☐ **Positive**	☒ **None**	☐ **Negative**
Environmental impacts	☐ **Positive**	☒ **None**	☐ **Negative**
The document is assessed under Act No 24/2006 on environmental impact assessment and amending certain acts, as amended	☐ Yes		☒ No
Impacts related to information society	☒ **Positive**	☐ **None**	☐ **Negative**
Impacts on public administration services for the citizen, of which **impacts of public administration services on the citizen**	☐ **Positive**	☒ **None**	☐ **Negative**
impacts on service processes in public administration	☐ **Positive**	☒ **None**	☐ **Negative**
Impacts on marriage, parenthood and family	☐ **Positive**	☒ **None**	☐ **Negative**

10. Notes

The draft Act concerning the amendments resulting from the transposition of Directive (EU) 2025/516 and Directive (EU) 2025/1539 is expected to have a positive impact on the state budget; however, given the complexity of the issue, it is difficult to provide a qualified nominal estimate of these benefits. The impact of these measures is not directly quantifiable or measurable. The quantifiable negative financial impact on the state budget in this context relates to modifications to FD SR information systems.
The draft Act concerning the amendments resulting from the transposition of Directive (EU) 2025/516 and Directive (EU) 2025/1539 has both positive and negative impacts on the business environment; however, these cannot be quantified using the business environment cost calculator.

The draft bill concerning the extension of the registration deadline for voluntary tax registration is expected to have a positive impact on the state budget; however, given the complexity of the issue, it is difficult to provide a qualified nominal estimate of such benefits. In any case, however, a positive impact can be expected. On the part of the State, the measure has the potential to improve tax collection. The quantifiable negative financial impact on the national budget concerns adjustments to FD SR information systems.
The draft Act concerning amendments to extend the registration deadline for voluntary tax registration has both positive and negative impacts on the business environment; however, these cannot be quantified using the business environment cost calculator.

The draft Act concerning amendments to waive the requirement for recipients to report data from electronic invoices relating to domestic transactions, as well as the introduction of a grace period during which failure to comply with certain obligations relating to electronic invoicing will not be penalised, has positive impact on the business environment.

11. Contact details of the author

Please provide the details of the person who can be contacted with regard to the assessment of selected impacts.

JUDr. Ján Dancák, Ministry of Finance of the Slovak Republic, VAT Unit, Indirect Taxes Department, Tax and Customs Section, email: *jan.dancak@mfsr.sk*, phone: *02 5958 3493*
Ing. Viera Simanová, Ministry of Finance of the Slovak Republic, VAT Unit, Indirect Taxes Department, Tax and Customs Section, email: *viera.simanova@mfsr.sk*, phone: *02 5958 3494*

12. Sources

Please specify the sources (statistics, surveys, cooperation with experts, etc.) on which you relied when preparing the document and drafting the clause and impact analyses. If the data needed to prepare the relevant analyses of selected impacts are unavailable, please indicate this fact.

Action plan against tax evasion.
Data and quantifications of impacts on IS provided by the FD SR.
Application practice of the MF SR and the FD SR.
Directive (EU) 2025/516.
Directive (EU) 2025/1539.

13. Opinion of the Commission on the assessment of selected impacts from preliminary consultation exercise No 071/2026

(if carried out pursuant to point 8.1 of the Uniform Methodology)

☐ **Agree** ☐ **Agree with a suggestion for reworking** ☒ **Disagree**

Please provide comments from the Commission's opinion in Part II, together with your assessment:

Regarding the clause on selected impacts
The Commission requests that point 8 of the selected impacts clause be amended. Expediency review of the clause on selected impacts be completed.
The comment was partly accepted.
Grounds: Point 8. The examination of expediency has been modified.

The Commission asks the submitter to indicate the non-application of the bureaucracy and cost reduction mechanism in the clause on selected impacts in point 9.
Comment accepted

Regarding the impact on the general government budget
The document indicates unaccounted-for impacts on the public sector budget. The Commission requests that the document be submitted for the next stage of the legislative process once the issue of funding has been resolved.
Comment accepted

Regarding impacts on the business environment
The Commission asks the submitter to complete the Business Environment Impact Analysis.
Comment accepted
Grounds: A reference to 'gold-plating' has been added to point 3.1.4.

Furthermore, the analysis must specify the locations of regulations Nos 3, 4, 6, 10, 15 and 17.
Comment accepted

At the same time, the Commission proposes to quantify the impacts on: digital platform operators (Regulation No 5), short-term rental service providers (Regulation No 6), suppliers of goods from third countries engaged in distance sales to the domestic market, taxable persons – operators of electronic platforms (Regulation No 13), taxable persons facilitating the supply of services via electronic interfaces, and taxable persons moving goods belonging to other taxable persons within the EU (Regulation No 14), whilst the Commission recommends consulting the entities concerned to estimate the costs, or using the business environment cost calculator to quantify the administrative burden.
In cases where quantification is not possible, the Commission recommends adding a more detailed qualitative description of the expected impacts of the submitted material on the business environment, including possible impacts on small and medium-sized enterprises (SMEs).

Comment accepted
Grounds: It is not possible to identify the affected parties in advance; however, a more detailed qualitative description of the anticipated impacts of the submitted document on the business environment has been included in relation to the identified regulations.

The analysis also fails to take into account other regulations affecting the business environment, as set out in the explanatory memorandum and the document itself:

- Article I point 41 – it is proposed to expand the information to be included in the tax return submitted,
- Article I point 51 and 52 – It is proposed to add a provision on the reverse charge mechanism,
- Article I § 85o(11) to (13) – provisions on fines,
- Article II point 1 and 2 – restriction of the amount of food supplements.

In cases where quantification is not possible, the Commission recommends adding a more detailed qualitative description of the expected impacts of the submitted material on the business environment, including possible impacts on small and medium-sized enterprises (SMEs).
The comment was partly accepted.
Grounds: Description of the regulations relating to Article I, points 41, 51, 88 and to Article II, points 1 and 2 have been added.
The regulation has not been added to Article I, point 52. Grounds: The deletion of the word 'taxable' in § 69(2) (a) and (b) constitutes a legislative-technical clarification in the context of the transposition of Article 3 of Directive (EU) 2025/516 (point 7, Article 194(1), second subparagraph). The aim is to bring national legislation into line with European Union law and to standardise the terminology used in the application of the reverse charge mechanism. The modification does not affect the scope or the conditions for the application of the reverse charge procedure, but clarifies the wording of the provision so that it corresponds to the harmonised EU framework. This is a legislative-technical clarification with no quantifiable impact on the business environment.

The Commission requests the proposer to include in the Business Impact Assessment a more detailed comparison of the originally proposed and the currently submitted electronic invoicing model, including an assessment of the extent of the reduction in the regulatory burden, the number of entities affected that have been excluded from the scheme, as well as the estimated reduction in implementation and operational costs and the impact on the 'gold-plating' originally identified. At the same time, the Commission requests the addition of a more detailed justification and description of the methodology for the calculations used, in order to make it possible to objectively assess whether the declared savings actually offset the new regulatory and administrative burdens on the business environment.
<u>The comment was partly accepted.</u>
Grounds: The changes currently proposed in the field of electronic invoicing do not constitute a change to the originally proposed model of electronic invoicing approved by Act No 385/2025 amending Act No 222/2004 on value added tax, as amended, and amending certain acts. Until 30 June 2030, the hitherto not effective obligation on customers to report data from electronic invoices for domestic transactions has been temporarily suspended. The calculation method used was based precisely on the data that formed part of the calculations carried out as part of the Analysis of Impacts on the Business Environment (LP/2025/396 – Act No 385/2025), and the positive impacts on the business environment reflect the negative impacts identified at that time.

Regarding social impacts
The Commission recommends that the social impacts in point 9 of the clause on selected impacts (Selected impacts of the document) be reassessed. If the submitter indicated that there were no social impacts because it considered them marginal, it should state in point 10 of the clause (Notes) why they are negligible.
<u>We do not accept this comment. Explanation of the comment with the submitter.</u>
Grounds: The proposed legislation does not change the economic substance of the value added tax or its impact on the final consumer. From the point of view of the VAT system, the tax is borne by the final consumer, a fact which remains unaffected by the draft Act.
The proposed measure results solely in a change to the mechanism for collecting the tax (i.e. a shift in the obligation to pay VAT from the customer to the supplier or presumed supplier), but not in a change to the economic burden of the tax. For this reason, there is no change in household disposable income or other measurable social impact. The potential effects associated with simplifying tax collection or improving customer convenience do not constitute a social impact within the meaning of the methodology for assessing selected impacts; rather, they are negligible (marginal) impacts that do not warrant specific quantification.
Based on the above, the social impact assessment remains 'nil'.

Regarding gold-plating (in general)
When demonstrating the transposition into Slovak law of Article 1(4) of Directive (EU) 2025/1539 (Article 205(2) of Directive 2006/112/EC, as in force), the Commission considers that the words *'GP-A, a) extension to other entities'* should be introduced in the ninth column of the conformity table, and the words *'area affecting the business environment and social impacts'* should be included in the tenth column of the conformity table, since the Commission considers that voluntary transposition of this provision of the Directive involves gold-plating. In this context, the proposed compliance table should be expanded to include a statement on the justification for gold-plating and the reasons for it at the end of the compliance table. This observation is also appropriately applied by the Commission to the seventh point of the selected impacts clause.
Comment accepted

In demonstrating the transposition into Slovak law of points 1 and 2 of Article 4 of Directive (EU) 2025/516 (Articles 243(3) and 262(2) of Directive 2006/112/EC, as amended), the Commission considers that it is necessary to include the words *'GP-A, (e) earlier transposition'* in the ninth column of the correlation table and to identify the area affected by gold-plating in the tenth column of the correlation table, as the Commission considers that the transposition of those provisions of the Directive before 1 July 2028 constitutes gold-plating. In this context, the proposed compliance table should be expandedto include a statement on the justification for gold-plating and the reasons for it at the end of the compliance table. This observation is also appropriately applied by the Commission to the seventh point of the selected impacts clause.
Comment not accepted
Grounds: This legislative technique was chosen to ensure the timely transposition of Article 4(1) (amendments to Directive 2006/112 with effect from 1 July 2029): The amendment to § 70(2) effective 1 July 2028 is linked to § 68ca (Special scheme for the transfer of own goods), which takes effect on 1 July 2030. And at the same time as the transitional provision, § 85q (Transitional provision relating to the amendment taking effect on 1 July 2028), with effect from 1 July 2028, which provides as follows: "During the period from 1 July 2028 to 30 June 2029, the provisions of § 8a, § 11a, § 23(1), § 49(2)(c), § 55(3)(c), § 69(6), § 70(2) and (4), § 80(1)(e) to (g) and § 80(4)(f), as amended until 30 June 2028, provided that the dispatch or transport of goods under the call-off stock procedure commenced no later than 30 June 2028."

In demonstrating the transposition into Slovak law of points 4, 5 and 17 of Article 5 of Directive (EU) 2025/516 (Articles 217, 218 and 264 of Directive 2006/112/EC, as amended), the Commission considers that the words '*GP-A, (e) earlier transposition*' should appear in the ninth column of the correlation table and that the area affected by gold-plating should be identified in the tenth column of the correlation table, as the Commission considers that the transposition of those provisions of the Directive before 1 July 2030 constitutes gold-plating. In this context, the proposed compliance table should be expanded to include a statement on the justification for gold-plating and the reasons for it at the end of the compliance table. This observation is also appropriately applied by the Commission to the seventh point of the selected impacts clause.
Comment not accepted
Grounds:
Points 4 and 5 – The amendment take effect on 1 July 2030, but it is already in force (Article I of Act No 385/2025 amending Act No 222/2004 on value added tax, as amended, and amending certain other Acts). § 71(1)(a) and (b), with effect from 1 July 2030, is also linked to the transitional provision. § 85o (Transitional provisions on electronic invoicing and the reporting of data to the Financial Directorate), paragraph (1) of which stipulates the following: From 1 January 2027 to 30 June 2030, the procedure pursuant to § 71 to § 76 as amended until 30 June 2030 shall apply, unless paragraphs (2) to (8) and (15) stipulate otherwise.'.
Point 17 – The amendment take effect on 1 July 2030, but it is already in force (Article I of Act No 385/2025 amending Act No 222/2004 on value added tax, as amended, and amending certain other Acts).

14. Opinion of the Commission on the assessment of selected impacts from final assessment No
(if carried out pursuant to point 9.1 of the Uniform Methodology)

☐ **Agree** ☐ **Agree with a suggestion for reworking** ☐ **Disagree**

Please provide comments from the Commission's opinion in Part II, together with your assessment: