Message 001

Communication from the Commission - TRIS/(2026) 1990

Directive (EU) 2015/1535

Notification: 2026/0391/SK

Notification of a draft text from a Member State

Notification – Notification – Notifzierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késéseket - Non fa decorrere la mora - Atidėjimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħx il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20261990.EN

1. MSG 001 IND 2026 0391 SK EN 22-07-2026 SK NOTIF

2. Slovakia

3A. Úrad pre normalizáciu, metrológiu a skúšobníctvo SR
Odbor skúšobníctva a európskych záležitostí
Centrálna jednotka pre smernicu (EÚ) 2015/1535
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3B. Ministerstvo financií SR

4. 2026/0391/SK - C50A - Foodstuffs

5. Draft Act amending Act No 222/2004 on value added tax, as amended, and amending certain acts

6. Sweetened non-alcoholic beverages

7.

8. Submitted for notification is Article III of the draft Act amending Act No 222/2004 on value added tax, as amended, and amending certain acts, namely the amendment to Act No 251/2024 on the taxation of sweetened non-alcoholic beverages and amending certain acts.

The aim of the proposed amendment to the Act on the taxation of sweetened non-alcoholic beverages and amending certain acts is to prevent the circumvention of tax liability through the misleading labelling of sweetened non-alcoholic beverages. At the same time, following an amendment to the VAT Act establishing the right to lodge an objection to a notice of the lapse of entitlement to a refund of excess value added tax, corresponding provisions are also being introduced into the Act on the taxation of sweetened non-alcoholic beverages, given the similar nature of the two taxes.

9. Based on the findings and experience gained from practical application to date, and with the aim of eliminating the increasingly common practice of deliberately circumventing tax liability by misleadingly labelling sweetened non-alcoholic beverages (particularly fruit syrups) enriched with vitamins, minerals and certain other substances as food supplements, it is proposed to set the maximum volume of consumer packaging for a food supplement (which is not subject to the tax) at 150 ml.

9a. Setting a maximum volume for consumer packaging of food supplements that are not subject to the tax on sweetened non-alcoholic beverages will eliminate the risk of such supplements being misused to circumvent tax obligations. This is because most genuine food supplements are placed on the market in smaller packaging.

9b. Meeting fiscal targets and securing projected state budget revenue, as well as eliminating conduct that distorts competition.

9c. Setting a maximum volume for consumer packaging of food supplements that are not subject to the tax on sweetened non-alcoholic beverages is the regulatory approach that places the least administrative burden on both businesses and the tax administrator.

10. Reference to the basic texts: The basic texts were forwarded with an earlier notification:
2024/0515/SK

11. No

12.

13. No

14. No

15. Yes

16.
TBT aspects: No

SPS aspects: No

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