D r a f t

ACT

of 2026

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

The National Council of the Slovak Republic has passed the following act:

Article I

Act No 222/2004 on value added tax, as amended by Act No 350/2004, Act No 651/2004, Act No 340/2005, Act No 523/2005, Act No 656/2006, Act No 215/2007, Act No 593/2007, Act No 378/2008, Act No 465/2008, Act No 83/2009, Act No 258/2009, Act No 471/2009, Act No 563/2009, Act No 83/2010, Act No 490/2010, Act No 331/2011, Act No 406/2011, Act No 246/2012, Act No 440/2012, Act No 360/2013, Act No 218/2014, Act No 268/2015, Act No 360/2015, Act No 297/2016, Act No 298/2016, Act No 334/2017, Act No 112/2018, Act No 323/2018, Act No 368/2018, Act No 369/2018, Act No 317/2019, Act No 318/2019, Act No 368/2019, Act No 344/2020, Act No 186/2021, Act No 346/2021, Act No 408/2021, Act No 222/2022, Act No 516/2022, Act No 9/2023, Act No 309/2023, Act No 530/2023, Act No 102/2024, Act No 278/2024, Act No 354/2024, Act No 364/2024, Act No 26/2025, Act No 77/2025, Act No 181/2025, Act No 261/2025, Act No 384/2025 and Act No 385/2025 is amended as follows:

1. In § 4(7), the first sentence and the second sentence read as follows:
   ‘A taxable person pursuant to paragraph (6)(a) may submit an application for tax registration, to which they must attach documents proving their status as a taxable person. The tax authority shall register that person, assign them a tax identification number, and issue a decision on tax registration no later than 21 days from the date of receipt of the application for tax registration, unless the second sentence provides otherwise.’ If there are reasonable doubts as to whether the applicant for tax registration is a taxable person, or whether the information provided in the application for tax registration and the attached documents is complete, true, and correct, the tax office shall, within the deadline for issuing a decision referred to in the first sentence, request the applicant to remove these doubts within eight days of the date of delivery of the request; if the doubts are not removed, the tax office shall immediately issue a decision pursuant to paragraph (10)(b); otherwise, it shall issue a decision on tax registration and assign a tax identification number to the taxable person within 60 days of the date of receipt of the application for tax registration.”

2. In the third sentence of § 4(15), the word ‘and’ is replaced by a comma and the following words are added at the end: ‘and the value of occasional rental of immovable property’.

3. In § 5(1)(c), a comma and the following words are added at the end: ‘or, if it is not the acquisition of goods in the domestic territory from another Member State that is considered exempt from tax under § 44(d).’

4. In § 5(2)(f), the following words are added at the end: ‘or, where they are moving their own goods from the domestic market to another Member State, in respect of which they apply a special scheme in accordance with the provisions of the law in force in that other Member State corresponding to § 68ca’.

5. In the introductory sentence of § 8(4), the words ‘except for the movement of goods which meet the conditions of the call-off stock procedure under § 8a, and’ are deleted.

6. In § 8(7), the words ‘to a person other than a taxable person’ are replaced by the words ‘to a taxable person, or to a legal person other than a taxable person, in respect of whom the acquisition of goods is not subject to tax pursuant to § 11(4) or pursuant to a provision of law in force in another Member State corresponding to § 11(4), or to a person other than a taxable person’.

7. § 8a is deleted.

8. The following § 9(5) to (8) are added:
   ‘(5) Where a taxable person facilitates[5ab]) the supply, within the domestic territory, of a service consisting of short-term letting of accommodation to the same person for a continuous period of not more than 30 nights or the supply of a road transport service to persons through the use of an electronic communications interface, such as an electronic marketplace, electronic platform, electronic portal or similar electronic means, he is deemed to be the taxable person who received and supplied that service himself, unless paragraph (7) or (8) stipulates otherwise.
   (6) Domestic passenger road transport services pursuant to paragraph (5) are defined as road transport operations carried out between two locations within the country; this is without prejudice to § 46.
   (7) Paragraph (5) does not apply if a person supplying a service pursuant to paragraph (5) notifies a taxable person who facilitates the supply of that service,
   a) of an identification number pursuant to § 4, § 4b, § 4c or § 5 or a special identification number allocated pursuant to § 68a or § 68b or pursuant to the provisions of a law applicable in another Member State corresponding to § 68a or § 68b; and
   b) of the fact that they will be the person liable to pay tax for this service.
   (8) Paragraph (5) shall not apply to the supply of services under the special tax scheme pursuant to § 65.’.

9. § 11a is deleted.

10. The following sentence is added to the end of § 16(13):
    ‘The place of supply of a service consisting in facilitating the supply of a service to a person other than a taxable person through the use of an electronic communication interface, such as an electronic marketplace, an electronic platform, an electronic portal or a similar electronic means, is the same as the place of supply of the service the supply of which is facilitated.’.

11. In §16a(1)(b), the words ‘from a Member State pursuant to subparagraph (a)’ are inserted after the word ‘transports’.

12. The following sentence is added to the end of § 16a(3):
‘A supplier of goods or a service applying a special scheme pursuant to § 68b is deemed to have opted for the place of supply of the good or service pursuant to the first sentence.’.

13. In § 23(1), the words ‘and 11a’ are deleted.

14. In § 25a(12), the text ‘(h)’ is replaced by the text ‘(g)’.

15. In §27(2)(a) and (3)(a), the words ‘except for imported goods in respect of which tax is declared and paid in accordance with§ 68cb’ are deleted.

16. § 42a, including the heading, reads as follows:

‘§ 42a
Tax exemption upon the supply of goods or services to a taxable person who facilitates their supply

(1) Where goods are supplied to a taxable person who facilitates the supply of those goods within the European Union in accordance with the first sentence of § 8(7), the supply of goods to that taxable person is exempt from tax.
(2) If the service is supplied to a taxable person who, pursuant to § 9(5), facilitates the supply of that service, the supply of the service to that taxable person is exempt from tax."

17. § 43(4) reads as follows:
‘(4) The transfer of goods by a taxable person from the domestic territory to another Member State for the purposes of their business (§ 8(4)) is exempt from tax if the supply of those goods to another person would be exempt from tax pursuant to paragraph (1); the condition pursuant to paragraph (1)(b) need not be met if the transfer of goods from the domestic territory to another Member State is subject to the special scheme pursuant to § 68ca.’.

18. § 44, including the heading, reads as follows:

‘§ 44
Tax exemption on the domestic acquisition of goods from another Member State

The acquisition of goods in the national territory from another Member State is exempt from tax if:
a) the supply of such goods by a taxable person within the territory of the country would be exempt from tax;
b) the import of such goods would be exempt from tax pursuant to § 48(1), (2), (4) to (9), (11) and (13);
c) the purchaser of the goods were entitled to a full tax refund under § 55a or § 56 to § 58; or

d) it involves acquisition of goods pursuant to § 11(8) if the transfer of goods into the domestic territory from another Member State was subject to special scheme pursuant to § 68ca or pursuant to the provisions of a law in force in another Member State corresponding to § 68ca.’.

19. In the third sentence of § 48d(7), § 68a(12), § 68b(18) and § 68c(23), the words ‘of the tax office’ are replaced by the words ‘of the financial directorate’.

20. In § 49(2)(c) and § 69(6), the words ‘and § 11a’ are deleted.

21. In § 49(10), the words ‘or pursuant to § 68ca’ are inserted after the word ‘68c’ and the following words are added at the end: ‘or in § 68ca(1)(a)’.

22. The following § 49(12) is added:
‘(12) A taxable person who is deemed to have both received and supplied a service themselves in accordance with § 9(5) is entitled to deduct tax on goods and services received in connection with the supply of that service.’.

23. In § 53b(7), the text '(j)' is replaced by the text '(h)'.

24. Footnote 26 reads as follows:
‘[26]) § 22 of Act No 595/2003, as amended.’.

25. In § 55(3)(c), the word ‘or § 11a’ is deleted.

26. In § 55a(6) a comma is inserted after the word ‘§ 68b’, the words ‘or § 68c’ are replaced by the words ‘§ 68c or § 68ca’, and the words ‘or § 68ca(1)(a)’ are inserted after the words ‘and (c)’.

27. In § 56(4), the words ‘and § 68ca’ are inserted after the words ‘§ 68c’ and the words ‘or § 68ca(1)(a)’ are inserted after the words ‘§ 68(1)’.

28. The following § 65(13) is added:
‘(13) The special scheme pursuant to paragraphs (1) to (12) do not apply to short-term accommodation rental services supplied to the same person continuously for a maximum of 30 nights or to passenger transport services by road, if supplied by a taxable person facilitating their supply pursuant to § 9(5).’.

29. The heading above § 68 reads:
'**Special scheme for the application of tax to services supplied to a person other than a taxable person, to distance sales of goods, certain domestic supplies of goods, and to transfers of own goods**'.

30. In § 68(1)(a), the words ‘having its registered office, domicile or usual residence in the European Union,’ are deleted.

31. In § 68(1)(b), point three, after the words ‘not established within the European Union,’ the following words are inserted: ‘to a taxable person or a legal entity that is not a taxable person, for whom the acquisition of the goods is not subject to tax pursuant to

§ 11(4) or pursuant to provisions of a law in force in another Member State corresponding to § 11(4) or”.

32. In § 68(1)(b), the following points four to six are added:
‘4. the supply of goods pursuant to § 13(1)(b), (d) and (f) by a taxable person not established in the Member State in which the place of supply of goods is situated, to a taxable person or to a legal person which is not a taxable person, in respect of whom the acquisition of goods is not subject to tax under § 11(4) or under a provision of the law in force in another Member State corresponding to § 11(4), or to a person other than a taxable person;
5. the supply of goods by a taxable person not established in the Member State in which the place of supply of the goods is situated, where the supply of goods is made without dispatch or transport, or where the transport begins and ends in the same Member State, to a taxable person or to a legal person who is not a taxable person, for whom the acquisition of the goods is not subject to tax pursuant to § 11(4) or pursuant to provisions of a law in force in another Member State corresponding to § 11(4), or to a person other than a taxable person;
6. supply of goods pursuant to § 8(3), supply of a service pursuant to § 9(2) or (3), correction of deducted tax pursuant to § 53(1)(c), adjustment of the deducted tax on goods pursuant to § 54 or § 54d or pursuant to the provisions of the law in force in another Member State corresponding to § 8(3), § 9(2) or (3), § 53(1)(c), § 54 or § 54d, if the taxable person is not established in the Member State to which the goods were moved from another Member State, and the special scheme pursuant to § 68ca has been applied to that movement;’.

33. In § 68a(2), § 68b(2) and § 68c(4), the word ‘if any’ is inserted after the word ‘including’.

34. In § 68a(10)(b), § 68b(13)(b) and § 68c(21)(b), a semicolon and the following words are added at the end: ‘details of the amount of tax for each tax rate, the tax rate and the total amount of tax due are provided only if, during the relevant tax period, a supply to which this special scheme applies took place’.

35. The following § 68a(10)(c) is added:
‘c) any change to the information pursuant to subparagraph (b) in a submitted tax return before the deadline for submitting the tax return expires.’.

36. The first sentence and the second sentence of § 68a(13) and § 68b(19) read as follows:
‘A taxable person pursuant to paragraph (2) must include any changes to the information in a filed tax return after the deadline for filing the tax return has expired in a subsequent tax return no later than three years after the deadline for filing the original tax return. In this subsequent tax return, the taxable person shall indicate the relevant Member State of consumption, the tax period and the amount of tax resulting from the correction.’.

37. The heading of § 68b reads as follows:
‘**Special scheme for the taxation of distance sales of goods within the European Union, certain supplies of goods within the European Union carried out by a taxable person and certain services carried out by a taxable person established within the European Union and not established in the Member State of consumption**’.

38. In § 68b(1), the following points five to eight are added:
‘5. in which goods supplied without dispatch or transport are situated, or which the taxable person chooses for notification that they wish to apply the special scheme, if that Member State is one of several Member States in which the goods supplied without dispatch or transport are situated, and if the taxable person has neither a registered office nor a fixed establishment within the European Union;
6. in which the dispatch or transport of goods both begins and ends, if this is the same Member State, or which the taxable person chooses to designate for the purpose of notifying their intention to apply the special scheme, if that Member State is one of several Member States in which the dispatch or transport of goods both begins and ends, and if the taxable person has neither a registered office nor a fixed establishment within the European Union;
7. in which the supply of goods takes place in accordance with § 13(1)(d) and (f), or which the taxable person chooses for the purpose of notifying their intention to apply the special scheme, if this Member State is one of several Member States in which the supply of goods takes place pursuant to § 13(1)(d) and (f), and if the taxable person has neither their registered office nor a fixed establishment within the European Union;
8. in which the taxable person is registered for the purposes of applying the special scheme for the transfer of own goods pursuant to § 68ca or pursuant to a provision of an applicable law in another Member State corresponding to § 68ca, even if the conditions set out in points two to seven are met;’.

39. In § 68b(1)(c), the following points four and five are added:
‘4. the supply of goods takes place pursuant to § 68(1)(b), point four;
5. goods supplied without dispatch or transport pursuant to § 68(1)(b) point five, are located.’.

40. The first sentence of § 68b(2) reads as follows:
‘If a taxable person that supplies goods or services pursuant to § 68(1)(b), other than a taxable person who exclusively supplies goods or services that are exempt from tax without the right to deduct input tax, decides to apply the special scheme and the Member State of identification is the domestic territory, or chooses the domestic territory as the Member State of identification, it is obliged to notify the tax office of the commencement of this activity.’.

41. In § 68b(7), the words 'to seven' are inserted after the word 'four'.

42. In § 68b(13)(b), a comma and the words ‘except for supplies of goods and services that are exempt from tax without the right to deduct input tax’ are inserted after the word ‘period’.

43. The following § 68b(13)(c) is added:
‘c) any change to the information pursuant to subparagraph (b) in a submitted tax return before the deadline for submitting the tax return expires.’.

44. § 68b(14) and (15) read as follows:
‘(14) If goods are supplied without dispatch or transport, or are dispatched or transported to or from other Member States, the taxable person referred to in paragraph (2) must also be required to state in their tax return the total value of the goods supplied pursuant to

§ 68(1)(b), excluding tax, the amount of tax for each tax rate, the tax rate and the total amount of tax due, broken down by Member State in which the goods are supplied without dispatch or transport, or to or from which the goods are dispatched or transported, where the supply is made pursuant to § 68(1)(b) point one and point three to six. If an adjustment is made to the tax deducted on goods pursuant to § 68(1)(b) point six, the taxable person referred to in paragraph (2) must also state in their tax return the facts that led to the adjustment of the input tax and the amount of tax due, and, in the case of capital assets pursuant to § 54(2)(a) and (d), the date of the start of the period for adjusting the input tax, which begins after the transfer.
(15) If the taxable person referred to in paragraph (2) supplies goods pursuant to § 68(1)(b) point one and point three to six, the tax return must also include the tax identification number or VAT number assigned by each Member State in which the goods are supplied without dispatch or transport, or to or from which the goods are dispatched or transported, if such a number has been assigned to the taxable person by the relevant Member State.'.

45. In § 68b(16), the words 'point two' are inserted after the words '§ 68(1)(b)'.

46. In § 68c(4), a comma and the words 'a statement that it is a person deemed to have received and supplied the goods pursuant to the second sentence of § 8(7)' are inserted after the words 'tax number'.

47. In § 68c(6) the second sentence reads:
'In the notification, the intermediary must state their registration identification number assigned pursuant to paragraph (7)(b), as well as their business name, address, email address including any websites, the tax identification number or national tax number of the represented taxable person, and a declaration that the represented taxable person is a person who is deemed to have received and supplied the goods in accordance with the second sentence of § 8(7).'.

48. The following § 68c(21)(c) is added:
'c) any change to the information pursuant to subparagraph (b) in a submitted tax return before the deadline for submitting the tax return expires.'.

49. The first and second sentence of § 68c(24) read as follows:
'A taxable person pursuant to paragraph (2) must include any changes to the information in a filed tax return after the deadline for filing the tax return in a subsequent tax return within three years after the deadline for filing the original tax return.'. In this subsequent tax return, the taxable person shall indicate the relevant Member State of consumption, the tax period and the amount of tax resulting from the correction.'.

50. § 68ca, including the heading, reads as follows:

'§ 68ca
Special scheme for the movement of one's own goods

(1) For the purposes of the application of the special scheme for the transfer of own goods,
a) the transfer of own goods means the transfer of own goods from one Member State to another Member State, which is regarded as a supply of goods for

consideration pursuant to § 8(4), except for the transfer of goods where no right to deduct tax in full arises under the legislation of the Member State to which those goods were transferred;

b) the Member State of identification means the Member State;

1. in which the taxable person is established, and if the taxable person is not established within the European Union, the Member State in which the taxable person has an establishment;

2. in which the taxable person has an establishment and which they choose for the purpose of notifying their intention to apply this special scheme, if they are not established within the European Union and have more than one establishment within the European Union;

3. in which the dispatch or transport of goods begins, if the taxable person has neither a registered office nor a establishment within the European Union;

4. which they choose for notification that they wish to apply this special scheme if that Member State is one of several Member States in which dispatch or transport of the goods begins and if the taxable person does not have a registered office or establishment within the European Union;

5. which is the Member State of identification for the purposes of applying the special scheme pursuant to § 68b, even if the conditions set out in points one to four are met.

(2) If a taxable person who moves their own goods pursuant to paragraph (1)(a) opts to apply this special scheme, and the Member State of identification is the domestic territory or the taxable person chooses the domestic territory as the Member State of identification, they shall notify the tax office of the commencement of this activity. A taxable person pursuant to the first sentence must state, in the notification of commencement of application of this special scheme, their business name, address, email address including any websites and other details specified in special legislation.[28aa)] The tax office shall notify the taxable person that it permits them to apply this special scheme; no appeal may be lodged against this decision. For the purposes of applying this special scheme, a taxable person shall use the tax identification number assigned to them pursuant to § 4, § 4b, § 4c or § 5.

(3) If the taxable person who has submitted the notification of the start of application of this special scheme does not meet the conditions for application of the special scheme, the tax office shall issue a decision that it is not permitting them to apply this special scheme; the taxable person may lodge an appeal against this decision.

(4) The taxable person referred to in paragraph (1)(b) point two and four is required to apply the special scheme until the end of the second calendar year following the calendar year in which they began to apply the special scheme.

(5) The taxable person referred to in paragraph (2) must not be identified for the application of this special scheme in another Member State.

(6) The taxable person referred to in paragraph (2) must apply the special scheme to all transfers of own goods carried out by that taxable person pursuant to paragraph (1)(a).

(7) The taxable person referred to in paragraph (2) must inform the tax office of any change in the information set out in the notification pursuant to paragraph (2).

(8) The taxable person referred to in paragraph (2) must notify the tax office of the cessation of activity or change of activity to the extent that they no longer meet the conditions for the application of the special scheme.

(9) The tax office shall revoke the permit for the taxable person referred to in paragraph (2) to apply the special scheme if

a) the taxable person notifies the tax office that they have ceased to carry out the activity pursuant to paragraph (1)(a);
b) it may be presumed that the taxable person has ceased to carry out the activity pursuant to paragraph (1)(a);
c) the taxable person no longer fulfils the conditions for the application of the special scheme; or
d) the taxable person repeatedly fails to comply with the obligations relating to the application of the special scheme.

(10) The tax office shall issue a decision cancelling the permit pursuant to paragraph (9); the taxable person referred to in paragraph (2) may file an appeal against this decision, which has no suspensive effect. The cancellation of the permit invalidates the tax identification number for the purposes of the application of this special scheme.

(11) The tax period for which a taxable person referred to in paragraph (2) is required to submit a tax return is a calendar month; a tax return must also be submitted for the tax period in which the taxable person did not move their own goods pursuant to paragraph (1)(a). The tax return must be submitted by the end of the calendar month following the end of the calendar month for which the tax return is being submitted. If the deadline for submitting the tax return falls on a Saturday, Sunday or holiday, that day is the last day of the submission period.

(12) A taxable person referred to in paragraph (2) is required to state the following in their tax return:
a) the tax identification number pursuant to paragraph (2) issued in the national territory and the total value, exclusive of tax, of the goods transferred pursuant to paragraph (1)(a) for the tax period in which the tax liability arose, broken down by Member State to which those goods are transferred;
b) the individual tax identification number or the tax identification number of the Member State from which the goods are transferred, if available, if the goods are dispatched or transported from a Member State other than the national territory, and the total value, exclusive of tax, of the goods transferred pursuant to paragraph (1)(a), broken down by Member State to which those goods are transferred;
c) any change in details that is known up to the expiry of the deadline for submitting this tax return.

(13) If any change to the information provided in a tax return submitted pursuant to paragraph (12) becomes known after the deadline for submitting the tax return, the taxable person referred to in paragraph (2) must include it in a subsequent tax return within three years after the deadline for submitting the original tax return. In the subsequent tax return, the taxable person shall specify the relevant Member State from and to which their own goods are dispatched or transported, the tax period, and the value of the goods moved resulting from the correction.

(14) The amounts in the tax return are expressed in euros. If the value of the goods transferred has been specified in a currency other than the euro, the reference exchange rate set and published by the European Central Bank or the National Bank of Slovakia[5a)] for the last day of the relevant tax period or for the following day, if this exchange rate had not been set and published for the last day of the tax period, shall be used to convert this value into euros.

(15) A taxable person referred to in paragraph (2) may not, in a tax return pursuant to paragraph (12), claim a deduction of tax on goods and services relating to the

movement of their own goods in respect of the individual Member States from and to which the goods are dispatched and transported.

(16) For the purposes of applying § 8(3), § 9(2), § 53(1)(c), § 54 or § 54d, an acquisition of goods in Slovakia from another Member State that is exempt from tax under § 44(d) shall be deemed to be an acquisition in respect of which the tax has been deducted in full.

(17) A taxable person referred to in paragraph (2) must keep records of the transfer of goods pursuant to paragraph (1)(a) to the extent specified in special legislation[28ac] so that the tax office or the tax administrator of another Member State from and to which the goods have been dispatched or transported can verify the accuracy of the information in the return pursuant to paragraph (12), and must keep records for a period of ten years from the end of the calendar year in which it transferred the goods pursuant to paragraph (1)(a). A taxable person referred to in paragraph (2) must, upon request, make these records available by electronic means to the tax office or the tax administrator of another Member State from which and to which the goods were dispatched or transported.'.

51. § 68cb, including the heading above the section and the heading, reads as follows:

'Tax administration in the application of special schemes

§ 68cb

Administration of taxes in application of special schemes pursuant to §§ 68a to 68c

(1) If the Member State of identification is the Slovak Republic, the administration of tax relating to the special scheme for the application of tax to the supply of goods and services pursuant to § 68(1), where the supply location is in another Member State that is the Member State of consumption, is subject to special legislation[33] unless stipulated otherwise by special legislation[28ad] and § 68a to 68c.

(2) If the Slovak Republic is the Member State of consumption, special legislation[33] shall apply to the administration of tax, unless stipulated otherwise by special legislation[28ad]. If a taxable person is registered for the purposes of applying a special scheme pursuant to the provisions of an applicable law in another Member State corresponding to § 68a to 68c, they shall deliver documents to the tax office by electronic means; § 68(3) applies mutatis mutandis to such delivery. Documents are delivered to a taxable person pursuant to the second sentence to the email address notified to the Member State of identification upon commencement of business; § 68(4) applies mutatis mutandis to such delivery.

(3) If a special scheme pursuant to § 68c applies to the sale of goods and the Member State of consumption is the Slovak Republic, the taxable person represented by the intermediary and the intermediary applying the special scheme on behalf of that taxable person are jointly and severally liable for the tax not paid on the sale of goods.

(4) If the Member State of consumption is the Slovak Republic and a non-resident has declared an incorrect amount of tax or has failed to declare any tax in their tax return, the simplified assessment procedure shall be applied to assess the tax or the tax difference.[33]

(5) If a taxable person identified for the application of a special scheme pursuant to §§ 68a to 68c or pursuant to the provisions of an applicable law in another Member State corresponding to §§ 68a to 68c corrects an incorrectly indicated tax amount or

a tax not indicated in the tax return, Part 3 of the tax return is deemed to be a supplementary tax return within the scope of those corrections.

(6) If the Member State of consumption is the Slovak Republic, a person who applies or has applied a special scheme pursuant to §§ 68a to 68c or pursuant to the provisions of an applicable law in another Member State corresponding to §§ 68a to 68c

a) must submit a special form to the tax office by electronic means within 30 days of the date on which it is established that it has not submitted a tax return if more than 3 years have elapsed since the initial submission deadline;

b) must submit a special form to the tax office by electronic means within 30 days of the date on which it is established that it has not declared tax or that the tax due is higher than that declared in the tax return submitted, if more than three years have elapsed since the deadline for submitting the original tax return;

c) must submit a special form to the tax office by electronic means within 30 days of the date on which it is established that it has not declared tax or that the tax is higher than that declared in the submitted final tax return[28ae)] or in previous tax returns after submission of the final tax return; or

d) may submit a special form to the tax office by electronic means if they have discovered that the tax should be lower than that stated in a submitted tax return, if more than three years have elapsed since the deadline for submitting the original tax return, in a submitted final tax return or in previous tax returns after the submission of the final tax return.

(7) The special form pursuant to paragraph (6) specifies

a) the tax period for which no tax return has been submitted, and all the information required to calculate the total tax due on goods and services, in the case of the obligation pursuant to paragraph (6)(a);

b) the tax period to which the correction relates and the amount of tax resulting from the correction, in the case of a correction pursuant to paragraph (6)(b) to (d).

(8) The special form pursuant to paragraph (6) is considered a tax return; the specimen of the special form shall be published by the Financial Directorate on its website. If a correction pursuant to paragraph (6)(b) to (d) relates to an incorrectly stated amount of tax or to tax not stated in the tax return, the final tax return or a tax return submitted prior to the submission of the final tax return, that part of the special form is, to the extent of such corrections, be deemed to be a supplementary tax return.

(9) A person pursuant to paragraph (6) must pay, within the time limit for submission of the special form pursuant to paragraph (6)(a) to (c), the tax calculated on the basis of the information pursuant to paragraph (7)(a) or resulting from the correction pursuant to paragraph (7)(b).

52. The following § 68cc, including the heading, is inserted after § 68cb:

‘§ 68cc

Administration of taxes in the application of the special scheme pursuant to § 68ca

(1) If the Member State of identification is the Slovak Republic and the goods are dispatched or transported to another Member State, tax administration relating to the special scheme pursuant to § 68ca is subject to specific legislation,[33)] unless otherwise stipulated in special legislation[28ad)] or § 68ca.

(2) If the goods are dispatched or transported from another Member State to the national territory and the Slovak Republic

a) is not the Member State of identification for the application of the special scheme pursuant to § 68ca, tax administration is subject to special legislation[33)] unless stipulated otherwise by special legislation; [28ad)] or
b) is the Member State of identification, tax administration is subject to special legislation[33)] unless stipulated otherwise by special legislation[28ad)] or § 68ca.

(3) If the Member State of identification is the Slovak Republic and a taxable person applying the special scheme pursuant to § 68ca who is a foreign entity does not have an activated electronic mailbox pursuant to special legislation,[33a)] it must designate, for the purposes of electronic communication with the tax office, a representative who has an activated electronic mailbox pursuant to special legislation.[33a)]

(4) If the Member State of identification is a Member State other than the Slovak Republic, documents relating to this special scheme is delivered by
a) the taxable person to the tax office by electronic means, with § 68(3) applying mutatis mutandis to delivery;
b) the tax office to the taxable person at the email address notified to the Member State of identification upon commencement of business, with § 68(4) applying mutatis mutandis to delivery.'.

53. In § 69(2), a comma and the words 'a taxpayer assigned a tax identification number pursuant to § 5 or a person registered for tax pursuant to § 7' are inserted after the words 'domicile in the national territory'.

54. In § 69(2)(a) and (b), the word 'taxable' is deleted.

55. § 69(2)(b) point one reads as follows:
'1. distance sales of goods pursuant to § 14(1) or supplies of goods where a foreign person applies the special scheme pursuant to § 68b or pursuant to the provisions of a law applicable in another Member State corresponding to § 68b;'.

56. The following point five is added to § 69(2)(b):
'5. goods for the supply of which a foreign person from another Member State or from a third State who is a trader applies the special scheme pursuant to § 66.'.

57. In § 69(8), the words '§ 69aa or' are inserted after the word 'if'.

58. The following § 69aa, including the heading, is inserted after § 69a:

'§ 69aa
The person liable to pay tax upon the import of goods in a special case

(1) If, in the case of distance sales of goods imported into the national territory from third countries that are not subject to excise duty, in a consignment the intrinsic value of which does not exceed EUR 150, the special scheme pursuant to § 68c or pursuant to the provisions of a law applicable in another Member State corresponding to § 68c is not applied and the dispatch or transport of those goods ends in the national territory, the person liable to pay the tax on the importation of the goods is the supplier of the goods; if, in accordance with the second sentence of § 8(7), the taxable person facilitating the distance sale of those goods has itself received and supplied those goods, the person liable to pay the tax on the importation of the goods is that taxable person.

(2) If the person pursuant to paragraph (1) is not established within the European Union and has a registered office or and establishment involved in the supply of goods pursuant to paragraph (1) in a third country with which the European Union has not concluded an agreement on mutual assistance, combating fraud and the recovery of claims in the field of value added tax, that person must designate a representative established within the European Union to fulfil the obligation to pay tax on the importation of goods pursuant to paragraph (1).
(3) A representative pursuant to paragraph (2) must, using a form the specimen for which is to be specified and published by the Financial Directorate on its website, notify the Financial Directorate that a person pursuant to paragraph (1) has designated them as a representative to fulfil the obligation to pay tax on the import of goods pursuant to paragraph (1), and must do so without delay following such designation; upon request by the customs office, the representative pursuant to paragraph (2) must make the documents proving this designation available electronically without delay.
(4) For the purposes of fulfilling the obligations set out in paragraphs (1) to (3) and paragraphs (5) to (7), a person pursuant to paragraph (1) and a representative pursuant to paragraph (2) must communicate with the customs office electronically proceeding pursuant to special legislation;[33a]) if the person pursuant to paragraph (1) or the representative pursuant to paragraph (2) is a foreign person and does not have an activated electronic mailbox pursuant to special legislation,[33a)] they must designate, for the purposes of electronic communication with the customs office, a representative who has an activated electronic mailbox pursuant to special legislation.[33a)]
(5) If the tax on the importation of goods pursuant to paragraph (1) has not been paid by the person liable to pay the tax pursuant to paragraph (1) or by a representative designated by that person pursuant to paragraph (2), the tax may also be paid by the recipient of the consignment pursuant to paragraph (1); the customs office shall notify the consignee of this fact and set a deadline for payment of the tax.
(6) The supply of goods pursuant to paragraph (1) within the national territory is not subject to the application of the special scheme pursuant to § 68b or to the provisions of a law applicable in another Member State corresponding to § 68b. If a representative pursuant to paragraph (2) has been designated to fulfil the obligation to pay the tax on the importation of goods, that representative is also the person liable to pay the tax on the supply of those goods. If the person pursuant to paragraph (1) or the representative pursuant to paragraph (2) is not a payer, it becomes a payer by supplying goods pursuant to paragraph (1). § 4(2) or § 5(3) shall apply mutatis mutandis to the registration obligation of a person pursuant to the second sentence, and § 4(4) or § 5(3) shall apply mutatis mutandis to the tax authority's tax registration procedure.
(7) If a representative pursuant to paragraph (2) is a person other than a debtor pursuant to customs legislation, the debtor pursuant to customs legislation is jointly and severally liable for import tax pursuant to paragraph (1) not paid by this representative.'.

59. § 70(2)(g) and (h) are deleted.

Subparagraphs (i) to (j) become subparagraphs (g) and (h).

Footnote 28dc is deleted.

60. § 70(4)(d) is deleted.

61. The following § 70(12) and (13) are added:

‘(12) A taxable person, other than a taxable person pursuant to § 9(5), who facilitates, within the European Union, the supply of a service pursuant to § 9(5) through the use of an electronic communication interface such as an electronic marketplace, electronic platform, electronic portal or similar electronic means, must keep detailed records[28g)] of those supplies in such a way as to enable the tax office to verify that the tax has been applied correctly and to make them available by electronic means at the request of the tax office. These records are retained until the end of the calendar year in which ten years have elapsed since the end of the year to which they relate.

(13) A taxable person who transports goods belonging to another taxable person on its behalf from the domestic territory to another Member State (§ 8(4)) without that person’s express instruction, must inform that other taxable person, at the latest at the time of transport or dispatch of those goods, that the goods will be or are being transported.”.

62. In § 71(2), the second sentence is deleted.

63. The following sentence is added to the end of § 71(5): ‘The obligation pursuant to the second sentence does not apply to a taxable person who is not a payer in the case of an invoice for a supply of goods or services to be received in relation to the supply of a tax-exempt letting of immovable property pursuant to § 38(3), if that immovable property is not included in commercial property pursuant to special legislation;[29aaaaa)] this does not apply if that taxable person is required to ensure that it is able to receive an electronic invoice in relation to its other transactions.’.

Footnote 29aaaaa reads as follows:
‘[29aaaaa]) § 2(m) of Act No 595/2003, as amended.’.

64. In the introductory sentence of § 72(9), the words ‘(a) and (b)’ are deleted.

65. The following § 72(10)(d) to (e) are added:
‘d) from the date of receipt of payment made prior to the supply of the goods or services pursuant to subparagraph (a);
e) transfers of own goods under the special scheme pursuant to § 68ca.’.

66. § 72(11)(c) reads as follows:
‘(c) is or is to be provided to the Ministry of Defence of the Slovak Republic in connection with contracts in the field of defence and state security;’.

67. The following § 72(11)(d) is added:
‘d) is associated with classified information[29aac]) or restricted information,[29aaca]) requires classified information or restricted information, or contains classified information or restricted information.’.

Footnotes 29aac and 29aaca read as follows:
‘[29aac]) For example § 2(a) of Act No 215/2004 on the protection of classified information and on amendments to certain acts.
[29aaca]) § 3a of Act No 215/2004, as amended by Act No 367/2024.

68. § 73(1)(f) is added, which reads as follows:

‘f) from the end of the calendar month in which the goods or services were supplied, where the place of supply is in another Member State, if the person liable to pay the tax is the recipient of the goods or services.’.

69. In § 73(1)(f), the words ‘from the end of the calendar month’ are replaced by the words ‘from the date’.

70. In § 73(3), the word ‘this’ is replaced by the words ‘the next working’.

71. § 74(2) reads as follows:
‘(2) An invoice need not contain
a) the tax identification number of the recipient of the goods or services, in the case of goods moved under the special scheme for the movement of own goods pursuant to § 68ca;
b) the particulars pursuant to paragraph (1)(g) to (i) if, by reference to the quantity or scope and type of goods or services, the taxable amount of a supply of goods or services with the place of supply in another Member State can be determined and the person liable for payment of VAT is the recipient of the goods or services.’.

72. The following sentences are added at the end of § 79(6): ‘The tax office shall issue a notice of lapse of the right to a refund of excess deduction, against which the taxpayer may lodge an objection within eight days from the date of its receipt; missing the deadline for lodging an objection cannot be excused pursuant to special legislation. [29bb)] If the tax office recognises the objection, the right to a refund of excess deduction is does not lapse and the tax office shall continue the tax audit. No appeal may be lodged against a decision on an objection.’.

Footnote 29bb reads as follows:
[29bb)] § 29 of Act No 563/2009, as amended by Act No 435/2013.

73. At the end of § 79a(2), a comma and the following words are added: ‘nor the period from the day following the expiry of the time limit for the refund of the excess deduction under § 79(1), (2) or (5) until the day on which the tax office resumes the tax audit pursuant to § 79(6)”.

74. At the end of § 80(1), a comma and the following words are added: ‘except for goods it has moved under the special scheme for moving own goods pursuant to § 68ca’.

75. At the end of § 80(1), a comma and the following words are added: ‘except for goods it has moved under the special scheme for moving own goods pursuant to § 68ca’.

76. In § 80(1)(d), the words ‘or § 16’ shall be inserted after the words ‘§ 15(1)’.

77. § 80(1)(e) reads as follows:
‘(e) it has supplied goods other than those pursuant to (a) or (c) to a taxable person or a legal person other than a taxable person who is identified for tax purposes in another Member State and who is liable to pay tax pursuant to the provisions of an applicable law in another Member State corresponding to § 69(2).’.

78. § 80(1)(f) and (g) are deleted.

79. In the introductory sentence of § 80(4)(a), the word ‘corrective’ is replaced by the word ‘electronic’ and, after the words ‘paragraph (5)’, the comma and the words ‘that ire changing,’ are deleted.

80. In § 80(4)(b), the word ‘assignee’ is replaced by the word ‘customer’.

81. In § 80(4), a comma and the following words are added at the end: ‘except for goods it has moved under the special scheme for moving own goods pursuant to § 68ca’.

82. § 80(4)(f) is deleted.

83. In § 80(5)(c) point three, the words ‘(h) in the part following the semicolon,’ are deleted.

84. § 80(8) reads as follows:
Data pursuant to paragraph (4)(a) and paragraphs (6) and (7) is reported by electronic message pursuant to special legislation governing the uniform data message format or by means of a delivery service. If a delivery service is used to transmit an electronic invoice, the obligation to report the data pursuant to paragraph (5) is deemed to have been complied with upon handover of the electronic invoice to the delivery service. The Financial Directorate shall retain the data pursuant to paragraph (4)(a) and paragraphs (6) and (7) while the right to assess tax remains in force. Information concerning the supply of goods or services that is subject to notification pursuant to paragraph (4)(a) and paragraphs (6) and (7) may not be disclosed to either the supplier or the customer of that supply.’.

85. In § 80a(5), the comma and the words ‘that are changing’ after the words ‘and (4)’ are deleted.

86. § 80a(8) reads as follows:
Data pursuant to paragraphs (3) to (5) is reported by electronic message pursuant to special legislation governing the uniform data message format or by means of a delivery service. If a delivery service is used to transmit an electronic invoice, the obligation to report the data pursuant to paragraphs (3) to (5) is deemed to have been complied with upon handover of the electronic invoice to the delivery service. The Financial Directorate retains the data pursuant to paragraphs (3) to (5) while the right to assess tax remains in force. Information concerning the supply of goods or services that is subject to notification pursuant to paragraphs (3) and (5) may not be disclosed to either the supplier or the customer of that supply.’.

87. In § 85o(1), the number ‘15’ is replaced by the number ‘14’.

88. In § 85o(2), the last sentence reads as follows:
‘A taxpayer may not issue an electronic invoice pursuant to paragraph (4) in a transaction pursuant to the first sentence if the recipient of the transaction is the Slovak Information Service, Military Intelligence, the Ministry of Defence of the Slovak Republic in a transaction intended to ensure the defence and security of the State [41a)], or if the transaction involves classified information or restricted information, requires classified information or restricted information, or the transaction contains classified information or restricted information.’.

Footnote 41a reads as follows:

‘[41a]) Act No. 319/2002 on the defence of the Slovak Republic, as amended.’.

89. In § 85o(9)(c), the words ‘data from this electronic invoice in the part before the semicolon and’ are inserted after the word ‘reports’ and the words ‘and the data that are being amended’ are deleted.

90. § 85o(10) is deleted.

Existing paragraphs (11) to (24) become paragraphs (10) to (23).

91. In § 85o(10), the words ‘paragraphs (9) and (10)’ are replaced by the words ‘paragraph (9)’ and the following sentences are added at the end: ‘The Financial Directorate shall retain the data pursuant to paragraph (9) while the right to assess tax remains in force. Information concerning the supply of goods or services that is subject to notification pursuant to paragraph (9) may not be disclosed to either the supplier or the customer of that supply.’.

92. § 85o(11) to (13) read as follows:
‘(11) The tax office shall impose a fine of up to EUR 10 000 on a taxpayer pursuant to paragraph (2) who
a) has failed to report the data pursuant to paragraph (9) or has reported the data after the deadline set out in paragraph (9);
b) has failed to report all the data they were obliged to report pursuant to paragraph (9), or has incorrectly reported the data they were obliged to report pursuant to paragraph (9).
(12) The tax authority shall impose a fine of up to EUR 100 000 on a taxpayer pursuant to paragraph (2) if the conduct pursuant to paragraph (11) is repeated.
(13) When determining the amount of the fine pursuant to paragraphs (11) and (12), the tax office shall take into account the severity and duration of the infringement; it shall not impose a fine pursuant to paragraphs (11) and (12) if
a) a payer pursuant to paragraph (2) corrects the incorrectly reported data that they were obliged to report pursuant to paragraph (9), and it follows from the nature of the matter that the data were reported incorrectly due to an obvious error;
b) a payer pursuant to paragraph (2) did not report the data within the deadline set out in paragraph (9) due to a demonstrable technical failure on the part of a certified delivery service provider and reported the data without delay after the failure was remedied.’.

93. In § 85o(15), the words ‘obligations pursuant to paragraphs (9) and (10)’ are replaced by the words ‘obligation pursuant to paragraph (9)’.

94. § 85o(22) and (23) read as follows:
‘(22) If, during the period from 1 January 2027 to 30 June 2030, a document or notice is issued that amends an original invoice issued for supply of goods or services made by 31 December 2026 and specifically and unambiguously refers to it, the same conditions pursuant to §§ 71 to 76, as amended up to 30 June 2030, may be applied to the issue of that document or notice as to the original invoice it amends; if the original invoice is an electronic invoice pursuant to paragraphs (4) or paragraph (20), the document or notice amending it must comply with the same conditions, except for an original electronic

invoice that was not sent by a delivery service, for which the document or notice amending it may also be sent or received by a delivery service.

(23) If, during the period from 1 July 2030, a document or notice is issued which that an original invoice issued for supply of goods or services made before 30 June 2030 and specifically and unambiguously refers to it, the same conditions pursuant to §§ 71 to 76, as amended up to 30 June 2030, may be applied to the issue of that document or notice as to the original invoice it amends, except for a document or notice that amends the original invoice issued for supply of goods or services, the details of which are to be communicated pursuant to § 80, which must be issued as an electronic invoice pursuant to § 71. If the original invoice is an electronic invoice pursuant to paragraphs (4) or paragraph (20), the document or notice amending it must comply with the same conditions, except for an original electronic invoice that was not sent by a delivery service, for which the document or notice amending it may also be sent or received by a delivery service.’.

95. The following § 85p, including the heading, is inserted after § 85o:

‘§ 85p

Transitional provisions concerning amendments effective from 1 January 2027

(1) During the period from 1 January 2027 to 30 June 2028, the supply of gas via a natural gas system located within the European Union, or a network connected to such a system, the supply of electricity, and the supply of heat or cooling via district heating or cooling networks to a taxable person or to a legal person who is not a taxable person, where the acquisition of the goods is not subject to tax pursuant tor § 11(4) or pursuant to the provisions of an applicable law in another Member State corresponding to § 11(4), or to a person other than a taxable person, shall, for the purposes of applying the special scheme under § 68b, as amended until 30 June 2028, be regarded as a distance sale of goods within the European Union, if the taxable person supplying those goods is not established in the Member State in which the place of supply of the goods is located.

(2) If a payer pursuant to § 85o(2) fails to issue an electronic invoice pursuant to § 85o(4) by the deadline pursuant to § 85o(6) during the period from 1 January 2027 to 30 June 2027, the tax office shall not impose a fine on them pursuant to special legislation.[41b])

(3) If, in the case of a payer pursuant § 85o(2), grounds for imposing a fine pursuant to § 85o(11), as amended effective from 1 January 2027, arise during the period from 1 January 2027 to 30 June 2027, the tax office shall not impose a fine on that payer pursuant to § 85o(11), as amended effective from 1 January 2027.

(4) The provisions of § 79(6), as amended effective from 1 January 2027, shall apply if the last day of the period during which compliance with the condition for the expiry of the excess deduction is assessed falls after 31 December 2026.’.

Footnote 41b reads as follows:
‘[41b]) § 155(1) of Act No 563/2009, as amended.’.

96. The following § 85q, including the heading, is inserted after § 85p:

‘§ 85q

Transitional provisions concerning the provisions effective from 1 July 2028

In 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, apply if the dispatch or transport of the goods under call-off stock arrangements began at latest on 30 June 2028.’.

97. In Annex 6, the following point 34 is added:
‘34. 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).’.

Article II

Act No 563/2009 on the administration of taxes (the Tax Code) and on amendments to certain acts, as amended by Act No 331/2011, Act No 332/2011, Act No 384/2011, Act No 546/2011, Act No 69/2012, Act No 91/2012, Act No 235/2012, Act No 246/2012, Act No 440/2012, Act No 218/2013, Act No 435/2013, Act No 213/2014, Act No 218/2014, Act No 333/2014, Act No 361/2014, Act No 130/2015, Act No 176/2015, Act No 252/2015, Act No 269/2015, Act No 393/2015, Act No 447/2015, Act No 125/2016, Act No 298/2016, Act No 339/2016, Act No 267/2017, Act No 344/2017, Act No 177/2018, Act No 213/2018, Act No 368/2018, Act No 35/2019, Act No 221/2019, Act No 369/2019, Act No 390/2019, Act No 46/2020, Act No 198/2020, Act No 296/2020, Act No 312/2020, Act No 416/2020, Act No 421/2020, Act No 45/2021, Act No 395/2021, Act No 408/2021, Act No 39/2022, Act No 250/2022, Act No 325/2022, Act No 395/2022, Act No 433/2022, Act No 496/2022, Act No 519/2022, Act No 59/2023, Act No 507/2023, Act No 508/2023, Act No 87/2024, Act No 102/2024, Act No 251/2024, Act No 279/2024, Act No 153/2025, Act No 384/2025 and act No 385/2025 is amended as follows:

1. The following sentence is added to the end of § 16(7): ‘A supplementary tax return may not be submitted until the expiration of the deadline for lodging an objection to a notice of the termination of a claim pursuant to special legislation,[20ac]), or if an objection has been lodged, until the date of delivery of the decision on the objection to that notice.’.

   Footnote 20ac reads as follows:
   „[20ac]) § 79(6) of Act No 222/2004, as amended.
   § 11(6) of Act No 251/2024, as amended by Act No. ... /2026’.

2. In § 46(10), the following new third sentence is inserted after the second sentence: ‘The days between the date of receipt of the notification of the cessation of entitlement pursuant to special legislation[20ac]) and the date of receipt of the decision to satisfy an objection to that notification are not be counted towards the time limit for carrying out a tax audit.’.

3. In § 55(12)(c), the words ‘the date on which the payment was credited to the account of another tax administrator’ are replaced by the words ‘the date on which the tax difference arose, but not earlier than the date on which the payment was debited from the taxpayer’s account’.

Article III

Act No 251/2024 on the tax on sweetened non-alcoholic beverages and amending certain Acts is amended as follows:

In § 2(a) point one and point two, the following words are added at the end: ‘in packaging with a capacity of at most 250 ml’.

1. In § 8(1)(b) point two, a comma is inserted after the word ‘ice’ and the words ‘or carbon dioxide’ are replaced by the words ‘carbon dioxide, milk or a plant-based milk substitute’.

2. The following sentences are added at the end of § 11(6): ‘The tax office shall issue a notice regarding the lapse of the right to a tax refund pursuant to the first sentence; an

exporter or taxable person pursuant to paragraph 1(d) may lodge an objection to this notice within eight days of the date of its delivery; failure to meet the deadline for lodging an objection cannot be excused pursuant to the Tax Code.[16a]) If the tax office recognises the objection, the entitlement to a tax refund shall not lapse and the tax office shall continue the tax audit. No appeal may be lodged against a decision on an objection.'.

Footnote 16a reads as follows:
'[16a]) § 29 of the Tax Code.'.

3. In § 12(2), a comma and the words 'the total quantity of a drink produced and received containing both added sugar or sweetener and coffee, tea or their substitute' is inserted after the words 'or 2202 99 19', and a comma is inserted after the word 'ice' and the words 'or carbon dioxide' are replaced by the words 'carbon dioxide, milk or plant-based milk substitute'.

4. After § 15, § 15a is inserted, which, including heading, reads as follows:

'§ 15a

Transitional provisions concerning amendments effective from 1 January 2027

(1) No tax liability pursuant to § 6 arises in respect of a sweetened non-alcoholic drink that is a food supplement in a container with a capacity of more than 250 ml, provided that its first domestic supply took place by 31 December 2026.
(2) A demonstrably taxed sweetened non-alcoholic beverage is not a sweetened non-alcoholic beverage that is a food supplement in a package of more than 250 ml and the first delivery of which in the national territory took place by 31 December 2026; if it is apparent from the batch number of the sweetened non-alcoholic beverage that is a food supplement in a package of more than 250 ml or from the accompanying documentation of the sweetened non-alcoholic beverage that is a food supplement in a package of more than 250 ml that the sweetened non-alcoholic beverage that is a food supplement in a package of more than 250 ml was produced by 31 December 2026, it is presumed that the sweetened non-alcoholic beverage is not a demonstrably taxed sweetened non-alcoholic beverage.
(3) The provisions of § 11(6), as amended as of 1 January 2027, shall apply if the last day of the period during which compliance with the condition for the lapse of the right to a tax refund is assessed falls after 31 December 2026.'.

6. § 16, including the heading, reads as follows:

'§ 16

Final provisions

(1) This Act has been passed in accordance with a legally binding act of the European Union in the area of technical legislation.[34])
(2) The provisions of this Act effective from 1 January 2027 were adopted in accordance with a legally binding act of the European Union in the field of technical regulations.

Article IV

This Act takes effect on the date of its promulgation, with the exception of Article I, points 1, 6, 11, 12, 19, 24, 30, 31, 33, 63, 72, 73 and points 87 to 95, Article II and III, which take effect on 1 January 2027, Article I, points 3 to 5, 7 to 10, 13 to 18, 20 to 23, 25 to 29, 32, 34 to 61, 68, 71, 74, 76 to 78 and points 80 to 82 and 96, which take effect on 1 July 2028, and Article I, points 62, 64 to 67, 69, 70, 75, 79 and points 83 to 86, which take effect on 1 July 2030.