

Message 001

Communication from the Commission - TRIS/(2025) 2181

Directive (EU) 2015/1535

Notification: 2025/0446/SK

Notification of a draft text from a Member State

Notification – Notification – Notifizierung – 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 késésekét - Non fa decorrere la mora - Atidējimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħ 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: 20252181.EN

1. MSG 001 IND 2025 0446 SK EN 14-08-2025 SK NOTIF

2. Slovakia

3A. Úrad pre normalizáciu, metrológiu a skúšobníctvo SR

Odbor skúšobníctva a európskych záležitostí

Kontaktné miesto pre smernicu (EÚ) 2015/1535

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3B. Ministerstvo financií SR, Sekcia daňová a colná

4. 2025/0446/SK - SERV20 - Electronic commerce

5. Draft Act on the registration of sales and on amendments to certain acts

6. - eKasa cash register

- online cash register

- virtual cash register
- software-based online cash register
- non-cash payments
- QR code payment

7.

8. The purpose of the draft Act on the registration of sales is to recodify the existing legislation – Act No 289/2008 on the use of electronic cash registers and on amendments to Slovak National Council Act No 511/1992 on the administration of taxes and fees and on changes in the system of territorial financial authorities, as amended.

The recodified Act redefines the person obliged to register sales through an eKasa cash register. The draft Act applies to sellers who, as natural persons or legal entities authorised to carry out business or other independent gainful activities, receive revenues from the sale of goods or the provision of services, regardless of their place of permanent residence or registered office.

As part of market liberalisation, it is proposed to introduce a new type of cash register, namely a software-based online cash register, with the option for businesses to choose whether to use this type of cash register, an online cash register, or a virtual cash register.

All businesses will now be required to accept electronic/non-cash payments, either through instant QR code payments via a banking app or by other means of payment, with the specific method determined by the business itself according to the nature of the point of sale.

The draft Act ensures equal treatment of all businesses providing services and removes the advantage currently enjoyed by those who are not required to use an eKasa cash register under the existing legislation. The use of the eKasa cash register for all services will help prevent the possible under-reporting of revenues from services provided.

The Act also amends Acts No 563/2009 and No 222/2004.

9. The draft Act is being prepared in line with the Action Plan to Combat Tax Evasion, with the aim of achieving internationally comparable results in the fight against tax evasion.

The draft Act on the registration of sales will replace Act No 289/2008 on the use of electronic cash registers and on amendments to Slovak National Council Act No 511/1992 on the administration of taxes and fees and on changes in the system of territorial financial authorities, as amended, as amended (Notifications 2010/0631/SK, 2013/0345/SK, 2014/0403/SK, 2017/0168/SK, 2017/0169/SK, 2018/0247/SK). This will enhance the clarity of the legislation after the discontinuation of the use of electronic cash registers and the subsequent introduction of online cash registers in line with new trends in sales registration, and will clarify and adapt provisions in light of practical experience.

Compared to the original Act, the new Act removes the obligation to record deposits and withdrawals in the cash register, to issue a document marked "INVALID RECEIPT", and the obligation to display a notice at the point of sale stating that the business is not required to use a cash register. This reflects the request of the Ministry of Economy of the Slovak Republic to remove these obligations as part of reducing the administrative burden on businesses. The draft Act introduces a new obligation for businesses to report cash register malfunctions to the Financial Directorate via the eKasa business zone. Other obligations applicable to businesses, manufacturers, importers and distributors of cash registers remain unchanged and continue

to apply to the same extent.

The new Act on the registration of sales will apply exclusively to the registration of sales in an eKasa cash register.

At the same time, provisions concerning official records, the submission of documents and the seizure of items are being amended to streamline processes and move towards electronisation.

10. Reference to the basic texts: No basic text(s) available

11. No

12.

13. No

14. No

15. Yes

16.

TBT aspects: No

SPS aspects: No

European Commission

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