



Slovakia

VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	20
Reduced	10
Increased	n/a

General	In principle, for each supply or service rendered by a company a proper invoice must be issued within 15 days.
Specifics	15 days since the service was rendered, goods delivered, since the end of the month if IC - Supply...etc.
Language of the invoices	Invoices are not compulsory issued in Slovakian language. however, the Slovakian tax authorities may require a translation.
Invoices in foreign currency	For foreign currency invoices, the VAT amount must be indicated in EUR. The exchange rate shall be determined by the day-to-day rate published by the Slovak National Bank or the European Central Bank the day before the date of supply of goods or services. If the tax authorities have been notified in advance, a conversion based on the exchange rate published by the Slovak authorities for customs purposes on the date of the supply of goods or service is also permitted. If a business decides to convert using the exchange rate published for customs purposes, it is bound to this choice for a whole calendar year.

Invoicing Requirements

the name and surname of the taxable person, or the business name of the taxable person, the address of its seat, place of business, establishment, domicile or habitual residence, and its tax identification number under which the goods or services were supplied by that person

the name and surname of the recipient of goods or services, or the business name of the recipient of goods or services, the address of its seat, place of business, establishment, domicile or habitual residence, and its tax identification number, under which the customer received a supply of goods or services

the invoice sequential number

the date when the goods or services were supplied or when the payment was received, if this date can be determined and differs from the invoice issue date

the invoice issue date

the quantity and type of goods supplied or the extent and type of services rendered

the taxable amount for each tax rate, the unit price less the tax and reductions and discounts, if these are not included in the unit price

the tax rate or tax exemption applied; in the case of tax exemption, a reference shall be made to the applicable provision of this Act or of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax as amended, or the mention "supply exempt from tax" shall be included

the amount of the tax due, in euro, with the exemption of the amount of tax applied under a special tax arrangement pursuant to §66

the mention "Self-billing", where the invoice is issued by the customer that is the recipient of goods or services

the mention "Reverse charge" where the recipient of goods or services is a person liable to pay the tax

the information about a new means of transport supplied

the mention "Margin scheme – Travel agents"

the mention "Margin scheme – Second-hand goods", "Margin scheme – Works of art" or "Margin scheme – Collectors' items and antiques"

Remarks on invoices	
intra-Community supplies	Oslobodenie od DPH podľa 43 zákona č. 222/2004 Z.z. o DPH
Triangulation - first customer	Prenesenie daňovej povinnosti / Reverse-charge
Reverse Charge	Prenesenie daňovej povinnosti / Reverse-charge
Export of goods to non-EU countries	Oslobodenie od DPH podľa § 47 zákona č. 222/204 Z.z. o dani z pridanej hodnoty
Self-billing	Vyhotovenie faktúry odberateľom
Verwendung von Cash-Accounting	VAT applies based on the receipt of the payment/dan sa uplatňuje na zaklade prijatia platby

Invoices for small amounts	There are simplified requirements for invoices for small amounts which are issued by an electronic cashier system. These requirements apply for invoices which do not exceed a gross amount of 1.000 € in case of cash payments or 1.600 € in case of other payment variants. In all other cases, simplified requirements apply for invoices which do not exceed a gross amount of 100 € and for a stub of a road tax vignette evidencing that the toll for the use of motorways, expressways and 1st class roads in the territory of the country has been paid.
Invoicing Requirements	<p>the name and surname of the taxable person, or the business name of the taxable person, the address of its seat, place of business, establishment, domicile or habitual residence, and its tax identification number under which the goods or services were supplied by that person</p> <p>the invoice sequential number</p> <p>the date when the goods or services were supplied or when the payment was received, if this date can be determined and differs from the invoice issue date</p> <p>the invoice issue date</p> <p>the quantity and type of goods supplied or the extent and type of services rendered</p> <p>the tax rate or tax exemption applied; in the case of tax exemption, a reference shall be made to the applicable provision of this Act or of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax as amended, or the mention “supply exempt from tax” shall be included</p> <p>the amount of the tax due, in euro, with the exemption of the amount of tax applied under a special tax arrangement pursuant to §66</p> <p>the mention “Self-billing”, where the invoice is issued by the customer that is the recipient of goods or services</p> <p>the mention “Reverse charge” where the recipient of goods or services is a person liable to pay the tax</p> <p>the information about a new means of transport supplied</p> <p>the mention “Margin scheme – Travel agents”</p> <p>the mention “Margin scheme – Second-hand goods”, “Margin scheme – Works of art” or “Margin scheme – Collectors’ items and antiques”</p>

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	Yes
Meals (for own staff) during a business trip	No
Transportation costs (bus, train)	Yes
Taxi	Yes
Rental car	Yes
Fuel costs for passenger cars (gas, diesel etc.)	Yes
Telecommunication	Yes
Other expenses	
Entertainment expenses (for third parties e.g. customers)	No
Gifts (for third parties, e.g. customers etc.)	n/a - under specific pre-conditions