



# Pocket Tax Book 2021

A Practical Guide to the Slovak  
Tax System



This booklet is based on the tax law valid and effective as at 1 January 2021. It is intended to be a general guide and is, therefore, in a condensed format. It should not be regarded as a basis for ascertaining tax liability in specific circumstances. Professional advice should always be taken before acting on any information in this booklet.



## Dear Friends and Business Partners,

After changes made last year due to the COVID-19 pandemic, we expected that amendments to tax regulations would result in the introduction of more conceptual measures. In the summer, we began proactively preparing specific proposals, but we are still waiting for their incorporation into tax law. We hope that they will part of the upcoming tax reform.

This year, there have only been minimal changes to taxes. The controversial direct taxation of income of foreign entities at their Slovak owners has been postponed due to technical deficiencies. A welcome change is the possibility to request the return of VAT related to bad debts from the state and the reduction of minimum interest on deferred tax payments. The mandatory notification of tax authorities of cross-border tax arrangements (EU Directive DAC6) has been deferred from last year to this year (please note – for the first time in January).

This is a practical guide to help you navigate through the labyrinth of tax rules. Today, more than ever, we are actively promoting practical legislative changes. For everyone.

**Christiana Serugová**  
*Partner, Tax and Legal Leader*

A handwritten signature in blue ink that reads "Christiana Serugová".

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# Individuals



## Individuals

### Personal Income Tax (“PIT”)

#### Tax Residence

- Individuals are considered Slovak tax residents if they:
  - Have permanent residence in Slovakia; or
  - Are physically present in Slovakia for 183 days or more in a calendar year, either continuously or in total; or
  - Have a residence in Slovakia.

#### Subject of the Tax

- Slovak tax residents are subject to PIT on their worldwide income (possibility to apply applicable double tax treaties (“DTT”) to avoid double taxation).
- Slovak tax non-residents are only subject to PIT on their Slovak source income.
- Income may be subject to PIT regardless of whether or not it is paid in Slovakia.
- The taxable period is the calendar year.

#### Tax Rate

- The PIT rate is, with some exceptions, as follows:
  - 19% – for a tax base up to EUR 37,981.94; and
  - 25% – for amounts exceeding this limit.
- Specific income from (holding) capital assets (i.e. interest) constitutes a separate tax base, which is taxed at 19%.
- Dividends paid from profit generated during a taxable period commencing on or after 1 January 2017 are taxed at 7% (or 35% if the individual is a resident of a non-contracting state). Dividends paid from profit generated during taxable periods from 2004 to 2016 are not subject to PIT.

## Tax Base

- An individual's personal income tax base is calculated by adding income from different sources:
  - Income from employment;
  - Income from entrepreneurial activities, other self-employment activities, renting real estate, using a piece of work, and an artistic performance; and
  - Other income.
- The income tax base of an employee includes all income from employment less mandatory employee's contributions to health and social insurance. The tax base may also be reduced by other tax allowances (see below).
- As a rule, expenses unavoidably incurred when generating, securing, and maintaining taxable income are deductible from such income (with some specific exceptions).

## Income Exempt from Taxation

- Certain types of income (e.g. from the sale or rent of real estate, or from occasional activities) are, under certain conditions, fully or partially exempt from PIT.

## Tax Allowances

- As a rule, basic tax allowances may only be claimed on income from employment and income from entrepreneurial or other self-employment activities.
- Such allowances include, for example, personal allowance, dependent spouse allowance, tax bonus for dependent children, or tax bonus for young people on mortgage interest paid. The entitlement and method of calculation of each of these allowances are legally defined.
- Basic tax allowances are summarized in the following tables:

Personal Allowance						
Entitlement	Per taxpayer					
Applicable for tax base	Annual tax base (EUR)			Monthly tax base (EUR)		
	Below 19,936.22	From 19,936.22 to 37,981.94	Over 37,981.94	Below 1,661.35	From 1,661.35 to 3,165.16	Over 3,165.16
Personal allowance (EUR)	4 511,43	Progresívne znižovanie	0.00	375.95	Progressive decrease	0.00
Dependent Spouse Allowance						
Entitlement	<ul style="list-style-type: none"> <li>- <u>Slovak tax residents</u> sharing a household with a spouse (if certain conditions are met); and</li> <li>- <u>Slovak tax non-residents</u> who receive more than 90% of their worldwide income from Slovak sources (if certain conditions are met).</li> </ul>					
Applicable for tax base	Annual tax base (EUR)					
	Below 37,981.94	From 37,981.94 to 54,480.88	Over 54,480.88			
Dependent spouse allowance (EUR)	Positive difference between EUR 4,124.74 and spouse's annual income	Progressive decrease			0.00	
Tax Bonus for Dependent Children						
Entitlement	<ul style="list-style-type: none"> <li>- <u>Slovak tax residents</u> with dependent children living in their household (if certain conditions are met); and</li> <li>- <u>Slovak tax non-residents</u> who receive more than 90% of their worldwide income from Slovak sources (if certain conditions are met).</li> </ul>					
Tax bonus per dependent child	EUR 557.28 per year (EUR 46.44 per month) per child up to 6 years EUR 278.64 per year (EUR 23.22 per month) per child older than 6 years (until 30 June 2021) EUR 473.64 per year (EUR 39.47 per month) per child aged 6 to 15 years (as of 1 July 2021) EUR 278.64 per year (EUR 23.22 per month) per child older than 15 years (as of 1 July 2021)					

## Tax Losses

- Tax losses from entrepreneurial or other self-employment activities may be utilized during no more than 5 consecutive taxable periods, however, only up to 50% of the tax base on income from entrepreneurial or other self-employment activities.

## **Tax Registration**

- Individuals who have i) obtained a business licence in Slovakia; ii) started performing other self-employment activities in Slovakia; or iii) rented real estate in Slovakia must register with the Slovak tax office for PIT by the end of the month following the month in which they began such an activity.
- Individuals are not obliged to register as taxpayers if they only receive income from employment, income from capital investments, other income, or income subject to withholding tax, or receive a combination of the above.

## **PIT Return and Tax Payment**

- As a rule (with some exceptions), anyone liable for Slovak PIT whose taxable income for the year exceeds a specific amount (EUR 2,255.72 in 2021) must file a PIT return.
- The filing and tax payment deadline is 31 March of the calendar year following the year in which the income was earned. This deadline may be extended by 3 (under certain conditions by 6) calendar months.
- Married couples must file separate PIT returns.

## **Allocation of Tax Paid**

- A taxpayer can allocate 2% (or 3% if certain conditions are met) of their tax liability for 2020 to a qualifying entity of their choice.

## **Health and Social Insurance**

- Income from employment, entrepreneurial and other self-employment activities is subject to contributions to health and social insurance. As a rule, the assessment base is the total taxable income.
- Specific income (e.g. income from renting real estate or dividends paid from profit generated in a taxable period which begins on or after 1 January 2017) is not subject to contributions to health and social insurance in Slovakia.

- Health and social insurance contributions from employment income are summarized in the following tables.

### Overview of health and social insurance contributions

EMPLOYEE			
Type of insurance	Rate (%)	Maximum monthly assessment base for 2021 (EUR)	Maximum monthly contributions for 2021 (EUR)
Health insurance	4	not set down	not set down
Social insurance, of which:	9.4	7,644.00	718.53
Sickness	1.4	7,644.00	107.01
Retirement	4	7,644.00	305.76
Permanent disability	3	7,644.00	229.32
Unemployment	1	7,644.00	76.44
EMPLOYER			
Type of insurance	Rate (%)	Maximum monthly assessment base for 2021 (EUR)	Maximum monthly contributions for 2021 (EUR)
Health insurance	10	not set down	not set down
Social insurance, of which:	24.4	7,644.00	1,865.13
Sickness	1.4	7,644.00	107.01
Retirement	14	7,644.00	1,070.16
Permanent disability	3	7,644.00	229.32
Unemployment	1	7,644.00	76.44
Guarantee insurance	0.25	7,644.00	19.11
Reserve fund	4.75	7,644.00	363.09

- In addition to these social insurance contributions, an employer must also make injury insurance contributions of 0.8% of the employee's assessment base.

# International Tax Services

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- Cross-border tax structuring
- Tax strategy
- Value chain transformation
- Worldwide tax overview

We will help your company identify and analyse the tax implications of a strategic change during its planning and implementation.

## **Contact:**

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## Companies

### Corporate Income Tax (“CIT”)

#### Tax Residence

- Any legal entity with its seat or place of effective management in Slovakia is considered a Slovak tax resident.

#### Subject of the Tax

- Slovak tax residents are subject to CIT on their worldwide income (possibility to apply applicable double tax treaties (“DTT”) to avoid double taxation).
- Slovak tax non-residents are only taxed on income from Slovak sources.
- Group taxation is not allowed.
- As of 2021, a ‘micro-taxpayer’ category will be introduced. This category will comprise legal entities (other than related parties) with revenues up to EUR 49,790. Taxpayers falling in this category will have certain tax benefits.

#### Tax Rate

- The basic CIT rate for 2020 is 21%.
- For taxable periods commencing on or after 1 January 2020, a lower CIT rate of 15% may be applied for legal entities and individual entrepreneurs with taxable income (revenues) less than EUR 100,000 (or EUR 49,790 for taxable periods beginning on or after 1 January 2021).

#### Tax Base

- As a rule, the tax base is the profit/(loss) as determined under the Slovak Accounting Act, adjusted for tax purposes.
- In the event of reporting a profit/(loss) under IFRS, the tax base is derived from either:
  - The profit/(loss) under IFRS, adjusted for tax purposes as stipulated by the Slovak Ministry of Finance (the IFRS bridge); or

- The profit/(loss) that would be reported if double entry bookkeeping was applied in accordance with Slovak accounting standards.
- For tax non-residents who are not obliged to keep accounting records and do not do so, the tax liability is calculated by considering the difference between income and expenses. An alternative method may be used to calculate the tax liability if the tax office gives its consent.

### **Income Not Subject to Tax**

- Certain types of income are not subject to CIT (e.g. dividends paid from profits reported after 1 January 2004, shares in liquidation balances and compensatory amounts paid to shareholders, to which the shareholders were entitled after 1 January 2004 (with certain exceptions), or income received by donation or inheritance).

### **Income Exempt from Taxation**

- In addition to the above, certain types of income (or a part thereof) are exempt from taxation, if specific conditions are met.
- Exempt income includes, for example, the following:
  - Interest and other income from granted loans/borrowings/bonds and licence fees paid from sources in Slovakia to a taxpayer from another EU member state;
  - Income from considerations for granting a right to use a protected patent, utility model, or software created by the taxpayer (basic patent box);
  - Income from selling goods which were manufactured based on a protected patent or a utility model (extended patent box), etc.
- The conditions for exemption must be examined individually.

### **Tax-deductible Expenses**

- As a rule, tax-deductible expenses are expenses a taxpayer incurs when generating, securing, and maintaining taxable income.

- Documentation, such as invoices or contracts, must be kept to support tax deductibility.
- The Income Tax Act limits the tax deductibility of certain types of costs/expenses. Such costs/expenses include, for example, costs related to assets that may also be used for private purposes, fuel expenses, specific costs tax deductible only upon payment (rent, license fees, fees for accounting, tax, legal, and managerial services, etc.), and some employer staff expenses which are only tax-deductible when defined conditions are met.

### **Tax Losses**

- Tax losses reported for taxable periods commencing on or after 1 January 2020 may be utilized during no more than 5 consecutive taxable periods, up to 50% of the tax base reported for the respective taxable period. This restriction does not apply to micro-taxpayers.
- Tax losses reported for previous taxable periods may be utilized equally over 4 consecutive taxable periods.

### **Selected areas related to CIT**

#### *Dividends*

- Dividends paid to a legal entity from profits generated after 1 January 2004 are not subject to Slovak income tax.
- Dividends paid to an individual who is a Slovak tax resident or to a Slovak non-resident may be, in some cases, subject to withholding tax (for more information, see section Withholding Tax).

#### *Interest*

- Interest is generally tax deductible (if certain conditions are met).
- Exceptions are:
  - Interest on borrowings and loans provided by related parties - tax deductible at no more than 25% of adjusted EBITDA;

- Interest on loans for the acquisition of shares - only tax deductible in the period of their sale if the income from such a sale is not exempt from tax.
- Interest paid by a Slovak tax resident to a Slovak tax non-resident is subject to withholding tax (for more information, see section *Withholding Tax*).

### *Tax Depreciation/Amortization*

- Tax depreciation/amortization may generally be applied to non-current tangible assets (even if acquired via a financial lease) and intangible assets.
- The tax amortization charges of non-current intangible assets other than goodwill equal the amortization charges for accounting purposes.
- Non-current tangible assets are classified into tax depreciation groups to which different tax depreciation periods apply:

Depreciation group	Depreciation period (years)	Examples
0	2	Electric cars
1	4	Motor vehicles, office machines, and computers
2	6	Engines, cooling and freezing equipment, some types of production equipment and machinery
3	8	Assets of a technological character, turbines, furnaces
4	12	Prefabricated buildings made of concrete and metals, air conditioning systems, elevators
5	20	Manufacturing and commercial buildings and constructions
6	40	Residential and administrative buildings and constructions

- Certain types of assets are excluded from depreciation.
- The depreciation/amortization procedure and the specific rules for certain types of assets are set down by the Income Tax Act.

- Tax depreciation may be interrupted for one or more taxable periods and continued subsequently as if no interruption occurred.

### *Capital Gains and Securities*

- As a rule, income from the transfer of shares or an ownership interest

in a commercial company or a membership interest in a cooperative is taxable in Slovakia for Slovak tax residents and non-residents (if the company or the cooperative is seated in Slovakia).

- Income from the sale of shares and ownership interests generated by a Slovak tax resident or by a permanent establishment of a Slovak non-resident may be, with some exceptions and if certain conditions are met (e.g. period of holding shares or ownership interests or performance of substantial functions in Slovakia), exempt from CIT.
- For Slovak tax non-residents without a permanent establishment in Slovakia, taxation may be prohibited by the applicable DTT.
- The tax deductibility of expenses related to capital gains must be assessed individually.

### *Business Combinations*

- In-kind contributions, mergers, fusions, and demergers of commercial companies may only be performed for tax purposes in most cases at fair (market) values.
- The historical price method may only be applied for cross-border mergers, fusions and demergers of commercial companies, or for cross-border in-kind contributions if certain conditions are met.

### **Taxable Period**

- The taxable period is either a calendar year or a fiscal year (other than the calendar year) which, with certain exceptions, consists of 12 consecutive calendar months.
- The taxpayer must notify the tax office of a change to the taxable period within the specified period.

## Corporate Income Tax Return and Tax Payment

- Corporate income tax returns must be filed by the general filing deadline of 3 calendar months from the end of the taxable period. This deadline may be extended by a further 3 (in specific cases by 6) calendar months, based on a timely notification to the tax authority.
- The tax charge due for a fiscal year is payable by the general or extended tax return filing deadline.
- A company must also pay corporate income tax advances if its last known tax liability for the taxable period exceeded EUR 5,000.

## Allocation of Tax Paid

- A taxpayer can allocate 1% (or 2% if certain conditions are met) of their tax liability for 2019 to qualifying entities of their own choice.

## Taxation of Foreign Entities

### General Principles

- Slovak tax non-residents are only subject to Slovak tax on income generated in Slovakia.
- A DTT may wholly or partially eliminate double taxation of the income of Slovak tax non-residents earning income from Slovak sources.

### Branch of a Foreign Entity

- The founder of a branch must, to the same extent as a Slovak company, register for tax, file a tax return, and pay tax and tax advances. A branch must apply Slovak accounting procedures.
- The rules for taxing a permanent establishment must also be appropriately applied to a branch.

## Permanent Establishment

- A permanent establishment need not be entered in the Slovak Commercial Register, but a foreign entity with a Slovak permanent establishment is a taxable entity in Slovakia.
- A permanent establishment is created in Slovakia if:
  - A foreign company uses, either continually or repeatedly, a permanent place or facility for carrying out its business activities; or
  - A foreign company repeatedly mediates transportation and accommodation services via a digital platform; or
  - An individual acting on behalf and in the name of a foreign company repeatedly discusses, mediates or plays a leading role in negotiating contracts that are subsequently concluded in the name of a taxpayer; or
  - The period of provision of services by the foreign company, or by individuals working for such a foreign company in Slovakia, is longer than 6 months in any consecutive 12-month period.
- The conditions for creating a permanent establishment may be regulated in more detail by a DTT.
- A foreign entity with a Slovak permanent establishment has the same tax registration, filing, payment, and tax advance payment obligations as a Slovak company.
- The Income Tax Act stipulates a specific procedure for calculating the tax base of a permanent establishment.

# Automation and digitization in finance

Design and development of solutions in the following areas:

- Embedded data analytics and workflows for VAT returns, NBS reporting, “parallel” books, reconciliations;
- Chatbots – tax decision trees;
- Visualization tools for financial reporting, controlling;
- Robotic processes;
- Further applications and programmes.

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We make use of automatic analytical and logical controls, apply tax rules, make the preparation and control of data easier, and generate outputs tailored to your requirements.



## Withholding Tax and Tax Securement

- The following payments made by Slovak companies to foreign parties are subject to withholding tax:

	Standard rate (%)	Rate in the event of a non-cooperating country* (%)
Dividends (from profit generated after 1 January 2017)	0/7 **	35
Fees for services provided in Slovakia (unless provided by a permanent establishment)	19	35
Fees for advisory services (business, technical, other), data processing, marketing (with certain exceptions), managerial and intermediary activities, i.e. services provided without physical presence	19	35
Licence fees***	19	35
Interest on loans and deposits***	19	35
Rental fee for movable assets	19	35

\* Payments to a resident of a non-cooperating country not included in the list issued by the Slovak Ministry of Finance, or a country that has neither a DTT nor a treaty on information exchange relating to taxes with Slovakia, are subject to a 35% tax rate.

\*\* Only 7% if dividends are paid to an individual.

\*\*\* Interest and licence fees paid to related parties resident in the EU are not subject to withholding tax if certain conditions are met.

- A DTT may reduce the withholding tax rate to zero.
- Some taxpayers (mostly EU tax residents) may treat the tax withheld on certain types of income as a tax advance and deduct it in their tax return.
- Individuals or legal entities may be obliged to withhold an amount to secure tax on certain income of Slovak tax non-residents from Slovak sources if these persons are not tax residents in another EU member state.
- The tax office will issue a confirmation of a withholding or security tax payment upon request.

## Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (“MLI”)

- An instrument which implemented selected Base Erosion and Profit Shifting measures in individual DTTs. For Slovakia, 64 bilateral DTTs may be modified on the basis of this convention.

## Transfer Pricing

### General Principles of Transfer Pricing

- Prices and conditions in transactions between related parties (foreign and domestic) must be set at fair market value – i.e. in line with the arm's length principle.
- A related party is:
  - a relative;
  - an individual or an entity economically, personally, or otherwise related; or
  - an individual or an entity that is part of the consolidated group.
- To verify compliance with the arm's length principle, one of several transfer pricing methods is used. For a fee (EUR 10,000 - 30,000), taxpayers may request the tax authority for unilateral or multilateral approval of their transfer pricing method.
- The tax office may levy a tax during a tax audit focused on transfer pricing for the previous 6 years for domestic controlled transactions. For cross-border controlled transactions to which international agreements apply, the tax may be levied for 11 years retrospectively.

### Transfer Pricing Documentation

- Taxpayers must retain transfer pricing documentation in a specified scope.
- They must present such documentation to the tax authorities upon request within 15 days of a request. Such a request may be delivered to the taxpayer on the first day after the deadline for filing a tax return for the relevant taxable period.

- The minimum content of the compulsory documentation is set down in a directive issued by the Slovak Ministry of Finance. Taxpayers may be required to keep one of the following types of documentation: shortened, basic, or full scope. Some insignificant transactions need only be stated in the tax return form.
- Together with complete documentation, taxpayers are required to have undertaken a benchmarking study of the controlled transactions they will use to demonstrate that their controlled transactions have complied with the arm's length principle. Taxpayers may present a benchmarking study during a tax audit even if it is not required by the directive. If a taxpayer does not have a benchmarking study, the tax authority will prepare a study of its own.

### **Country-by-Country Reporting (“CbCR”)**

- Entities that are part of a multinational group of companies defined by law with consolidated revenues of at least EUR 750 million are required to either submit a CbC report in Slovakia, or a notification of which entity in their group (and in which tax jurisdiction) will file the CbC report in the respective period.
- Penalties may be imposed for not submitting a CbC report, or the above notification.

### **Mechanism for the resolution of cross-border tax disputes**

- The procedure for the resolution of tax disputes (i.e. double taxation) between Slovakia and a state which has concluded a DTT with Slovakia, or a contractual state of the Arbitration Convention, is stipulated in the Act on Tax Dispute Settlement Rules.
- The MLI (Multilateral Instrument) which entered into force on 1 January 2019 and amended (without lengthy bilateral processes) bilateral DTTs is also intended to simplify the resolution of tax disputes.

## Rules Against Tax Avoidance Practices

### *Exit Tax*

- The transfer of individual property, business activity, or tax residence outside Slovakia is subject to exit tax.
- The Income Tax Act specifies the procedure for the calculation of the tax base and other taxpayer's obligations/options related to taxation on exit.

### *Rules for Controlled Foreign Corporations ("CFC")*

- The income of a CFC is taxed in Slovakia by including the CFC's tax base (in certain cases) in the tax base of the Slovak parent company to the extent attributable to assets/risks associated with the significant functions of the Slovak company which controls or manages this CFC.
- A company or an entity seated abroad and controlled by a Slovak company is considered this taxpayer's CFC if it meets certain conditions set by law.
- As of 1 January 2022, the taxation of income attributable to a CFC also becomes effective for individuals.

### *Hybrid mismatches*

- New rules prevent tax base reductions by using hybrid elements due to different tax assessments of, for example, financial instruments and taxable entities particularly in a cross-border context.
- The rules apply to a situation between related parties, or to situations between a company and its permanent establishment or between permanent establishments.
- As of 1 January 2022, a regulation on the taxation of a reverse hybrid entity becomes effective.

## Investment Aid, Incentives, Super-deduction, and Patent Box

- *Regional investment aid* – an application can be submitted by individuals and legal entities authorized to do business in Slovakia. The supported areas include industrial production, technology centres, and business service centres.
- *Incentives for R&D* – individuals and legal entities can apply for these incentives with the objective of improving the quality of R&D. The supported areas include basic research, applied research or experimental development, elaboration of a project feasibility study, ensuring the protection of industrial property, and secondment of highly-qualified R&D staff.
- *Compensations* – applicants may include energy-intensive enterprises if they meet the criteria in the respective legislation.
- For each of the supported areas, intensities, forms of aid, and specific justifiability conditions are set down which must be met by applicants for investment aid/incentives/compensations.
- *Super-deduction* – can be used without making a request and is available for taxpayers performing R&D activities.
- *Patent box* (special tax regime) – tax exemption may be applied by taxpayers if they develop patents, utility models, and software (non-current intangible assets).
- The Income Tax Act specifies conditions and procedures that must be followed if a super-deduction or tax exemption are applied.

# Value-added Tax and Customs Duties



## Value-added Tax and Customs Duties

### Value-added Tax (“VAT”)

#### VAT Registration

- There is an obligation to register for VAT purposes for:
  - a taxable person with their seat or permanent address, place of business, or permanent establishment in Slovakia that
  - generated a turnover of EUR 49,790 for a maximum of the 12 previous consecutive calendar months. Voluntary registration is also possible before reaching this threshold.
- A VAT registration obligation in Slovakia may arise for foreign persons, for example, prior to the supply of goods or service if the tax obligation is not transferred to the recipient.
- A taxable person who is not a VAT payer, or a legal entity which is not a taxable person must, in some cases, file an application for VAT registration for the purposes of paying VAT or reporting the supply of services (such as receipt/provision of certain services from/to another EU member state or acquisition of goods from another EU member state).
- Automatic VAT registration is applied for taxable persons who supply a building, or a part thereof, or building land, if they are not VAT exempt and a turnover of EUR 49,790 is expected to be achieved from such a supply.

#### VAT Group

- VAT groups may be created in Slovakia. Transactions between members of a VAT group are not subject to VAT.

#### Call-off Stock Simplification

- The call-off stock scheme, which has been harmonized in the EU, applies if a foreign supplier transfers its own goods from another EU member state to a warehouse in Slovakia for a known customer

without transferring the right of ownership over these goods to that customer. The goods are only deemed to be delivered when withdrawn from the warehouse by the customer.

- If foreign suppliers meet all the conditions for a call-off stock scheme, they need not register for Slovak VAT when transferring their own goods to Slovakia. Identical rules should be applied in all EU member states.

### **VAT rates**

- The basic VAT rate is 20%.
- A reduced rate of 10% applies to certain basic foodstuffs (e.g. meat, milk, and bread), some pharmaceutical products, certain medical aids, certain books and similar products, specific accommodation services, certain healthy foods (such as dairy products, bryndza (crumbly sheep milk cheese), honey, most fruits and vegetables, fruit and vegetable juices, etc.), and print media.

### **Special VAT Treatment – Cash Accounting**

- Certain local taxpayers may use a special approach for claiming VAT on a sale based on the receipt of payment for goods or services (cash accounting).
- As of 1 July 2021, rules for the remote sale of goods (mail order sale) will be changed – a new iOSS regulation (import One-Stop Shop) and a new special regulation for the declaration and payment of import tax will be introduced. At the same time, both existing special mOSS regulations (mini One-Stop Shop) will be modified. The role of electronic platforms will also be changed.

### **Reverse Charge in the Construction Industry**

- For certain supplies between two Slovak VAT payers in the construction industry, a transfer of the tax liability to the recipient has been introduced (reverse charge). This concerns, *inter alia*, the supply of construction work, the supply of buildings, the supply of goods with assembly or installation, provided they are included in a special statistical classification.

## Exempt Supplies

- Exempt supplies for which input VAT may not be deducted include postal services, financial and insurance services, educational services, radio and TV broadcasting services, health and social services, the supply and lease of real estate (with some exceptions), and lotteries and similar games.
- Exempt supplies for which input VAT may be deducted include, for example, intra-community supply of goods, financial and insurance services if provided outside the EU, triangulation transactions, transport of passengers in certain cases, and export of goods outside the EU.
- The sale of a building plot is not exempt from VAT. The sale of a building (including the building plot on which the building is situated), after five years from the issue of the official final inspection and occupancy approval (with certain exceptions), or from their first use is exempt from VAT.
- If the conditions for VAT exemption are met (with some exceptions), a VAT payer may elect not to apply such an exemption on such a supply. In such a case, the tax liability is transferred to the recipient.
- The rent of real estate (with some exceptions, such as parking places or residential buildings) is VAT exempt. A VAT payer may decide to charge VAT on the lease of a building to another taxable person.
- Quick fixes – simplified regimes for trading in goods in the EU (call-off stock scheme, intra-Community supply of goods).

## Input VAT Deduction

- As a rule, a VAT payer may deduct input VAT relating to a received taxable supply intended for use for taxable supplies of goods and services on which a deduction may be claimed.
- A VAT payer may not deduct input VAT on goods and services to be used for exempt supplies for which input VAT may not be deducted.
- A partial deduction based on a coefficient calculated under the law applies to purchases of goods and services used on taxable supplies, on which input VAT deduction may be claimed, and also on those on which input VAT deduction may not be claimed.
- Input VAT deduction relating to the acquisition of certain non-current

assets must be adjusted if the purpose of the use of such assets changes within five years of acquisition (20 years for real estate).

- If the scope of use is changed for business purposes or for a different purpose than business, there is also an obligation to adjust proportionately deducted VAT, under certain conditions, on services provided with regard to non-current assets and certain movable tangible assets.
- A VAT payer may not deduct input VAT for entertainment and refreshments costs.

### **VAT Compliance and VAT Return**

- An invoice must be issued for every supply of goods or services to a taxable person and for a mail order sale/ remote sale of goods (with some exceptions) within 15 days of the supply of goods, services, or receipt of payment prior to their supply. An invoice may also be issued and received in electronic form. An amending document must be issued within 15 days of the end of the calendar month in which the event occurred that gave rise to a change to the tax base.
- A VAT payer must be able to document the authenticity of origin, integrity of content, and readability of an invoice from its issue until the end of the invoice-archiving period.
- VAT returns must be filed on a monthly basis. A VAT payer may decide on a quarterly filing period, provided that more than 12 months have elapsed from the end of the calendar month in which they became a VAT payer, and their turnover was less than EUR 100,000 over the preceding 12 consecutive calendar months.
- VAT returns must be filed within 25 days of the end of the taxable period, and any VAT liability must be paid by the filing deadline.

### **EC Sales List**

- VAT payers must submit EC sales lists if they made intra-community supplies of goods from Slovakia to another EU member state, transferred own goods from Slovakia to another EU member state, transferred or supplied goods in a call-off stock regime, participated in a triangulation trade as the first customer, or provided services with the place of supply in another EU member state to another taxable person and this person is obliged to pay the VAT.
- EC sales lists must be filed electronically within 25 days of the end of the period to which they relate.

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## Control Statement

- The control statement is a detailed list of all invoices issued and received. It must be presented by all VAT payers (including foreign persons registered for VAT in Slovakia).
- A control statement must be filed in electronic form by the 25th day after the end of the relevant taxable period.

## VAT Refunds

### *VAT Refund to Slovak VAT Payers*

- If the VAT refund cannot be fully offset in the following VAT period, the tax authorities will refund the excess input VAT, or part thereof, within 30 days of the filing of the VAT return for the following VAT period, provided that the tax authorities did not open a tax audit prior to that date.
- If certain conditions are met, the tax office must refund the VAT within 30 days of the deadline for filing a VAT return.

### *VAT Refund to Foreign VAT Payers from Another EU Member State*

- A foreign VAT payer from another EU member state may claim Slovak VAT via the VAT refund scheme for foreign persons not registered for VAT in Slovakia.
- A VAT refund request must be filed by 30 September of the calendar year following the period for which the VAT refund is claimed (the maximum period is one calendar year) and the total amount of VAT claimed must be at least EUR 50.
- A foreign VAT payer is entitled to a deduction of input VAT via a VAT return provided that the above requirements for a VAT refund via the VAT refund system to foreign VAT payers are not met.

### *VAT Refund for Foreign Entities from Non-EU Countries*

- An entity registered for VAT, or similar consumption tax, in non-EU countries may, under certain conditions, claim a refund of Slovak VAT paid on the purchase of certain goods or services.

- A VAT refund may be claimed by submitting a request to the Bratislava Tax Office by 30 June of the calendar year following the year for which the refund is claimed. The total amount of a VAT refund must be at least EUR 50.
- VAT may only be refunded to entities from non-EU countries which have concluded reciprocal VAT refund agreements with Slovakia.

### **Correction of the tax base in the event of a bad debt**

- From 1 January 2021, the possibility of correcting the tax base and VAT in the event of bad debts has been introduced.

### **Electronic Cash Register**

- Entrepreneurs who must record received revenues via an electronic cash register must switch to the '*e-register client*' system, which is either an on-line cash register, or a virtual cash register. The essence of the new system is online interconnection of all cash registers with the Financial Administration's systems. Using this system, information from the '*e-register client*' is sent in real time to the Financial Administration's central database.
- All entities irrespective of the nature and purpose of their business must use the '*e-register client*'.

### **Excise Duties**

#### **Goods Subject to Excise Duties**

- The following goods are subject to excise duties:
  - Mineral oils;
  - Alcoholic beverages (beer, wine, intermediate products, and spirits);
  - Tobacco products;
  - Electricity, coal, and natural gas.
- An excise duty liability arises upon the import of these goods into Slovakia from outside the EU, or when these goods are either released from a duty suspension regime for tax-free circulation in Slovakia,

or upon delivery to the ultimate consumer.

- The rate of excise duty depends on the specific type of product.
- In certain cases, the products listed above may be exempt from excise duty.
- Slovakia has transposed Council Directive 2020/262 of 19 December 2019, laying down the general arrangements for excise duty, into national law. Individual provisions will take effect from 1 January 2021 to 13 February 2023.

## Registration

- An excise taxpayer must be registered with the customs office.
- Entities wishing to produce, store, receive, or send products subject to excise duty under the duty suspension regime must register with the customs office and lodge the required tax guarantee before authorization may be granted.
- A company using products exempt from excise duty must register with the respective customs office and apply for a licence and a voucher. The company provides the voucher to its suppliers who may then supply products exempt from excise duty.
- Based on authorization from the customs office, the registered consignor is entitled to dispatch the goods under duty suspension regime after they are released into tax-free circulation. He may not receive or store excisable goods.

## Excise Duty Compliance

- The excise duty administrator is the Customs Authority.
- Communication with taxpayers regarding excise duties is undertaken by e-mail.
- The taxable period is usually a calendar month.
- Monthly excise duty returns must be filed (with certain exceptions) within 25 days of the end of the taxable period, and excise duty liabilities must also be paid by this deadline.

## Custom Duties

### General Principles

- Goods imported from non-EU countries or exported from the EU customs territory must be subject to customs clearance.
- The declarant is the person responsible for paying the customs debt who submits the customs declaration in his own name or in whose name the customs declaration is submitted.
- A customs debt arises when a customs declaration is accepted, or when the obligations set out in the customs regulations are not met.
- The customs authorities require declarants to provide a guarantee to cover a customs debt if a customs debt has arisen or may arise in future. A customs guarantee may be made in cash, or provided by a guarantor.
- For communication with the customs offices, each person must be identified by an EORI number (*Economic Operator Registration and Identification Number*) allocated by the customs authorities on request.
- Export, import, and transit customs clearance is based on the electronic information exchange.

### Customs Procedures

- The declarant may propose to release goods into free circulation or place such goods under an export customs procedure. Depending on the intended purpose of the goods, the following special customs procedures may be applied:
  - Transit (external, internal);
  - Storage (customs warehousing, free zones);
  - Specific use (temporary use, final use); and
  - Processing (inward processing, outward processing).

### Simplifications

- To simplify customs formalities and procedures, the customs authorities may grant permission to use a simplified customs declaration,

centralized customs clearance, an entry in the declarant's records, or self-assessment.

- The status of an Authorised Economic Operator allows the simplification of various customs procedures and its holder is considered a reliable partner of the customs authorities.
- The Registered Exporter System (REX) enables economic operators to self-certify the preferential origin of goods.

# Other Taxes, Levies, and Reports



## **Motor Vehicle Tax**

- Taxable vehicles are those registered in Slovakia and used for business purposes.
- As a rule, motor vehicle tax is payable by the car's registered keeper. In specific cases, it is payable by the individual who uses the car for business purposes.
- The annual tax rate depends on the type of the vehicle and the time since its first registration.
- The taxable period is a calendar year.
- Taxpayers must file a tax return and pay the tax liability for the previous year by 31 January. However, tax returns for taxable periods beginning on or after 1 January 2020 and ending by 28 February 2021 must be filed by 31 March 2021.

## **Real Estate Tax**

- Real estate tax is governed by the Act on Local Taxes, and is divided into:
  - Land tax;
  - Building tax; and
  - Apartment tax.
- As a rule, real estate tax is payable by the owner, in certain cases by the administrator or the lessee, within 15 days of a tax assessment becoming valid.
- The basic tax rate varies depending on the type of real estate and is usually set by the municipality in a generally binding regulation.
- The taxable period is the calendar year. The tax liability arises on 1 January following the year in which the taxpayer became the owner, the administrator, or the lessee in the property subject to tax.
- Taxpayers must file a tax return by 31 January of the taxable period in which the tax liability arises, relating to their tax liability on 1 January of this period.

## Bank Levy

- The special levy payable by certain financial institutions (bank levy) has been cancelled effective as of 1 January 2021.

## Special Levy in Regulated Industries

- This applies to a legal entity or branch of a foreign entity authorized to do business in regulated industries which expects to carry out its business activities over the entire levy period and whose total annual result of operations exceeds EUR 3 million.
- Regulated business sectors include: power industry, insurance, reinsurance, public health insurance, e-communication, pharmaceutical industry, postal services, rail transport, public water and drainage systems, air transport, and healthcare provision.
- As of 1 January 2021, the monthly levy rate is 0.00363.

## Insurance Tax

- The subject of the tax is non-life insurance if the insurance risk is located in Slovakia. The only exception is motor third party liability insurance where a levy of 8% from the accepted insurance premium continues to be applied.
- Entities liable to pay the tax are insurance companies, insurance companies from another EU state, and branches of foreign insurance companies. Domestic risk insurance charged by a foreign person who does not have a branch in Slovakia is also subject to this tax. In this case, the person liable to pay the tax is the recipient of the service.
- A tax rate of 8% applies to insurance.

## FATCA and CRS

- In connection with the automatic information exchange between tax administrators of individual countries, Slovakia acceded to the reciprocal exchange of information on financial accounts for FATCA (the American *Foreign Account Tax Compliance Act*) and CRS (*Common Reporting Standards*) purposes.

- As a result, Slovak financial institutions are obliged to collect and report selected information on financial accounts to the Slovak tax authorities.
- Details are published on the Slovak Financial Directorate's and the Slovak Ministry of Finance's websites

## DAC6

- In 2021, with retrospective effect, taxpayers and intermediaries will be required to notify the Financial Directorate of the Slovak Republic of all cross-border arrangements which meet at least one of the features set by the law which could be used for aggressive tax planning, tax avoidance, or misuse.
- The first report due in January 2021 must include all arrangements subject to notification which were made available (or ready) for implementation between 1 July 2020 and 31 December 2020, or if the first step in their implementation was made in that period. The notified measures for which the first step in their implementation was made between 25 June 2018 and 30 June 2020 must be notified by 28 February 2021.

# Tax Administration



## Communication with the Tax Office

- All legal entities and individual entrepreneurs, or their representatives (tax advisors, attorneys, or other persons) must communicate with the tax office in electronic form, either by using a qualified electronic signature or an eID card (a citizen's ID card with a chip), or on the basis of an electronic delivery agreement concluded with the tax administrator.

## Tax audit

- The tax office may perform a tax audit and impose an additional tax (and the related fines) within 5 years of the end of the year in which the taxpayer was obliged to file the tax return. For a taxable period in which the taxpayer reported a loss which was then deducted from the tax base in subsequent years, this period is extended to 7 years. For cross-border transactions to which international agreements apply, a tax audit may be performed, and tax may be levied, for 11 years retrospectively.
- If a tax audit has been performed for a certain taxable period, this period remains open for an additional tax audit for 5 years after the end of the year in which the tax audit report was submitted. However, the total period may not exceed 10 years.
- A tax audit must be completed within one year, but may be extended by a further 12 months in certain cases.

## Fines and Penalties

- The amount of a penalty for certain administrative tax offences is subject not only to the reported tax difference, but also to a significant extent by the length of the period during which the tax was reported incorrectly. For example, this relates to situations where tax reported in the tax return is increased by an amended tax return, or if the tax authority initiates a tax audit, or imposes additional tax as a result of a tax audit.
- The imposed penalty will be at least 1%, but no more than 100% of the additionally assessed tax.
- Penalties for certain administrative offences will continue

to be assessed at a flat rate, such as for late filing, or a failure to meet other non-monetary obligations.

- In some cases, where a taxpayer intentionally reduces his tax liability by using incorrect pricing in controlled transactions, the tax authorities may double the penalty.

# Grants and State Aid

- Public funding (ESIF, IPCEI, Horizon Europe, InvestEU)
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## List of abbreviations

<b>PIT</b>	Personal Income Tax
<b>CIT</b>	Corporate Income Tax
<b>MLI</b>	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting
<b>CbCR</b>	Country-by-Country Reporting
<b>CFC</b>	Controlled Foreign Corporations
<b>VAT</b>	Value-added Tax
<b>IFRS</b>	International Financial Reporting Standards
<b>DTT</b>	Double Tax Treaty

## Notes

Notes



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