Sales Recording, Cashless Payments Slovakia 2026



New Act on Sales Recording and Mandatory Cashless Payments

As of January 1, 2026, the **new Act** No. 384/2025 Coll. on **Sales Reporting** has entered into force, replacing the previous Act No. 289/2008 Coll. on the Use of Electronic Cash Registers. Most existing exemptions have been abolished, **and the obligation to record sales now applies to a wide range of additional sellers**.

The Act on Sales Recording newly defines the person obliged to record sales through the eKasa cash register system. The term “entrepreneur” is replaced in this Act by the designation “seller,” which refers to a natural person or a legal entity authorized to conduct business or perform other self-employed activities and who receives payments for the sale of goods or the provision of services.

Under the new Act, revenue is defined as:

- a payment received from the sale of goods or the provision of services at a point of sale, made in cash or by other payment methods that replace cash;
- including cashless payments made by a payment instrument enabling the scan of a payment order, or payments made by vouchers entitling the holder to purchase goods or receive services, and
- a payment received as an advance payment or a balance payment.

Each seller must individually assess they carry out business activities or other self-employed activities, based on the relevant legal regulations. This includes, for example, the Trade Licensing Act, the Commercial Code, or specific regulations governing various professions and sectors (e.g., healthcare services, real estate rentals, libraries, etc.). In case of any uncertainty, it is necessary to contact the relevant authorities or governing bodies responsible for the respective legislation that oversees the given industry.

A significant change introduced by the new Act is the abolition of Annex No. 1, which previously defined specific services subject to mandatory sales recording. As a result, **many service providers who were not previously required to record sales via the eKasa system have now been added to the group of obliged entities**, At the same time, certain exemptions remain in force where there is no obligation to record sales via eKasa, such as sale of stamps and prepaid payment instruments, cash-on-delivery transactions, sales through vending machines, or the sale of goods and provision of services by individuals with severe disabilities, as well as in high-altitude facilities without access to road networks or the public electricity grid.

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The Sales Reporting Act introduces a new type of eKasa: the software online cash register, which can be operated as a cloud-based service.

Additionally, as of January 1, 2026, **sellers are required to display a notice at the point-of-sale** informing customers of the obligation to use the eKasa system.

One of the most widely discussed changes introduced by the new Act is the obligation for sellers, who are required to use eKasa, to allow buyers to make cashless payments. This includes payments by credit/debit card, online bank transfers, QR code payments, and similar methods, if the purchase amount exceeds €1. The **original effective date for this provision was set for** March 1, 2026; however, in February, Parliament decided to postpone the deadline to **May 1, 2026**. The obligation to enable cashless payments will not apply only in objective circumstances, such as internet or power outages, or in cases where the seller is not legally required to record sales.

Sellers can choose from several methods for accepting cashless payments—they may use a payment terminal, their own custom solution, or the state-provided QR payment system. If a seller already accepts card payments via a terminal, they are not required to implement QR payments. Conversely, if they use QR payments through mobile banking, the payment terminal is not necessary. From a technological and user-experience standpoint, the most efficient solution for QR payments appears to be a cash register system that automatically generates a unique QR code containing the exact amount and transaction details. The buyer simply scans the code with their smartphone camera and confirms the payment within their banking app. Thanks to instant payments, the eKasa system receives a payment notification within seconds and automatically prints the receipt.

If a violation of the obligation to enable cashless payments is identified, the tax authority will impose a fine on the seller ranging from €500 to €15,000 (the first detected violation is penalty-free). For each subsequent violation of this obligation, the tax office will impose a fine ranging from €3,000 to €40,000. Overall, the new Act (No. 384/2025 Coll.) introduces higher sanctions for the violation of selected obligations compared to the previous Act (No. 289/2008 Coll.).

Your Auditorea team

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