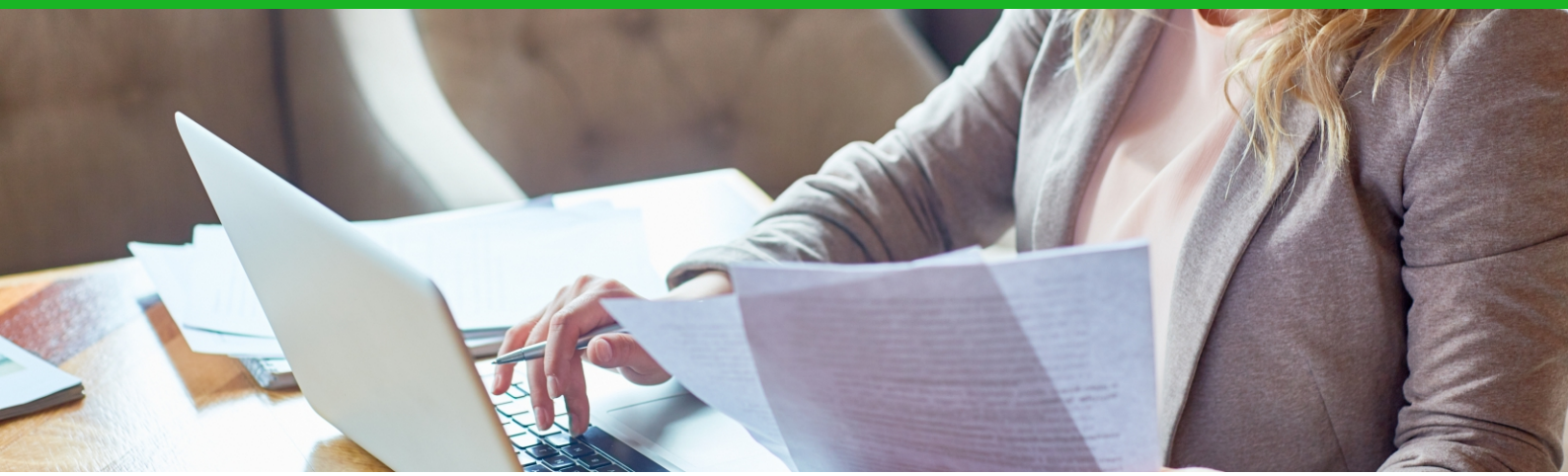
AUDITOREA
TAX • ACCOUNTING • AUDIT

e-invoice Slovakia 11/26



E-Invoicing in Slovakia: Current Developments and What Changes from 2027

In view of the upcoming implementation of the e-invoicing system, we provide an overview of the latest legislative developments, as well as the key upcoming changes and updates that may affect its implementation and operation as of January 1, 2027.

Implementation of the e-invoicing system continues – what applies today?

The legal basis for the new system is Act No. 385/2025 Coll., which amended the VAT Act. The implementation of e-invoicing is divided into several phases.

As of **January 1, 2027** mandatory electronic invoicing is expected to be introduced primarily for certain **domestic B2B and B2G transactions**. The obligation is expected to apply mainly to VAT-registered persons established in Slovakia who carry out domestic supplies specified by law.

It is important to note that **an e-invoice will not be an ordinary invoice in PDF format sent by email**. Instead, it will be an invoice issued in a structured electronic format in accordance with the relevant technical standards, enabling automated data processing.

The transmission of invoices is expected to be facilitated primarily through **certified service providers**, known as "digital postmen", with the system being developed using the **Peppol** network. Consequently, affected entities will need to address not only the issuance of invoices but also their ability to receive and process electronic invoices in their accounting or ERP systems.

Tax Identification Numbers (TINs / DIČ) Also for Legal Entities That Have Not Previously Been Assigned One

In connection with preparations for the system, the Financial Administration of the Slovak Republic is continuing the process of **assigning tax identification numbers (TINs / DIČ) ex officio to legal entities** that have not previously been assigned one. This change is also linked to the fact that the scope of entities required to be able to receive **e-invoices will be broader than the scope of entities required to issue them**. The obligation to receive e-invoices may also apply to legal entities that are not VAT-registered, with the TIN (DIČ) serving as the primary routing identifier for the delivery of electronic invoices through digital postmen.

Government Bill Aims to Simplify the e-Invoicing Rules

A **government bill amending the VAT Act (Parliamentary Document No. 1454)** is currently before the National Council of the Slovak Republic. Its purpose is to amend and clarify certain e-Invoicing rules before the system goes live.

Continue to the next page >

e-invoice Slovakia 11/26

The most significant proposed changes include, in particular:

- **abolition of the customer's (recipient's) obligation to report data from received e-invoices**, as the relevant data is to be reported to the Financial Administration on the supplier's side;
- **introduction of a tolerance period from January 1 to June 30, 2027**, during which it is proposed to mitigate penalties for selected initial deficiencies related to e-invoicing and digital data reporting;
- **clarification of rules for corrective e-invoices**, including the scope of data reported to the tax authorities and rules for correcting invoices issued prior to the introduction of mandatory e-invoicing;
- introduction of selected **exemptions from the obligation to receive e-invoices**, for example, for certain taxable persons who are not VAT-registered in connection with VAT-exempt real estate leases.

Importantly, the proposed tolerance period **does not constitute a postponement of mandatory e-invoicing itself**. If the amendment is adopted as proposed, January 1, 2027 will remain the effective date for the launch of the system.

Parliament is also considering a proposal to postpone until 2030

On November 3, 2026, MP Marián Viskupič of the opposition SaS party submitted a private member's bill (**Parliamentary Print No. 1574**) to the National Council of the Slovak Republic, proposing to postpone the introduction of mandatory e-invoicing **until January 1, 2030**. The argument for the postponement is the short timeframe for technical preparation by businesses and providers of accounting and ERP solutions, as well as the costs associated with implementation.

However, this proposal is currently only at the initial stage of the legislative process and **does not alter the currently valid deadline of January 1, 2027**. Businesses should therefore not currently rely on assumption that the postponement will actually take place.

What do we recommend to businesses?

Despite the ongoing legislative debate, we recommend continuing to proceed on the basis of the legislation currently in force and the implementation date of January 1, 2027, and not delaying preparations for the new system.

Businesses should, in particular:

- check whether their accounting or ERP systems are ready for e-invoicing;
- review the options for cooperation with a certified service provider responsible for the delivery of electronic invoices;
- map their invoicing processes, including advance payments, corrective invoices, self-billing and recurring supplies;
- test the issuance, receipt, processing and archiving of e-invoices;
- monitor the final wording of the proposed government bill and further developments regarding the proposal to postpone implementation.

As things currently stand, mandatory e-invoicing is still legally scheduled to take effect on January 1, 2027.

The government bill may simplify and clarify certain obligations before the system goes live, while the proposal to postpone implementation until 2030 should, for the time being, be regarded solely as an ongoing legislative initiative.

Should you have any questions or require clarification regarding the introduction of the e-invoicing system, its practical implications or preparations for the new obligations, we will be happy to assist you. We would be pleased to help you assess the impact of the new rules on your business and support you in preparing for their practical implementation.

Your Auditorea team

17.11.2026