

N a v r h

LAW

from..... 2025,

amending Act No. 222/2004 Coll. on Value Added Tax
as amended and amending certain acts

The National Council of the Slovak Republic adopted the following Act:

Art. I

Act No. 222/2004 Coll. on Value Added Tax, as amended by Act No. 350/2004 Coll., Act No. 651/2004 Coll., Act No. 340/2005 Coll., Act No. 523/2005 Coll., Act No. 656/2006 Coll., Act No. 215/2007 Coll., Act No. 593/2007 Coll., Act No. 378/2008 Coll., Act No. 465/2008 Coll., Act No. 83/2009 Coll., Act No. 258/2009 Coll., Act No. 471/2009 Coll., Act No. 563/2009 Coll., Act No. 83/2010 Coll., Act No. 490/2010 Coll., Act No. 331/2011 Coll., Act No. 406/2011 Coll., Act No. 246/2012 Coll., Act No. 440/2012 Coll., Act No. 360/2013 Coll., Act No. 218/2014 Coll., Act No. 268/2015 Coll., Act No. 360/2015 Coll., Act No. 297/2016 Coll., Act No. 298/2016 Coll., Act No. 334/2017 Coll., Act No. 112/2018 Coll., Act No. 323/2018 Coll., Act No. 368/2018 Coll., Act No. 369/2018 Coll., Act No. 317/2019 Coll., Act No. 318/2019 Coll., Act No. 368/2019 Coll., Act No. 344/2020 Coll., Act No. 186/2021 Coll., Act No. 346/2021 Coll., Act No. 408/2021 Coll., Act No. 222/2022 Coll., Act No. 516/2022 Coll., Act No. 9/2023 Coll., Act No. 309/2023 Coll., Act No. 530/2023 Coll., Act No. 102/2024 Coll., Act No. 278/2024 Coll., Act No. 354/2024 Coll., Act No. 364/2024 Coll., Act No. 26/2025 Coll., Act No. 77/2025 Coll. and Act No. 181/2025 Coll. is amended as follows:

1. In the third sentence of Paragraph 4b(6), the words 'for the tax of the withdrawing group member' shall be replaced by the words 'the withdrawing group member as an independent payer'.
2. In the last sentence of Section 4b(7), the words "shall register for tax" shall be replaced by the words "shall register as an independent taxpayer".
3. After § 4b, § 4c shall be inserted, which, including the heading, shall read as follows:

'Paragraph 4c
Ex officio group registration

- (1) For the purposes of this Act, the grounds for ex officio registration of a group shall be understood as the conduct of business by several members of the group with the main aim of avoiding the payment of tax.
- (2) If it follows from the documents obtained in the course of the performance of tax administration or on the basis of the results of the activities of the Financial Directorate of the Slovak Republic^{4f} (hereinafter referred to as the "Financial Directorate") that the reasons for the registration of the group have arisen ex officio, the Tax Office Banská Bystrica shall call on the presumed members of the group to, within eight days

from the date on which this invitation was delivered to the last of these presumed members of the group. They appointed a common representative from among themselves for the purposes of the registration procedure ex officio. If they fail to do so, the Tax Office Banská Bystrica shall appoint a common representative for this purpose and notify the presumed members of the group; This decision is not subject to appeal. The initiation of the group registration procedure ex officio prevents the registration of group members under Section 4b.

- (3) The Tax Office of Banská Bystrica shall invite the joint representative pursuant to paragraph 2 to comment on the reasons for the registration of the group ex officio within a specified period, which may not be shorter than 15 days.
- (4) If, on the basis of the statement pursuant to paragraph 3, the reasons for the registration of the group ex officio are not refuted or if the joint representative does not comply with the invitation pursuant to paragraph 3, the Tax Office Banská Bystrica shall decide ex officio on the registration of those members of the group for whom the reasons for registering the group ex officio are met, assign a tax identification number to the group and appoint a representative of the group. Pursuant to paragraph 2, the common representative may lodge an appeal against that decision within eight days of its receipt, which shall have suspensive effect.
- (5) The group referred to in paragraph 4 shall become a payer on the day following the date on which the decision on group registration becomes final; On this date, the tax identification number assigned to the group comes into force and the tax identification numbers of individual members of the group cease to be valid, if they were assigned in the national territory.
- (6) The tax office is competent for the group, which is responsible for the representative of the group.
- (7) The actions of the group representative, the rights and obligations and responsibilities of individual group members are subject to Section 4b(4) accordingly.
- (8) The group representative is obliged to submit an application for a change in the registration of the group without delay if another member of the group meets the conditions for the registration of the group ex officio. The tax authority responsible for the group will immediately decide to change the registration of the group if there are reasons for doing so. If the tax authority competent for the group finds that another member of the group meets the conditions for ex officio group registration, it will immediately decide ex officio to change the group's registration. The decision referred to in the second sentence and the third sentence shall be served on that member of the group and on the representative of the group. The decision referred to in the second sentence and the third sentence may be appealed against by that member of the group or the representative of the group within eight days of its receipt, which shall have suspensive effect. The effects of the amendment of the registration of the group pursuant to the second sentence and the third sentence shall occur on the date of entry into force of the decision on the amendment of the registration of the group; The tax identification number of that group member, if assigned in the national territory, expires on the day preceding the date on which the change in the group's registration took effect.
- (9) If a group member ceases to meet the conditions under § 4a, the group representative is obliged to submit an application for a change in the group's registration without delay; In the case of a group representative, the application must also include the designation of the group member who has been designated by the group members as the new group representative. The tax authority competent for the group is not bound by the proposal to appoint a new representative of the group and, for reasons worthy

of special consideration, may also designate another member of the group as the new representative of the group. The tax authority responsible for the group shall decide without delay on the change of the registration of the group; This decision is not subject to appeal. If the tax authority competent for the group finds that a member of the group has ceased to meet the conditions under Section 4a, it shall immediately decide on the change of registration of the group ex officio; This decision is not subject to appeal. The effects of the change in the registration of the group shall take effect on the date of entry into force of the decision on the amendment of the registration of the group. The tax office competent for a group member who has ceased to meet the conditions under § 4a shall register such group member as an independent payer on the date on which the effects of the change in the group's registration occurred and assign him a tax identification number; This decision is not subject to appeal. The rights and obligations of the group under this Law shall pass to the taxable person who has been excluded from the group on the date on which the change in the registration of the group takes effect, in so far as they relate to the transactions carried out and received by that taxable person.

- (10) If one of the members of the group ceases to exist without liquidation and the assets of the dissolving group member are transferred to the legal successor, the representative of the group is obliged to immediately submit an application for a change in the registration of the group; In the case of a group representative, the application shall be submitted by his or her legal successor and shall also include the designation of the group member who has been designated by the group members as the new group representative. The tax authority competent for the group is not bound by the proposal to appoint a new representative of the group and, for reasons worthy of special consideration, may also designate another member of the group as the new representative of the group. The tax authority responsible for the group shall decide without delay on the change of the registration of the group; This decision is not subject to appeal. The effects of the change in the registration of the group shall occur on the date of dissolution of the group member without liquidation. If the legal successor does not meet the conditions under Section 4a, the rights and obligations arising from this Act shall be transferred from the group member who has ceased to exist without liquidation to his legal successor to the extent that they relate to the performance made and received by the dissolved group member, on the date of dissolution of the group member without liquidation. The tax authority competent for the legal successor who does not meet the conditions laid down in Paragraph 4a shall register that successor in title as an independent payer and assign him a tax identification number on the date on which the change in the group's registration took effect; This decision is not subject to appeal.
- (11) Paragraph 10 shall apply mutatis mutandis if the group member who has been wound up without liquidation has no successor in title; If a group representative has ceased to exist, any of the group members may submit a request to change the group's registration.
- (12) If the representative of the group fails to comply with the obligations under paragraphs 8 to 10, the tax authority competent for the group shall impose a fine of up to EUR 10 000 on the group. In determining the amount of the fine, the tax authority shall take into account the gravity, duration and consequences of the unlawful situation.¹.

The footnote to reference 4f reads:

"^{4f}) Section 4(3)(x) of Act No. 35/2019 Coll. on Financial Administration and on Amendments to Certain Acts."

4. In Section 5(2)(c), Section 5a, Section 6(1), Section 11(2)(b), Section 66(2)(a), Section 68b(5), Section 69(9) to (12) and (15) and (16), Section 77(2) and Section 79(2)(b), a comma shall be inserted after the words "Section 4b" and the words "Section 4c".
5. In Section 5(2)(d), the words "or if he supplies goods from the national territory to another Member State or a third country which were acquired in the national territory from another Member State, and the foreign person has been represented by a tax representative pursuant to Section 69aa,".
6. In Section 6(1), the words "to the Financial Directorate of the Slovak Republic (hereinafter referred to as the "Financial Directorate"))" shall be replaced by the words "to the Financial Directorate".
7. In Section 7a(1), the following sentence shall be added at the end: "An application for registration for tax may also be submitted by a taxable person who is not obliged to submit an application for registration for tax under Section 4, even if he or she has not incurred an obligation under the first sentence."
8. In Paragraph 17(4)(b), the words 'indicate the subsequent supply of goods in the summary statement' shall be replaced by the words 'report data'.
9. In Sections 19(8)(a) and 20(1)(a), the words "the 15th day of the calendar month following the calendar month" shall be replaced by the words "the tenth day from the day".
10. In Sections 19(8)(b) and 20(1)(b), the number "15th" shall be replaced by the word "tenth".
11. Section 43, paragraph 9 reads as follows:
'(9) The exemption provided for in paragraphs 1 and 4 shall not be granted if the supplier has not communicated the data referred to in Paragraph 80 or if the data transmitted contains incorrect, false or incomplete information about that supply; this shall not apply if the supplier sufficiently justifies those deficiencies.'
12. Section 45, paragraph 3 reads as follows:
'(3) If the first customer is a foreign person from a third country, Paragraphs 71 to 76 shall apply to the drawing up and storage of the invoice for the second customer.'
13. Section 49 is supplemented by paragraph 11, which reads as follows:
'(11) Where a supply of goods or services is subject to the notification obligation under Paragraph 80a, the payer may deduct the tax referred to in subparagraph 2(a) only if he has an electronic invoice.'
14. Section 51(2) reads as follows:
'(2) The taxpayer shall make the deduction referred to in Paragraph 49(2) in the tax period in which the right of deduction arose; A tax deduction pursuant to Section 49 (2) (a), (c) or (d) may be made by a taxpayer if the taxpayer has a document pursuant to paragraph 1 (a), (c) or (d) by the expiry of the deadline for filing the tax return. If the taxpayer does not have the document referred to in the first sentence by the expiry of the period for filing the tax return for the tax period in which the right to deduct arose, he shall make the deduction in the tax period in which he receives this document.'"

15. In the fourth point of Section 55a(2)(c) and the fourth point of Section 56(2)(c), the words "and the supply of goods from the national territory to another Member State or a third country which were acquired by a foreign person in the national territory from another Member State and the foreign person was represented by a tax representative pursuant to Section 69aa," shall be deleted.
16. In Section 64a, a comma and the number "51" shall be inserted after the number "50".
17. In Section 68c(2)(d), a comma shall be inserted after the words '§ 4' and the words 'or § 4b' shall be replaced by the words '§ 4b or § 4c'.
18. In Section 68g(15), point (a) is supplemented by the fifth point, which reads as follows:
'(5) a small undertaking of a domestic person has become a member of a group pursuant to Paragraph 4b or Paragraph 4c,'.
19. In Section 69a(2)(c), a comma shall be inserted after the word "declarations" and the words "and the summary statement" shall be replaced by the words "the preparation of an electronic invoice and for the notification of data pursuant to Section 80(5)(a) or (b)".
20. Section 69a(6) reads as follows:
'(6) The tax representative shall be obliged to report the data referred to in Paragraph 80(5)(a) or (b) on behalf of the represented importers within the period referred to in Paragraph 80(6).'
21. Section 69aa is deleted.
22. Section 69c(1) reads as follows:
'(1) The tax shown on the invoice payable by the supplier in respect of the supply of goods or services pursuant to Paragraph 69(1),
 - a) may pay in the manner referred to in paragraph 2 at the latest before the delivery of the decision pursuant to Section 69b (3) by the payer (customer) who knew at the time of the occurrence of the tax liability or on the basis of sufficient reasons referred to in Section 69 (13) should have known and could have known that all or part of the tax on goods or services would not be paid,
 - b) the payer (customer) is obliged to pay in the manner referred to in paragraph 2, if so determined by the tax authority; the tax shall be payable within the period specified in the decision, against which no appeal may be lodged.'
23. In Section 69c, a new paragraph 2 shall be inserted after paragraph 1 and shall read as follows:
"(2) The payer (customer) shall be obliged to pay the tax pursuant to subsection (1) in the manner specified in a special regulation (28dba) to the tax administrator's account number maintained for the supplier pursuant to a special regulation.^{28dbb)}'.

Paragraphs 2 to 6 are renumbered as paragraphs 3 to 7.

24. In Section 69c(6) and (7), the words "3 or pursuant to paragraph 4" shall be replaced by the words "4 or paragraph 5".

25. Section 69c is supplemented by paragraph 8 which reads as follows:
'(8) If the payer (customer) fails to pay the tax specified in the decision referred to in paragraph 1(b) within the specified period or pays only part of it, the tax authority shall impose a fine on him up to the amount of the tax stated on the invoice.'

26. In Paragraph 71(1), letters a) and b) read as follows:

'(a) invoice is

1. an electronic invoice pursuant to this Act or pursuant to the legislation of another Member State governing the preparation of an invoice in electronic form,
2. simplified invoice,
3. any document or notification, other than an electronic invoice or a simplified invoice, which contains the elements pursuant to Section 74(1) (hereinafter referred to as the "invoice in another form"),

b) electronic invoice means any document or notification which contains the elements pursuant to Section 74 (1) and is drawn up, sent and received

1. in an electronic document format that allows for automated and electronic processing, and
2. in a data structure in accordance with the technical standard for electronic invoicing and with the list of its syntaxes according to a specific^{regulation,28s)}.

The footnote to reference 28s reads:

^(28s) Commission Implementing Decision (EU) 2017/1870 of 16 October 2017 on the publication of the European standard reference for electronic invoicing and the list of syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council (OJ L 266, 17.10.2017).'

27. Section 71(2) reads as follows:

'(2) Any document or notification, with the exception of a corrective document pursuant to Paragraph 25a, which amends the original invoice and relates specifically and unambiguously to it, shall also be regarded as an invoice. The drawing up of the document or the notification referred to in the first sentence shall be subject to the same conditions as the drawing up of the invoice which it amends.'

28. Section 71(3)(b) reads as follows:

"(b) a qualified electronic signature pursuant to a special regulation²⁹⁾ or a qualified electronic seal pursuant to a special regulation,^{29aaaa)}".

The footnotes to references 29 and 29aaaa read:

⁽²⁹⁾ Art. Article 3(12) of Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014), as amended.

^(29aaaa) Article 3(27) of Regulation (EU) No 910/2014, as amended."

29. Section 71 shall be supplemented by paragraphs 4 to 6, which shall read as follows:

'(4) An invoice shall be drawn up as an electronic invoice unless this Law permits an invoice to be drawn up as a simplified invoice or an invoice in another form. The preparation of an invoice is not subject to the consent of the recipient of the supply. The sending of an electronic invoice by means other than the delivery service is subject to the consent of the recipient of the performance.

(5) Every taxable person who is required to draw up an electronic invoice under this Act shall be obliged to ensure that he can send and receive the electronic invoice by delivery service. Any person to whom goods or services are supplied in the national territory for which the taxable person is required to draw up an electronic invoice under this Act is obliged to ensure that he or she can receive the electronic invoice sent by the delivery service.

(6) A simplified invoice is a document or notification that does not have to contain all the data pursuant to Section 74, subsection 1 and is issued as a

- a) a document for goods or services, if the price, including tax, does not exceed EUR 100, while such a document does not have to contain data pursuant to Section 74 (1) (b) and the unit price pursuant to Section 74 (1) (g),
- b) a document issued by the e-Kasa Client cash register pursuant to a special regulation,^{29a)} if the price of goods or services including tax is not more than EUR 400, and a document issued by a refuelling machine for unmanned refuelling, if the price of the goods including tax paid by electronic means of payment is not more than EUR 400, while such documents do not have to contain data pursuant to Section 74 (1) (b) and the unit price pursuant to Section 74 (1) (g),
- c) a document or notification pursuant to paragraph 2, which must contain the serial number of the original invoice, which may also be the original identifier of the cash receipt pursuant to a special regulation,^{29a)} and the data that change."

30. Section 72(2) reads as follows:

'(2) A taxable person who is not a payer shall be required to draw up an invoice under this Law if:

- a) supplies goods with a place of supply in another Member State, if the person liable for payment of tax is the recipient of the goods and the taxable person is registered under § 7 or § 7a,
- b) supplies a service with a place of supply in another Member State, if the person liable for payment of tax is the recipient of the service and the taxable person is registered under § 7 or § 7a,
- c) receives payment prior to the delivery of goods pursuant to subparagraph (a) or the supply of services pursuant to subparagraph (b);
- d) supplies goods or services having a place of supply in a third country to a taxable person or a non-taxable legal person.'

31. In Section 72 (3), a comma shall be inserted after the word "state" and the words "which is not a payer", the word "electronic" shall be inserted after the word "to produce" and the words "or an invoice in another form" shall be inserted after the word "invoice".

32. In Sections 72(4) and 74(1)(o), the words "or Paragraph 69aa" shall be deleted.

33. Article 72 shall be supplemented by paragraphs 9 to 11, which shall read as follows:

'(9) A simplified invoice pursuant to Paragraph 71(6)(a) and (b) may not be drawn up when

- a) the supply of goods or services pursuant to paragraph 1(b), (d) and (e);
- b) receipt of payment pursuant to paragraph 1(f) prior to delivery of the goods pursuant to paragraph 1(b) or (d);
- c) receipt of payment pursuant to paragraph 1(g) prior to the delivery of the service referred to in paragraph 1(b).

(10) A payer or a taxable person may issue an invoice in a different form when

- a) a supply of goods or services with a place of supply in a third country to a taxable person;
 - b) delivery of a new means of transport pursuant to paragraph 5,
 - c) distance sales of goods in the territory of the European Union with a place of delivery in the Czech Republic, except for distance sales of goods, for which the supplier applies a special regulation pursuant to Section 68b.
- (11) A payer who is a foreign person from another Member State is obliged to draw up an invoice for the supply of goods or services under this Act only if he is a person liable to pay tax on such supply pursuant to Section 69 (1) in the Czech Republic. The obligation to draw up an invoice pursuant to the first sentence shall also apply to the drawing up of an invoice on receipt of payment prior to that supply of goods or services.'
- 34. In the introductory sentence of Paragraph 73(1), the number '15' shall be replaced by the word 'ten'.
 - 35. In Section 73(1)(b), the words "or by the end of the calendar month in which the payment was received" shall be deleted.
 - 36. Section 73(1)(c) reads as follows:
"c) from the date on which the goods supplied were exempt from tax pursuant to Paragraph 43,".
 - 37. In Section 73(1)(d) and (e), the words "from the end of the calendar month" shall be replaced by the words "from the date".
 - 38. Section 73 shall be supplemented by paragraphs 3 and 4, which shall read as follows:
'(3) If the end of the period for drawing up an invoice pursuant to subparagraph (1) or pursuant to Paragraph 75 falls on a Saturday, Sunday or non-working day, the last day of the period shall be that day.
(4) The time limit referred to in subsection (1) or in accordance with Paragraph 75 shall be deemed to have been complied with if the taxable person draws up an invoice within ten days of the date of the customer's subsequent notification that he is the person to whom that taxable person was obliged to issue an invoice for the supply of goods or services pursuant to paragraph 1 or Paragraph 75.'
 - 39. In Paragraph 74(1)(c), the following words shall be added at the end: 'based on one or more series which unambiguously identifies the invoice'.
 - 40. In Section 74 (1) (k), the following words shall be added at the end: "and in the case of a supply of goods in respect of which the other customer is liable to pay the tax pursuant to Section 69 (7), also the verbal information "triangular trade"".
 - 41. In Paragraph 74, paragraph 1 shall be supplemented by letters (p) and (q), which shall read as follows:
'(p) the serial number of the original invoice, in the case of a document or notification pursuant to Paragraph 71(2);
(q) the supplier's bank account numbers or the supplier's virtual account numbers, or any other identifiers that uniquely identify the supplier's accounts to which the invoice recipient may pay that invoice.'

42. In Section 74, paragraphs 3 and 4 shall be deleted.

Paragraphs 5 to 7 are renumbered as paragraphs 3 to 5.

43. In Section 74(3), the words "paragraph 3(b)" shall be replaced by the words "Section 71(6)(b)".

44. Section 75, including the title, reads as follows:

„§ 75
Summary invoice

A payer and a taxable person who is not a payer may draw up a summary invoice for several separate supplies of goods or services or for several payments received before the delivery of goods or services, which may cover a maximum period of a calendar month. The recapitulative invoice shall be drawn up within ten days of the end of the calendar month to which the recapitulative invoice relates.'

45. After Section 76, Section 76a shall be inserted, which, including the title, shall read as follows:

'Paragraph 76a
Delivery service

- (1) A delivery service is the service of sending and delivering an electronic invoice provided by a certified delivery service provider.
- (2) A certified delivery service provider is obliged to ensure that the delivery service can be
 - a) automatically check compliance with the formal requirements of an electronic invoice,
 - b) ensure a high level of reliability in the identification of both the sender and the addressee;
 - c) ensure the authenticity of the origin, integrity of the content and legibility of the electronic invoice from its dispatch to its delivery to the addressee;
 - d) prove the date and time of dispatch, delivery and receipt of the electronic invoice, and
 - e) automatically fulfil the information obligations pursuant to Sections 80, 80a and 85n.
- (3) Where there is a standard in the European Union for the exchange of electronic documents through uniform rules managed infrastructure and procedures which is not managed by a person established for profit and which ensures that the conditions under paragraph 2(a) to (d) are met ('European delivery standard'), the delivery service shall be provided in accordance with the terms of the European delivery standard and using the tools and procedures set out in that standard; where this standard is generally accepted and disseminated in the Member States.
- (4) The condition of general acceptance and extension referred to in paragraph 3 shall be fulfilled if the European delivery standard is available and used for a delivery service in at least half of the Member States and if the public authorities of at least half of the Member States are also involved in the activities of the person administering that standard.
- (5) The Financial Directorate keeps records of European delivery standards and certified delivery service providers operating in the territory of the Slovak Republic and makes it available through its website.

- (6) The Financial Directorate shall register in accordance with paragraph 5 a European delivery standard which is generally accepted and disseminated in the Member States.
 - (7) The Financial Directorate shall enter in the register pursuant to paragraph 5 of the certified delivery service provider a person who
 - a) has its registered office or place of business in a Member State;
 - b) is of good repute and whose statutory body or member of the statutory body is of good repute,
 - c) proves that the conditions under paragraph 2 are met,
 - d) demonstrate the authorisation to provide a delivery service in accordance with the terms of the European Delivery Standard and using the tools and procedures set out in that standard.
 - (8) For the purposes of paragraph 7(b), a person who has been convicted of an intentional criminal offence shall not be considered to be of good repute.
 - (9) A person may provide a delivery service in the Slovak Republic as a certified delivery service provider if he or she is registered in the register pursuant to paragraph 5; This does not affect the fulfilment of the conditions for doing business in this area and other conditions under special regulations.
 - (10) The Financial Directorate shall ensure the cooperation of the Slovak Republic with the person administering the European delivery standard."
46. In Section 78, new paragraphs 8 to 13 shall be inserted after paragraph 7 and shall read as follows:
- '(8) From the simplified invoices referred to in Paragraph 71(6)(a) and (b), the payer who supplies the goods or services shall state in the tax return
 - a) the total amount of turnover according to a special regulation^{29a}) recorded by the e-kasa client cash register^{29a}) broken down into the tax base and the amount of tax according to tax rates,
 - b) the total amount of tax bases, including corrections to the tax base, and the total amount of tax according to tax rates for supplies that are not recorded by the e-kasa client cash register.^{29a})
 - (9) From the simplified invoices referred to in Section 71(6)(a) and (b), the payer receiving the goods or services shall state in the tax return the total amount of the tax bases, the total amount of tax and the total amount of tax deducted from all received simplified invoices for the tax period in which the simplified invoices were made; If the total amount of tax deducted from simplified invoices is EUR 3,000 or more for a given tax period, the taxpayer is obliged to state separately the total amount of tax bases, the total amount of tax and the total amount of tax deducted broken down by individual suppliers of goods and services, indicating their tax identification number.
 - (10) From the corrective documents that the taxpayer was obliged to prepare pursuant to Section 25a(7)(a), the taxpayer shall state the following information in the tax return:
 - a) Customer's tax identification number,
 - b) numerical identification of the correction document,
 - c) the serial number of the invoice for the supply of goods or services to which the correction of the tax base relates,
 - d) the amount by which the tax base and tax have been adjusted,
 - e) tax rate.
 - (11) If the taxpayer is not obliged to prepare a corrective document pursuant to Section 25a, subsection 7, he shall state the amount by which the tax base and the tax are to be corrected.

(12) In the case of correction of deducted tax pursuant to Section 53b(1)(b) and correction of corrected deducted tax pursuant to Section 53b(4)(b), the taxpayer shall state the following information in the tax return:

- a) Supplier Tax Identification Number
- b) numerical identification of the correction document,
- c) the serial number of the invoice for the supply of goods or services to which the correction of the tax base relates,
- d) the amount by which the deduction was adjusted;
- e) tax rate.

(13) In the case of correction of the deducted tax pursuant to Paragraph 53b(1)(a) or (2) and the correction of the corrected deduction pursuant to Paragraph 53b(4)(a), the taxpayer shall state in the tax return the particulars referred to in subparagraph 12(a), (d) and (e) and the serial number of the invoice for the supply of goods or services to which the correction relates.'

Paragraphs 8 and 9 are renumbered as paragraphs 14 and 15.

47. Article 78a shall be deleted.

48. In Section 79 (4), the words "invitation to file a control statement or a request to remedy deficiencies in the submitted control statement" shall be deleted.

49. In the last sentence of Paragraph 79(5), the words 'or to remedy deficiencies in the submitted supplementary control statement' shall be deleted.

50. Section 79 is supplemented by paragraph 12, which reads as follows:

'(12) The time limit for the reimbursement of the excess deduction referred to in subparagraph (1), (2) or (5) shall not run from the date of issuance of the decision imposing an interim measure pursuant to a special regulation⁽³⁰⁾ until the date on which the decision imposing the interim measure was revoked or until the date on which the interim measure ceases to be effective; the provision of paragraph 6 shall not be affected by this.'

The footnote to reference 30 reads:

"³⁰⁾ Section 50(1)(c) of Act No. 563/2009 Coll., as amended by Act No. .../2025 Coll.".

51. Section 80, including the title, reads as follows:

„§ 80

Reporting of data to the Financial Directorate
in the cross-border supply and acquisition of goods and services

(1) A payer who has supplied goods or services under a tax identification number pursuant to Section 4, Section 4b, Section 4c or Section 5, or who has received payment prior to delivery pursuant to letter c), shall be obliged to report to the Financial Directorate the data pursuant to paragraph 5 (a) to (c) o

- a) supply of goods exempt from tax pursuant to Section 43 (1),
- b) movement of goods exempt from tax pursuant to Section 43 (4),
- c) Delivery

- 1. services with a place of supply in another Member State pursuant to Section 15(1), if the recipient of the service is a person liable for payment of tax

- pursuant to a provision of the law in force in another Member State corresponding to Article 69(3);
 2. goods or services with a place of supply in another Member State, if the customer is a person identified for tax purposes in that Member State and if he is liable to pay tax under a provision of the law in force in another Member State corresponding to Article 69(2);
 3. goods pursuant to Section 13(1)(e) and (f), if the customer is a person liable to pay tax pursuant to a provision of the law in force in another Member State corresponding to Section 69(9),
 4. goods in triangular trade, in which he participated as the first customer pursuant to Section 45.
- (2) A taxpayer to whom goods or services have been supplied under a tax identification number pursuant to Section 4, Section 4b, Section 4c or Section 5, or who has paid prior to delivery pursuant to letter b), shall be obliged to notify the Financial Directorate of the data pursuant to paragraph 5 (d) and (e) of the
 - a) acquisition of goods in the national territory from another Member State pursuant to Section 11,
 - b) Delivery
 1. services with a place of supply pursuant to Section 15 (1) in the national territory supplied to him by a foreign person from another Member State in respect of whom he is liable to pay tax pursuant to Section 69 (3),
 2. goods with a place of supply pursuant to Section 13 in the national territory or a supply of services with a place of supply pursuant to Section 16 (1) to (4) and (10) and (11) in the national territory supplied to him by a foreign person from another Member State in respect of which he is liable to pay tax pursuant to Section 69 (2),
 3. goods pursuant to Section 13(1)(e) and (f) supplied to him by a foreign person from another Member State in respect of which he is liable to pay tax pursuant to Section 69(9),
 4. goods in triangular trade, for which the person is liable to pay tax pursuant to Section 69 (7).
- (3) Obligation under
 - a) subparagraph 1(c) shall also apply to a taxable person if he has supplied goods or services under the tax identification number assigned to him pursuant to Paragraph 7 or Paragraph 7a, or if he has received payment prior to that supply,
 - b) paragraph 2 shall also apply to a taxable person who has acquired goods in the national territory from another Member State pursuant to Paragraph 11 under a tax identification number assigned to him pursuant to Paragraph 7 or Paragraph 7a, or to whom goods or services have been supplied in the national territory under a tax identification number assigned to him pursuant to Paragraph 7 or Paragraph 7a, and who has been supplied by a foreign person from another Member State; The obligation to declare applies to that taxable person even if he paid before the supply of goods or the receipt of the service.
- (4) Obligation to report data under
 - a) paragraphs 1 and 2 shall also apply to the supply of goods or services for which a corrective invoice is drawn up pursuant to Section 71(2); A payer pursuant to paragraph 1 or paragraph 2 or a taxable person pursuant to subparagraph 3(a) or subparagraph (b) shall report the data pursuant to Section 74(1)(p) and the data referred to in paragraph 5 that are amended within the time limit specified in

1. paragraph 6, if it is a payer under paragraph 1 or a taxable person under paragraph 3, letter a),
 2. paragraph 7, if it is a payer under paragraph 2 or a taxable person under paragraph 3, letter b),
 - b) paragraph 1 shall not apply to a supply of goods or services which is exempt under the law in force in the Member State in which the place of supply of the goods or services is situated;
 - c) paragraph 2 shall not apply to a supply of goods or services which is exempt from tax under Sections 28 to 42 or under Paragraph 68f(2).
- (5) At
- a) Pursuant to paragraph 1(a), the payer is obliged to provide the following information pursuant to paragraph 1:
 1. the supplier's tax identification number assigned to him,
 2. the customer's tax identification number assigned to him,
 3. data pursuant to Section 74 (1) (c) to (g), (h) in the part after the semicolon and (p) and (q),
 - b) When moving goods pursuant to paragraph 1(b), the payer shall be obliged to communicate the following information pursuant to paragraph 1:
 1. the supplier's tax identification number assigned to him,
 2. the customer's tax identification number assigned to him in another Member State under which he acquired the goods transferred from the national territory to another Member State,
 3. data pursuant to Section 74 (1) (c) to (g), (h) in the part after the semicolon and (p),
 - c) supply of goods or services pursuant to paragraph 1(c), the payer pursuant to paragraph 1 or the taxable person pursuant to paragraph 3(a) shall be obliged to report the following data:
 1. the supplier's tax identification number assigned to it;
 2. the customer's tax identification number assigned to him,
 3. data pursuant to Section 74 (1) (c) to (g), (h) in the part after the semicolon, letters (k), (p) and (q),
 - d) Upon acquisition of goods pursuant to paragraph 2(a), the payer pursuant to paragraph 2 or the taxable person pursuant to paragraph 3(b) shall be obliged to report the following information:
 1. the supplier's tax identification number assigned to him,
 2. identification number for the tax of the customer under which the goods were acquired in the national territory from another Member State,
 3. data pursuant to Section 74 (1) (c) to (i) and (p) and (q); in the case of acquisition of goods in the national territory from another Member State pursuant to Section 11 (8), the information pursuant to Section 74 (1) (q) shall not be reported,
 - e) in the case of a supply of goods or services pursuant to paragraph 2(b), the payer pursuant to paragraph 2 or the taxable person pursuant to paragraph 3(b) shall be obliged to report the following information:
 1. the supplier's tax identification number assigned to him,
 2. the customer's tax identification number assigned to him,
 3. data pursuant to Section 74 (1) (c) to (g), (h) in the part after the semicolon, letters (k), (o) if the person liable to pay the tax is a tax representative, and letters (p) and (q).

- (6) The data referred to in paragraph 5(a) and (b) shall be reported by the taxpayer pursuant to paragraph 1 for each taxable transaction to the Financial Directorate, and the data referred to in paragraph 5(c) shall be reported by the taxpayer pursuant to paragraph 1 or the taxable person pursuant to paragraph 3(a) for each taxable transaction to the Financial Directorate
 - a) at the time of issuing an electronic invoice or on the last day of the deadline for issuing an electronic invoice pursuant to Section 73 (1) (a) to (d), if the electronic invoice has not been issued by that date,
 - b) no later than five days from the date of issue of the electronic invoice or from the date of expiry of the deadline for the issuance of the electronic invoice, if the electronic invoice is issued by the customer in the name and on behalf of the payer pursuant to paragraph 1 or in the name and on behalf of the taxable person pursuant to paragraph 3, letter a).
- (7) The payer pursuant to paragraph 2 and the taxable person pursuant to paragraph 3 (b) shall report the data referred to in paragraph 5 (d) and (e) for each taxable transaction to the Financial Directorate no later than five days from the date of receipt of the electronic invoice.
- (8) The data referred to in paragraph 4(a) and paragraphs 6 and 7 shall be communicated by electronic message in the format of a single data message pursuant to a special regulation (33aa) or by means of a delivery service. Where a delivery service is used to send an electronic invoice, the obligation to communicate the data referred to in paragraph 5 shall be deemed to have been fulfilled by handing over the electronic invoice to the delivery service. If the end of the period for the notification of data referred to in paragraphs 6 and 7 falls on a Saturday, Sunday or non-working day, the last day of the period shall be that day.
- (9) The Tax Office will impose a fine of up to 10,000 euros
 - a) payer pursuant to paragraph 1 who
 - 1. fails to communicate the data referred to in paragraph 4(a) or paragraph 5(a) to (c) or communicates such data after the expiry of the period referred to in paragraph 6;
 - 2. failed to report all the information that he was required to report pursuant to paragraph 4(a) or paragraph 5, or reported the information that he was required to report pursuant to paragraph 4(a) or paragraph 5 incorrectly;
 - b) the payer referred to in paragraph 2 who
 - 1. has not communicated the data referred to in paragraph 4(a) or paragraph 5(d) and (e) or has communicated such data after the expiry of the period referred to in paragraph 7;
 - 2. failed to report all the information that it was required to report pursuant to paragraph 4(a) or paragraph 5(d) and (e) or reported incorrectly the information that it was required to report pursuant to paragraph 4(a) or paragraph 5(d) and (e).
- (10) The Tax Office will impose a fine of up to 10,000 euros
 - a) to a taxable person pursuant to paragraph 3(a) who has not communicated the data pursuant to paragraph 4(a) or paragraph 5(c) has communicated such data after the expiry of the period referred to in paragraph 6, has not communicated all the data pursuant to paragraph 4(a) or paragraph 5(c) or has reported them incorrectly,
 - b) To a taxable person referred to in paragraph 3(b) who has not communicated the information referred to in paragraph 4(a) or paragraph 5(d) and (e), has not communicated such information after the expiry of the period referred to in

paragraph 7, has not communicated all the information referred to in paragraph 4(a) or paragraph 5(d) and (e) or has reported it incorrectly.

- (11) The tax office will impose a fine of up to 100,000 euros
- a) the payer pursuant to paragraph 1 or paragraph 2 if he or she commits the conduct pursuant to paragraph 9 repeatedly,
 - b) to a taxable person under paragraph 3 if he or she commits the conduct referred to in paragraph 10 repeatedly.
- (12) In determining the amount of the fine referred to in paragraphs 9 to 11, the tax authority shall take into account the gravity and duration of the unlawful situation.'

The footnote to reference 33aa reads as follows:

'^(33aa) Commission Implementing Regulation (EU)'

52. After Section 80, Section 80a shall be inserted, which, including the heading, shall read as follows:

'Paragraph 80a

Reporting of data to the Financial Directorate in the domestic supply of goods and services

- (1) A payer who has made a supply of goods or services other than those referred to in Section 80 (1) (a) to (c) under a tax identification number pursuant to Sections 4, 4b, 4c or Paragraph 5 or who has received payment prior to such supply shall be obliged to notify the Financial Directorate of the data referred to in paragraph 3; this shall not apply in the case of a supply of goods or services which is exempt from tax pursuant to Sections 28 to 43 or Paragraph 47.
- (2) A payer to whom a good or service has been supplied pursuant to paragraph 1 under a tax identification number pursuant to Section 4, Section 4b, Section 4c or Section 5 or who has paid the payment prior to such supply shall be obliged to notify the Financial Directorate of the data pursuant to paragraph 4; This does not apply in the case of a supply of goods or services which is exempt from tax under Sections 28 to 42 .
- (3) The payer pursuant to paragraph 1 shall be obliged to report the following data:
 - a) the supplier's tax identification number assigned to him,
 - b) the customer's tax identification number assigned to him or his name and surname or title, if no tax identification number has been assigned to him,
 - c) data pursuant to Section 74(1)(c) to (k), (m), (n) and (q) and pursuant to Section 68d(4); If the person liable to pay tax in the country is the recipient of a supply pursuant to Section 69 (10) to (12), he or she shall not provide information on the tax rate applied pursuant to Section 74 (1) (h) and the information pursuant to Section 74 (1) (i).
- (4) The payer under paragraph 2 shall be obliged to report the following data:
 - a) the supplier's tax identification number assigned to him,
 - b) the customer's tax identification number assigned to him,
 - c) data pursuant to Section 74(1)(c) to (k), (m), (n) and (q) and pursuant to Section 68d(4); If the taxpayer pursuant to paragraph 2 is a person liable to pay tax pursuant to Section 69 (10) to (12), he or she shall also be obliged to provide information on the applied tax rate pursuant to Section 74 (1) (h) and information pursuant to Section 74 (1) (i).

- (5) If an electronic invoice is issued pursuant to Section 71 (2) during the delivery pursuant to paragraph 1, the payer pursuant to paragraph 1 or the payer pursuant to paragraph 2 shall be obliged to report the data pursuant to Section 74 (1) (p) and pursuant to paragraphs 3 and 4, which are amended. The data referred to in the first sentence shall be reported by the payer pursuant to paragraph 1 within the period referred to in paragraph 6 and by the payer pursuant to paragraph 2 within the period referred to in paragraph 7.
 - (6) The payer is obliged to report the data referred to in paragraph 3 to the Financial Directorate for each taxable transaction pursuant to paragraph 1
 - a) at the time of issuing an electronic invoice or on the last day of the deadline for issuing an electronic invoice pursuant to Section 73 (1) (a) and (b), if the electronic invoice has not been issued by that date,
 - b) no later than five days from the date of issue of the electronic invoice or from the date of expiry of the deadline for the issuance of the electronic invoice, if the electronic invoice is issued by the payer pursuant to paragraph 2 in the name and on behalf of the payer pursuant to paragraph 1.
 - (7) The payer is obliged to report the data referred to in paragraph 4 for each taxable transaction to the Financial Directorate no later than five days from the date of receipt of the electronic invoice.
 - (8) The data referred to in paragraphs 3 to 5 shall be communicated by electronic message in the format of a single data message pursuant to a special regulation^{33aa)} or by means of a delivery service. Where a delivery service is used to send an electronic invoice, the obligation to communicate the data referred to in paragraphs 3 to 5 shall be deemed to have been fulfilled by handing over the electronic invoice to the delivery service. If the end of the period for the notification of data referred to in paragraphs 6 and 7 falls on a Saturday, Sunday or non-working day, the last day of the period shall be that day.
 - (9) The Tax Office will impose a fine of up to 10,000 euros
 - a) payer pursuant to paragraph 1 who
 1. has not communicated the data referred to in paragraph 3 or paragraph 5 or has communicated such data after the expiry of the period referred to in paragraph 6,
 2. failed to report all the data which he was obliged to report pursuant to paragraph 3 or paragraph 5 or reported the information which he was obliged to report pursuant to paragraph 3 or paragraph 5 incorrectly,
 - b) the payer referred to in paragraph 2 who
 1. has not communicated the data referred to in paragraph 4 or paragraph 5 or has communicated such data after the expiry of the period referred to in paragraph 7,
 2. failed to report all the information that he was required to report pursuant to paragraph 4 or paragraph 5, or reported the information that he was required to communicate pursuant to paragraph 4 or paragraph 5 incorrectly.
 - (10) If a taxpayer repeatedly commits an act under paragraph 1 or paragraph 2 under paragraph 9, the tax office shall impose a fine of up to EUR 100,000.
 - (11) In determining the amount of the fine referred to in paragraphs 9 and 10, the tax authority shall take into account the gravity and duration of the unlawful situation.'.
53. In the second point of Section 81(3)(b), the words "or the control statement" shall be deleted.

54. In the first sentence of Section 81a(1), the words "pursuant to Section 4b" shall be inserted after the words "group registration".
55. In the first sentence of Paragraph 81a(2), the words 'pursuant to Paragraph 4b or Paragraph 4c' shall be inserted after the word 'group'.
56. In Section 81a(3), the words "pursuant to Section 4b or Section 4c" shall be inserted after the words "group tax".
57. In the first sentence of Paragraph 81a(4), the words 'under Paragraph 4b or 4c' shall be inserted after the words 'group registration'.
58. After § 85m, § 85n shall be inserted, which, including the heading, shall read as follows:

'Paragraph 85n

Transitional provisions on electronic invoicing and data reporting to the Financial Directorate

- (1) In the period from 1 January 2027 to 30 June 2030, the
 - a) the provisions of Sections 71 to 76 in the version in force until 30 June 2030, unless paragraphs 2 to 9 and 16 provide otherwise,
 - b) the provisions of Section 78a in the version in force until 30 June 2030, unless paragraphs 17 and 18 provide otherwise; The filing of the control statement for the tax period ending on 30 June 2030 is subject to the provisions of Section 78a in the version effective until 30 June 2030.
- (2) A payer pursuant to Section 4, Section 4b or Section 4c who, as of 1 January 2027, has supplied a person referred to in paragraph 3 with goods with a place of delivery pursuant to Section 13 or who has supplied a service to a person pursuant to paragraph 3 with a place of delivery pursuant to Section 15 or Section 16 in the Czech Republic or has received payment prior to such supply of goods or services, shall be obliged to issue an electronic invoice pursuant to paragraph 4; this shall not apply, if the supply of goods or services is exempt from tax pursuant to Sections 28 to 43 and 47 or if the taxpayer has issued a simplified invoice pursuant to Section 74 (3) (a) or (b) for the supply of goods or services. The preparation of an electronic invoice is not subject to the consent of the recipient of the performance. The sending of an electronic invoice by means other than the delivery service is subject to the consent of the recipient of the performance.
- (3) A person for the purposes of paragraph 2 shall be
 - a) a taxable person who has a registered office, place of business, establishment, residence or habitual residence in the national territory,
 - b) a non-taxable legal person which has its registered office or a place in the national territory characterised by a sufficient degree of permanence and an appropriate structure, provided that the human and technical resources necessary for the performance of its activities are concerned.
- (4) An electronic invoice is any document or notification that contains the elements pursuant to Section 74 (1) and is drawn up, sent and received
 - a) in an electronic document format that allows for automated and electronic processing, and
 - b) in the data structure in accordance with the technical standard for electronic invoicing and with the list of its syntaxes according to a special regulation.^{28s)}
- (5) Any document or communication which amends the original electronic invoice referred to in paragraph 4 and relates to it separately and unambiguously and which

is drawn up, sent and received in the manner referred to in paragraph 4 shall also be considered to be an electronic invoice pursuant to paragraph 4. The document or notification referred to in the first sentence must contain the serial number of the original electronic invoice and the data to be changed.

- (6) The payer pursuant to paragraph 2 shall be obliged to issue an electronic invoice within ten days from the date of
 - a) supply of goods or services pursuant to paragraph 2,
 - b) receipt of payment prior to delivery of the goods or services referred to in point (a);
 - c) in which the event decisive for the correction of the tax base pursuant to Section 25 (1) occurred.
- (7) The payer under paragraph 2 may issue a summary electronic invoice for several separate supplies of goods or services referred to in paragraph 6 that took place over a period of no more than one calendar month; A summary electronic invoice must be issued within ten days from the date of the end of the calendar month for which the summary electronic invoice is issued
- (8) If the end of the time limit for drawing up an invoice pursuant to paragraph 6 or paragraph 7 falls on a Saturday, Sunday or non-working day, the last day of the time limit shall be that day.
- (9) The deadline under paragraph 6 or paragraph 7 shall be deemed to have been met if the payer pursuant to paragraph 2 issues an invoice within ten days from the date of the customer's subsequent notification that he is the person to whom the payer was obliged to issue an invoice for the delivery of goods or services pursuant to paragraph 6 or paragraph 7.
- (10) If the payer is obliged to draw up an electronic invoice pursuant to paragraph 2, which is sent to the recipient of the performance by means of a delivery service, the payer is obliged to provide the following information at the time of its preparation pursuant to paragraph 6:
 - a) the supplier's tax identification number assigned to him,
 - b) the customer's tax identification number assigned to him or his name and surname or title, if no tax identification number has been assigned to him,
 - c) data pursuant to Section 74(1)(c) to (k), (m) and (n) and pursuant to Section 68d(4); The payer who is obliged to draw up an electronic invoice pursuant to paragraph 5 shall communicate the serial number of the original electronic invoice and the data that are changing.
- (11) A person referred to in paragraph 3(a), who is a payer pursuant to Section 4, Section 4b or Section 4c, and who has received an electronic invoice through a delivery service, shall be obliged to provide the following information within five days of its receipt:
 - a) the supplier's tax identification number assigned to him,
 - b) the customer's tax identification number assigned to him,
 - c) data pursuant to Section 74 (1) (c) to (k), (m) and (n) and pursuant to Section 68d (4), and if the person liable to pay tax pursuant to Section 69 (10) to (12) shall also be obliged to provide information on the applied tax rate pursuant to Section 74 (1) (h) and information pursuant to Section 74 (1) (i); A payer who has received an electronic invoice drawn up pursuant to paragraph 5 shall communicate the serial number of the original electronic invoice and the data that are changing.
- (12) The data referred to in paragraphs 10 and 11 shall be communicated to the Financial Directorate by means of a delivery service; this obligation shall be deemed to have

been fulfilled by handing over the electronic invoice to the delivery service. If the end of the period for the notification of data referred to in paragraphs 10 and 11 falls on a Saturday, Sunday or non-working day, the last day of the period shall be that day.

- (13) The Tax Office will impose a fine of up to 10,000 euros
- a) the payer referred to in paragraph 2 who
 - 1. has not communicated the data referred to in paragraph 10 or has communicated such data after the expiry of the period referred to in paragraph 10,
 - 2. failed to report all the information that he was required to report under paragraph 10 or reported the information that he was required to report under paragraph 10 incorrectly;
 - b) a person under subsection 3 (a) who is a payer under § 4, § 4b or § 4c, who
 - 1. has not communicated the data referred to in paragraph 11 or has communicated such data after the expiry of the period referred to in paragraph 11,
 - 2. failed to report all the information that it was required to report pursuant to paragraph 11 or reported incorrectly the information which it was required to report pursuant to paragraph 11.
- (14) The tax office will impose a fine of up to 100,000 euros
- a) the payer pursuant to paragraph 2 if he/she commits the conduct pursuant to paragraph 13(a) repeatedly,
 - b) a person under subsection 3 (a) who is a payer pursuant to Section 4, Section 4b or Section 4c, if he/she commits an act pursuant to paragraph 13 (b) repeatedly.
- (15) In determining the amount of the fine pursuant to paragraphs 13 and 14, the tax authority shall take into account the seriousness and duration of the unlawful situation.
- (16) An electronic invoice shall be kept for a period of ten years from the end of the calendar year to which it relates.
- (17) If the electronic invoice referred to in paragraph 4 was sent and delivered by means of a delivery service, the payer referred to in paragraph 2 and the person referred to in paragraph 11 shall not state in the control statement
- a) data pursuant to Article 78a(2)(a) in the version in force until 30 June 2030; this does not apply in the case of invoice data for the supply of goods or services to a foreign person,
 - b) data pursuant to Section 78a(2)(b), first point, in the version effective until 30 June 2030, in the case of data from each received invoice for the supply of goods and services, for which the payer is a person liable to pay tax pursuant to Section 69(10) to (12) pursuant to paragraph 2,
 - c) data pursuant to Article 78a(2)(b), second point, in the version in force until 30 June 2030; this does not apply in the case of data from a simplified invoice pursuant to Section 78a(6),
 - d) data pursuant to Section 78a(2)(c) in the version effective until 30 June 2030 in the case of an electronic invoice pursuant to paragraph 5.
- (18) If the electronic invoice referred to in paragraph 4 has not been sent by means of a delivery service, the payer referred to in paragraph 2 who drew up such an invoice and the person referred to in paragraph 11 who is the recipient of the supply shall be obliged to proceed in the notification of the data contained in that invoice in accordance with Paragraph 78a.'.

59. Annex 6 is supplemented by point 33, which reads as follows:

"33. Council Directive (EU) 2025/516 of 11 March 2025 amending Directive 2006/112/EC as regards VAT rules for the digital age (OJ L 2025/516, 25.3.2025).".

Art. II

Act No. 563/2009 Coll. on Tax Administration (Tax Code) and on Amendments to Certain Acts, as amended by Act No. 331/2011 Coll., Act No. 332/2011 Coll., Act No. 384/2011 Coll., Act No. 546/2011 Coll., Act No. 69/2012 Coll., Act No. 91/2012 Coll., Act No. 235/2012 Coll., Act No. 246/2012 Coll., Act No. 440/2012 Coll., Act No. 218/2013 Coll., Act No. 435/2013 Coll., Act No. 213/2014 Coll., Act No. 218/2014 Coll., Act No. 333/2014 Coll., Act No. 361/2014 Coll., Act No. 130/2015 Coll., Act No. 176/2015 Coll., Act No. 252/2015 Coll., Act No. 269/2015 Coll., Act No. 393/2015 Coll., Act No. 447/2015 Coll., Act No. 125/2016 Coll., Act No. 298/2016 Coll., Act No. 339/2016 Coll., Act No. 267/2017 Coll., Act No. 344/2017 Coll., Act No. 177/2018 Coll., Act No. 213/2018 Coll., Act No. 368/2018 Coll., Act No. 35/2019 Coll., Act No. 221/2019 Coll., Act No. 369/2019 Coll., Act No. 390/2019 Coll., Act No. 46/2020 Coll., Act No. 198/2020 Coll., Act No. 296/2020 Coll., Act No. 312/2020 Coll., Act No. 416/2020 Coll., Act No. 421/2020 Coll., Act No. 45/2021 Coll., Act No. 395/2021 Coll., Act No. 408/2021 Coll., Act No. 39/2022 Coll., Act No. 250/2022 Coll., Act No. 325/2022 Coll., Act No. 395/2022 Coll., Act No. 433/2022 Coll., Act No. 496/2022 Coll., Act No. 519/2022 Coll., Act No. 59/2023 Coll., Act No. 507/2023 Coll., Act No. 508/2023 Coll., Act No. 87/2024 Coll., Act No. 102/2024 Coll., Act No. 251/2024 Coll., Act No. 279/2024 Coll. and Act No. 153/2025 Coll. is amended as follows:

1. Paragraph 36 is supplemented by paragraph 3, which reads as follows:

'(3) The tax administrator shall also be entitled to proceed in accordance with paragraphs 1 and 2 in respect of a taxable entity to which another tax administrator is competent; this does not apply if the tax administrator is a municipality."

(2) In Paragraph 50, paragraph 1 is supplemented by point (c), which reads as follows:

'(c) has tolerated the non-refund of the overpayment or excess deduction.'

3. The footnote to reference 44a reads as follows:

"^{44a}) Sections 4a, 4b and 4c of Act No. 222/2004 Coll., as amended."

4. In footnote 37a, the words 'paragraph 4' are replaced by 'paragraph 3'.

5. Paragraph 79 shall be supplemented by paragraph 13, which shall read as follows:

"(13) The procedure under paragraphs 1 to 10 shall not apply if the tax administrator has issued a decision pursuant to Paragraph 50(1)(c) until the date of cancellation of the interim measure or until it ceases to be effective."

6. In Paragraph 81, a new paragraph 11 shall be inserted after paragraph 10 and shall read as follows:

'(11) A decision to establish a charge may also be taken by the tax administrator of the taxable person or the tax debtor other than the competent tax authority; this does not apply if the tax administrator is a municipality."

Paragraph 11 is referred to as paragraph 12.

7. In Paragraph 82, the following sentence shall be added at the end: 'A decision on the establishment of a lien may also be revoked by a tax administrator other than the competent tax administrator of the taxpayer or of the tax debtor; this does not apply if the tax administrator is a municipality.'.

8. In Paragraph 88, a new paragraph 3 shall be inserted after paragraph 2 and shall read as follows:

'(3) The tax authority may also initiate and conduct tax execution proceedings and carry out tax enforcement in any manner pursuant to this Law against a tax debtor who is responsible for another tax authority; this does not apply if the tax administrator is a municipality.'.

Paragraphs 3 to 12 are renumbered as paragraphs 4 to 13.

9. In the third sentence of Paragraph 91(7), the words 'paragraph 11' shall be replaced by the words 'paragraph 12'.

Art. III

Act No. 431/2002 Coll. on Accounting, as amended by Act No. 562/2003 Coll., Act No. 561/2004 Coll., Act No. 518/2005 Coll., Act No. 688/2006 Coll., Act No. 198/2007 Coll., Act No. 540/2007 Coll., Act No. 621/2007 Coll., Act No. 378/2008 Coll., Act No. 465/2008 Coll., Act No. 567/2008 Coll., Act No. 61/2009 Coll., Act No. 492/2009 Coll., Act No. 504/2009 Coll., Act No. 486/2010 Coll., Act No. 547/2011 Coll., Act No. 440/2012 Coll., Act No. 352/2013 Coll., Act No. 463/2013 Coll., Act No. 333/2014 Coll., Act No. 130/2015 Coll., Act No. 423/2015 Coll., Act No. 125/2016 Coll., Act No. 264/2017 Coll., Act No. 275/2017 Coll., Act No. 213/2018 Coll., Act No. 363/2019 Coll., Act No. 390/2019 Coll., Act No. 198/2020 Coll., Act No. 421/2020 Coll., Act No. 456/2021 Coll., Act No. 249/2022 Coll., Act No. 407/2022 Coll., Act No. 309/2023 Coll., Act No. 105/2024 Coll., Act No. 248/2024 Coll., Act No. 109/2025 Coll. and Act No. 187/2025 Coll. is amended as follows:

1. In Paragraph 23(2)(p), the words 'on transparency' shall be deleted.

2. In Paragraph 23d, paragraphs 7 and 8 are deleted.

Paragraph 9 shall be referred to as paragraph 7.

The footnote to reference 29a is deleted.

3. In the first point of Paragraph 31(2)(b), the words 'laid down by a special ^{regulation,45aaa)}' shall be inserted after the word 'format'.

The footnote to reference 45aaa reads:

^{"45aaa)} For example, Act No. 222/2004 Coll., as amended by Act No. .../2025 Coll., Delegated Regulation (EU) 2019/815, as amended, Decree of the Ministry of Finance of the Slovak Republic of 14 June 2023 No. MF/006455/2023-74 on the Income Tax Information Report (Notification No. 229/2023 Coll.), as amended by Decree No. MF/008447/2025-74 (Notification No. 196/2025 Coll.), Implementing Regulation (EU) 2024/2952, as amended.'.

4. In the introductory sentence of Paragraph 31(7), the words "special regulation^{45aaa}) shall not be provided otherwise after the word 'If'.

5. In Section 35(2), a new second sentence shall be inserted after the first sentence, which shall read as follows: "If this Act or a special regulation^{45aaa}) provides for an electronic format in which an accounting entity is obliged to make or receive an accounting record, it shall also keep the accounting record in this electronic format."

6. Paragraph 39zf shall be inserted after Paragraph 39ze, which, including the heading, shall read as follows:

'Paragraph 39zf
Transitional provision to the regime effective from 1 January 2026

An entity that was obliged to submit an annual report and records of general meetings pursuant to Section 23d(7) and (8) in the version effective until 31 December 2025 before 1 January 2026 shall not submit an annual report and records of general meetings after 31 December 2025.'

7. The Annex is supplemented by the following point sixteen:

'16. Commission Directive (EU) 2025/1442 of 18 July 2025 amending Directive 2006/111/EC as regards reporting obligations (OJ L 2025/1442, 21.7.2025).'

Art. IV

Act No. 343/2015 Coll. on Public Procurement and on Amendments to Certain Acts, as amended by Act No. 438/2015 Coll., Act No. 315/2016 Coll., Act No. 93/2017 Coll., Act No. 248/2017 Coll., Act No. 264/2017 Coll., Act No. 112/2018 Coll., Act No. 177/2018 Coll., Act No. 269/2018 Coll., Act No. 345/2018 Coll., Act No. 215/2019 Coll., Act No. 221/2019 Coll., Act No. 62/2020 Coll., Act No. 9/2021 Coll., Act No. 141/2021 Coll., Act No. 214/2021 Coll., Act No. 395/2021 Coll., Act No. 64/2022 Coll., Act No. 86/2022 Coll., Act No. 121/2022 Coll., Act No. 151/2022 Coll., Act No. 32/2024 Coll., Act No. 40/2024 Coll., Act No. 142/2024 Coll., Act No. 179/2024 Coll., Act No. 201/2024 Coll., Act No. 247/2024 Coll., Act No. 381/2024 Coll., Act No. 388/2024 Coll. and Act No. 153/2025 Coll. is amended as follows:

In Section 154, paragraph 5 shall be deleted.

The footnote to reference 70a is deleted.

Art. In

Act No. 215/2019 Coll. on Guaranteed Electronic Invoicing and the Central Economic System and on Amendments to Certain Acts is amended as follows:

1. Paragraphs 1 and 2, including the headings, are worded as follows:

„§ 1

Basic provisions

(1) This Act regulates

a) the obligation to accept an electronic invoice¹⁾ by the recipient of the service, which is the contracting authority²⁾ or the contracting entity,³⁾

b) central economic system and its use.

(2) This Act shall be without prejudice to the provisions on electronic invoices, their requirements, preparation, issuance and receipt pursuant to a special regulation⁴⁾ or the obligations laid down in a special regulation in relation to an electronic invoice.⁵⁾

§ 2

Electronic invoice in public procurement

(1) If a person is authorised to issue an electronic invoice to a recipient who is a contracting authority or contracting entity, such recipient shall be obliged to ensure that he or she is able to receive electronic invoices through a delivery service ⁽⁶⁾ and to process them further.

(2) The electronic invoice relating to the performance arising from a legal relationship resulting from a public procurement procedure shall also indicate the number of the contract notice, the contract notice used as a call for competition, the concession notice, the contract notice for proposals published in the Official Journal of the European Union and in the Public Procurement Bulletin, or the number assigned to the contracting authorities and contracting entities, in the case of contracts,⁷⁾ which are not published in the Official Journal of the European Union or in the Public Procurement Bulletin, in the case of the performance of a contract or a concession awarded under a contract, framework agreement or concession contract concluded as a result of a public procurement procedure.⁸⁾".

The footnotes to references 1 to 8 read:

¹⁾ Section 71(1)(b) of Act No. 222/2004 Coll. on Value Added Tax, as amended by Act No. .../2025 Coll.

²⁾ Section 7 of Act No. 343/2015 Coll. on Public Procurement and on Amendments to Certain Acts.

³⁾ Section 9 of Act No. 343/2015 Coll.

⁴⁾ Act No. 222/2004 Coll., as amended.

⁵⁾ Act No. 431/2002 Coll. on Accounting, as amended.

⁶⁾ Section 76a of Act No. 222/2004 Coll., as amended by Act No. .../2025.

⁷⁾ Section 3 of Act No. 343/2015 Coll.

⁸⁾ Act No. 343/2015 Coll., as amended."."

2. Paragraphs 3 to 6, including headings, are deleted.

The footnotes to references 9 to 26 are deleted.

3. Paragraph 7(9)(a) reads as follows:

"(a) the information system used to establish, issue, transmit or receive an invoice,".

4. In Paragraph 7(9)(e), the words "for the system" shall be inserted after the word "system".

5. In Paragraph 7(11), the words 'a) and a' shall be inserted after the word 'letter'.

6. In Paragraph 7, paragraph 14 shall be deleted.

Paragraphs 15 and 16 are renumbered as paragraphs 14 and 15.

7. Paragraphs 8 and 9, including headings, are deleted.
The footnotes to references 41 and 42 are deleted.

8. In Paragraph 10, points (a) to (c) shall be deleted.
At the same time, the designation of letter (d) shall be deleted.

Art. VI

This Act shall enter into force on 1 January 2026, with the exception of Article I, points 7, 14, 22 to 25, Article 71(5), point 29, Section 72(11), point 33, points 39, 50, 58 and 59, Article II, points 2 and 5, Article III, points 3 to 5, Article IV and V, which shall enter into force on 1 January 2027, and in addition to Article I, points 8 to 13, Paragraphs 19, 20, 26 to 28, Paragraph 71(4) and (6) in points 29, points 30, 31, Paragraph 72(9) and (10) in point 33, points 34 to 38, points 40 to 44, points 46 to 49 and points 51 to 53, which shall enter into force on 1 July 2030.