SLOVAKIA

E-Invoicing & E-Reporting

Current framework, 2027 mandate and ViDA roadmap

Status: 26 September 2026

Executive overview

EXECUTIVE VIEW

The mandate is enacted. One important reporting amendment remains pending.

1 Jan 2027	EN 16931	5-corner	1 Jul 2030
Domestic B2B/B2G go-live	Structured XML standard	Peppol operating model	Cross-border ViDA phase

What is settled

- Domestic VAT payers issue structured invoices for prescribed Slovak supplies.
- A broader population of businesses and legal entities must be able to receive.
- Supplier-side reporting occurs when the invoice is issued.
- PDF alone is not a qualifying e-invoice.

What still needs monitoring

- LP/2026/282 would defer buyer-side reporting until July 2030.
- The proposal would create a Q1 2027 penalty soft landing.
- Final detailed operating, fallback and correction rules continue to evolve.

Legal foundation and policy direction

LEGAL

Legal instruments

- Act No. 222/2004 Coll. on VAT
- Act No. 385/2025 Coll., adopted 9 December 2025
- Section 76a: certified delivery services
- Section 85o: phased e-invoicing and reporting rules
- Act No. 215/2019 Coll. for the earlier B2G framework

Policy objectives

- Reduce VAT fraud and improve transaction visibility
- Standardise invoicing data
- Automate AP and AR processing
- Reduce manual entry and errors
- Prepare for EU-wide ViDA reporting

EU alignment

- Directive (EU) 2025/516 adopted in March 2025
- EN 16931 semantic model
- Peppol-based interoperability
- Cross-border DRR from 1 July 2030
- Domestic systems must converge by 2035

Scope from 1 January 2027

SCOPE

The decisive filters are supplier status, place of supply and customer status.

In scope

- Domestic B2B supplies by Slovak VAT payers
- Domestic B2G supplies
- Relevant advance-payment invoices
- Structured credit and debit notes
- Receipt capability for taxable persons and legal entities

Outside initial mandate

- Ordinary B2C invoices
- Most cross-border B2B flows until July 2030
- Pro forma invoices and payment requests
- Qualifying simplified invoices
- Certain classified or intelligence-related supplies

Case-by-case

- Self-billing
- Domestic legs of chain transactions
- Triangulation
- Margin and travel-agent schemes
- Foreign registrations and fixed establishments

Who must issue and who must receive?

TAXPAYERS

ISSUE

Domestic VAT payers registered under Sections 4, 4b or 4c, including relevant fixed establishments, for prescribed domestic supplies.

RECEIVE

All relevant taxable persons and legal entities, including non-VAT businesses, municipalities, NGOs, sole traders and professionals.

No general turnover-based SME exemption

Implementation timeline

TIMELINE

Dec 2025	2026	1 Jan 2027	Q1 2027	1 Jul 2027	1 Jul 2030
Law adopted and published	Voluntary onboarding and testing	Domestic mandate and supplier reporting	Proposed penalty soft landing	Provider ISO 27001 milestone	Cross-border ViDA and broader DRR

Important: LP/2026/282 is still a proposal. Do not assume the buyer-reporting deferral or soft landing until enacted.

How the five-corner model works

OPERATING MODEL

Decentralised exchange with tax reporting, not central invoice clearance.

Invoice lifecycle

- ERP creates EN 16931 XML.
- Supplier sends through a certified “Digital Postman.”
- Provider validates and resolves the buyer endpoint.
- Peppol delivers to the buyer’s provider.
- Buyer imports the structured invoice.
- Required data is sent to the Financial Administration.
- Both parties retain XML and evidence.

Technical and functional requirements

TECHNICAL

Format

- Structured XML
- EN 16931 semantic standard
- UBL 2.1 or UN/CEFACT CII
- Peppol BIS Billing 3.0 in practice
- Slovak VAT and VATEX mappings

Validation

- Mandatory fields and identifiers
- Tax category consistency
- Mathematical reconciliation
- Endpoint and participant IDs
- Original-invoice references for corrections

Not sufficient

- PDF or scanned image
- Word or Excel invoice
- Standalone EDIFACT
- ERP creation without valid transmission
- Human-readable rendition without XML

E-reporting: enacted rule versus pending proposal

REPORTING

ENACTED ACT 385/2025

Supplier: report at issuance
Buyer: report received invoice data within 5 calendar days
Mechanism: normally automated by certified providers

PENDING LP/2026/282

Supplier: reporting remains from 1 January 2027
Buyer: reporting proposed to start only on 1 July 2030
Receipt: the 2027 obligation to receive structured invoices is not postponed

Special scenarios requiring design decisions

EDGE CASES

Self-billing

- Permitted under existing conditions
- Prior agreement and acceptance procedure
- Buyer issues in supplier’s name
- Structured routing through providers
- Specific party roles and notation

Cross-border and chains

- Assess each leg separately
- Domestic leg may be in scope
- Cross-border leg generally waits until 2030
- Preserve transport and exemption evidence
- Maintain reverse-charge wording

Special VAT treatment

- Map VAT category and VATEX codes
- Margin schemes remain subject to substantive rules
- VAT-group internal transactions generally outside VAT
- Corrective documents must reference originals
- Simplified invoices may be excluded

Corrections, archiving and penalties

CONTROL

Corrections

- Do not overwrite an issued invoice
- Use structured credit/debit or correcting invoice
- Reference the original invoice
- State the reason and corrected amounts
- Retransmit through the provider

Archiving

- Retain invoices for 10 years
- Keep original XML
- Retain readable rendition
- Preserve transmission and validation evidence
- Ensure authenticity, integrity and readability

Penalty exposure

- Up to €10,000 for a first reporting breach
- Up to €100,000 for repeated breaches
- Separate VAT, tax-procedure and accounting penalties remain
- Provider failure may mitigate if evidenced and promptly corrected

ViDA roadmap and pre-filled VAT returns

2030+

ViDA readiness

- Cross-border DRR from 1 July 2030
- EN 16931 and Peppol foundation
- Wider taxpayer and transaction coverage
- Replacement of EC Sales Lists and control reporting
- National systems converge with EU standards by 2035

Pre-filled VAT returns

No fully pre-filled Slovak periodic VAT return based on eFaktúra data is confirmed today. Transaction data could enable future pre-population, but launch date, fields and taxpayer workflow have not been officially specified.

Business readiness priorities

ACTION

The main risk is operational execution, not understanding the headline mandate.

Priority actions

- Confirm entities, fixed establishments and transaction scope.
- Select and contract a certified Digital Postman.
- Map ERP data to EN 16931 and Slovak VATEX codes.
- Test receipt, rejection, corrections and self-billing.
- Reconcile eFaktúra data to VAT returns and control statements.
- Build evidence retention and provider-outage procedures.
- Monitor LP/2026/282 through final publication.

Key takeaways

SUMMARY

01 The 2027 domestic mandate is enacted and should be treated as firm.

02 Structured XML, EN 16931 and certified Peppol delivery are the core design choices.

03 Receiving e-invoices in 2027 is distinct from buyer-side reporting, which may be deferred.

04 Cross-border ViDA obligations and broader DRR begin on 1 July 2030.

05 Immediate focus: provider selection, data quality, end-to-end testing and evidence retention.