

e-Invoicing Slovakia



e-Invoicing in Slovakia – A Brief Overview

The introduction of electronic invoicing in Slovakia has become one of the key topics in recent months, not only among tax advisers, accountants and businesses themselves, but it is also becoming part of a broader public discussion. Mandatory electronic invoicing in Slovakia is being introduced as part of the broader digitalisation of VAT and the implementation of rules arising from the European ViDA (VAT in the Digital Age) initiative. The objective of the new legislation is to standardise the exchange of invoices, enable automated data processing, reduce the administrative burden on businesses and establish the foundation for the future simplification of VAT reporting.

As of 1 January 2027, electronic invoicing is expected to become mandatory for selected domestic transactions between business entities. In the first phase, it will mainly apply to **domestic supplies of goods and services** (or the receipt of advance payments for such supplies), where the supplier is a VAT payer (registered pursuant to Sections 4, 4b or 4c of the Slovak VAT Act) and the recipient is a taxable person or a non-taxable legal person established or having a similar place of establishment in the domestic territory. Invoices will have to be issued in a structured electronic format prescribed by law.

Key Milestones for the Implementation of the e-Invoicing System

1 January 2026 – commencement of the implementation of the e-Invoicing system and the adaptation of the technical solution by the Financial Administration of the Slovak Republic.

The 2nd quarter of 2026 – planned voluntary testing phase

during which businesses can register, test the connection of their systems, and verify the correctness of the exchange of electronic invoices.

1 January 2027 – launch of mandatory electronic invoicing for domestic B2B transactions carried out by VAT payers. Invoices will have to be issued in a structured XML electronic format.

1 July 2030 – expected extension of the system to cross-border transactions in accordance with the European ViDA rules.

Testing Phase

The voluntary testing phase in 2026 is intended to verify the functionality of the new system before its mandatory implementation. Businesses will be able to test the issuance, transmission and receipt of electronic invoices, as well as the integration of their internal systems with providers of electronic delivery services, the so-called digital postmen. A list of these service providers is published on the portal of the Financial Administration of the Slovak Republic. **Please note that, as of 2027, every legal entity and every taxable natural person carrying out an economic activity will be required to receive electronic invoices, even if they do not issue electronic invoices themselves.**

From a practical perspective, companies should use 2026 to assess the readiness of their accounting or ERP systems, communicate with software providers, establish internal processes for the receipt and transmission of electronic invoices, and identify the business partners with whom the new invoicing method will need to be tested.

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Exceptions to Mandatory Electronic Invoicing

As of 1 January 2027, the obligation to issue an electronic invoice will not apply, for example, to VAT-exempt supplies (such as healthcare services, financial services, insurance services, certain educational services, selected real estate rentals, etc.) or in cases where a simplified invoice is issued.

The issuance of an electronic invoice will not be subject to the consent of the recipient of the supply. This means that, where the statutory conditions are met, the supplier will be required to issue an electronic invoice without having to obtain the recipient's specific consent to the issuance of the electronic invoice.

As a general rule, an electronic invoice will be transmitted through an electronic delivery service. **However, if the supplier wishes to transmit the electronic invoice by a means other than the electronic delivery service—for example, directly between ERP systems or by another agreed electronic method—the consent of the recipient of the supply will be required.** From a practical perspective, we recommend that, where electronic invoices are transmitted outside the electronic delivery service, companies obtain the recipient's verifiable consent, for example in the form of a contractual provision, an amendment to the contract, an e-mail confirmation or acceptance of the general terms and conditions.

This option constitutes an exception under the transitional regime applicable during the period from 1 January 2027 to 30 June 2030.

Impact on the VAT Control Statement and Recapitulative

Statement

The introduction of e-invoicing means that the Financial Administration of the Slovak Republic will have access to detailed information on domestic transactions virtually in real time. However, the VAT Control Statement and the Recapitulative Statement will remain in effect even after 1 January 2027. **Their abolition is expected as of 1 July 2030, following the extension of the obligation to issue e-invoices to cross-border transactions as well.**

Our Recommendations

First, we recommend verifying whether the obligation to issue electronic invoices applies to you, i.e. whether you are a VAT payer. At the same time, even if you are not obliged to issue e-invoices, it is still necessary to keep in mind that companies must be able to receive them in the required format. If you wish to use the option of transmitting electronic invoices by means other than an electronic delivery service, ensure that you obtain the verifiable consent of your business partners. Furthermore, it is crucial to verify the readiness of your ERP system, i.e. whether the system will support the structured electronic invoice format required by law. Please also review the options for integration with the electronic delivery service (the digital postman) and for automated invoice processing. We recommend participating in the testing phase, setting up internal processes and communicating with your business partners.