CLIENT INFORMATION

Slovakia
12 August 2026

eInvoicing in Slovakia from 1 January 2027

*From **1 January 2027**, mandatory electronic invoicing will be introduced in Slovakia. This is a significant change that will affect the issuance, receipt, processing and retention of invoices for most businesses.*

As preparation for the new system may require adjustments to invoicing or accounting software, the selection of a delivery service provider and the setup of internal processes, we would like to provide you with some basic information on the upcoming changes.

What is an eInvoice?

An eInvoice is an invoice issued in a **structured electronic XML format** in accordance with the applicable European standard. Such an invoice can be automatically imported and processed by an accounting or invoicing system without the need to manually enter the individual data fields.

An eInvoice is not a PDF invoice sent by e-mail or a scanned paper invoice.

eInvoices will be sent and received via the **Peppol** network and certified delivery service providers (referred to in Slovakia as **"digital postman"**). These providers will also ensure automated reporting of invoice data to the Financial Administration of the Slovak Republic.

When will eInvoicing become mandatory?

The mandatory use of eInvoices for the relevant domestic transactions will start on **1 January 2027**.

In the first phase, the new system will primarily apply to **domestic business-to-business invoicing and invoicing to public authorities**, i.e. B2B and B2G transactions. Invoicing to private consumers will not be subject to this obligation from 1 January 2027.

2026 is a preparatory period. Businesses may participate in the system voluntarily, select a Peppol service provider and test the issuance and receipt of eInvoices.

The extension of mandatory electronic invoicing to cross-border transactions is planned from **1 July 2030**.

Who will be affected by the obligation?

When assessing the relevant obligations, a distinction must be made between the **issuance** and **receipt** of eInvoices.

Issuance of eInvoices

From 1 January 2027, **persons registered for VAT in Slovakia** pursuant to **Sections 4, 4b or 4c of the Slovak VAT Act** (i.e. including foreign persons with a fixed establishment in Slovakia for VAT purposes) will be required to issue eInvoices for the relevant domestic supplies of goods and services to domestic businesses and legal entities, as well as upon receipt of a payment before such a supply.

The obligation will therefore apply where the **recipient** is:

- a taxable person that has its registered office, place of business, fixed establishment, residence or habitual residence in Slovakia; or
- a non-taxable legal entity that has its registered office or the relevant fixed establishment in Slovakia.

A foreign person registered under Section 5 of the VAT Act that does not have its registered office, place of business, fixed establishment, residence or habitual residence in Slovakia will not, during the first phase, be required to issue eInvoices for its domestic supplies.

Similarly, a Slovak supplier will not be required to issue an eInvoice to a foreign person solely because that person has been assigned a Slovak VAT identification number under Section 5 of the Slovak VAT Act.

The obligation to issue an eInvoice will also not apply in certain specific cases, in particular to selected VAT-exempt supplies and cases where a simplified invoice is issued.

Persons not registered for VAT will generally not be required to issue eInvoices. However, they may participate in the system voluntarily.

Receipt of eInvoices

Every domestic legal entity and every individual carrying out a business or other economic activity in Slovakia will have to be able to receive eInvoices, irrespective of whether or not they are registered for VAT.

The obligation to receive eInvoices will therefore apply, for example, to:

- companies not registered for VAT,
- sole traders,
- persons carrying out independent personal services,
- individuals renting out real estate in their capacity as taxable persons.

Accordingly, even a business that is not required to issue eInvoices will generally need a solution that enables it to receive them.

A foreign person registered for VAT under Section 5 of the Slovak VAT Act that does not have its registered office, place of business, fixed establishment, residence or habitual residence in Slovakia **will not be required**, during the period from 1 January 2027 to 30 June 2030, to arrange for the receipt of eInvoices through a Peppol service provider.

What is a Peppol service provider?

A Peppol service provider is a **certified delivery service provider** that ensures the encrypted transmission of the supplier's eInvoice, its delivery to the correct recipient and compliance with the related reporting obligations towards the Slovak Financial Administration.

The services of a Peppol service provider can be accessed:

- directly through invoicing or accounting software,
- through the Peppol service provider's web or mobile application,
- through a combination of both solutions.

How to select a Peppol service provider?

The Slovak Financial Administration has published and is continuously updating a list of certified delivery service providers on its portal.

When selecting a provider, we recommend considering in particular:

- compatibility with your existing invoicing or accounting software,
- the possibility of automatically sending and receiving eInvoices,
- the way in which documents can be made available to your accounting firm,
- options for granting user access rights,

- the number of invoices to be processed,
- the price and pricing model of the service,
- options for archiving, exporting and backing up documents,
- technical support and service availability,
- conditions for terminating the service or switching to another provider.

The actual selection is made after logging into the Financial Administration portal. Once a provider has been selected, the taxpayer's basic identification and contact details are transmitted to that provider.

If you have granted us a power of attorney to represent you before the Financial Administration, we can arrange the selection of the Peppol service provider and the related steps on your behalf. In such a case, you will need to inform us of your selected Peppol service provider and provide us with the contact details of the person who will communicate with the provider on behalf of your company, in particular their e-mail address and telephone number. This person will act as the contact person for the commercial and technical relationship with the Peppol service provider.

The service is subsequently activated directly with the selected Peppol service provider. This requires acceptance of the provider's commercial and pricing terms and registration of the taxpayer in the Peppol network.

How will eInvoices be archived?

From **1 January 2027**, eInvoices will have to be retained for the statutory retention period. A person registered for VAT is required to retain invoices for ten years following the year to which the invoices relate.

An eInvoice must be retained in its **original XML format**. Merely converting an eInvoice into PDF format or printing its visual representation does not replace the archiving of the original XML file.

When selecting a Peppol service provider or adapting your accounting and invoicing system, we therefore also recommend checking:

- whether the solution includes the archiving of eInvoices in their original XML format,
- how long and in what manner sent and received eInvoices will be stored and backed up,
- whether eInvoices and the related data can be exported in bulk,
- how access to eInvoices will be ensured following termination of the agreement or a change of Peppol service provider.

Not every Peppol service provider necessarily provides archiving services to the same extent. The mere delivery of an eInvoice through a Peppol service provider may therefore not automatically ensure compliance with all obligations relating to its long-term retention.

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What do we recommend doing now?

We recommend that you:

- check with your invoicing or accounting software provider how the software will support eInvoicing,
- verify whether your software will be connected to a specific Peppol service provider,
- review the processes for issuing, approving, transferring and archiving invoices within your company,
- verify how the original XML files will be archived.

If you have any questions regarding electronic invoicing or the selection of a Peppol service provider, please do not hesitate to contact us. We will be happy to discuss an appropriate solution and the necessary process setup with you so that together we can ensure the smooth receipt, processing and archiving of your documents.

Your AUDITOR team

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