Mandatory electronic invoicing for companies, self-employed persons and other business entities from 1 January 2027:

As of 1 January 2027, the way invoices are issued, sent and received will change for selected domestic transactions. Mandatory electronic invoicing will mainly concern relationships between business entities themselves (B2B) and between business entities and public administration (B2G). This obligation does not apply to ordinary citizens as consumers (B2C), and they will continue to receive invoices as before.

The scope of the obligations will not be the same for everyone. VAT payers will be obliged to issue, send and receive electronic invoices for statutorily defined domestic supplies. Businesses and other taxable persons that are not VAT payers will not be obliged to issue electronic invoices; however, they must ensure they are able to receive electronic invoices from their suppliers, if their supplier – a VAT payer – is obliged to issue one to them.

The change will primarily affect business companies, for example limited liability companies (s.r.o.) or joint-stock companies (a.s.), self-employed persons, persons pursuing a liberal profession, self-employed farmers, and other persons carrying out economic activity (hereinafter "business entities"). This concerns entities that receive invoices from their suppliers and, in cases laid down by law, also issue and send invoices to their customers.

Who will electronic invoicing affect from 1 January 2027?

- **Obligation to issue electronic invoices** will apply only to domestic VAT payers, for statutorily defined domestic supplies of goods and services to other domestic businesses, taxable persons or legal entities. This concerns domestic transactions, i.e. Slovakia → Slovakia relationships.
- **Obligation to receive electronic invoices** will apply to a wider range of entities – legal entities, natural persons who are taxable persons, and non-taxable legal entities, such as non-profit organisations, municipalities, towns, and similar. In practice, they will need to be prepared to receive, for example, an electronic invoice for a company phone, energy, purchase of goods or other services related to their business, if their supplier – a VAT payer – issues it for a domestic supply subject to mandatory electronic invoicing.
- **Ordinary citizens – consumers will not be affected** by mandatory electronic invoicing. In such cases, invoices will continue to be delivered as before – for example by e-mail, by post, or via the supplier's customer portal.

To be ready for the new system, it is recommended that business entities focus on the following key steps already during 2026:

Step 1: Verify the business entity's VAT status

The scope of the new obligations depends mainly on whether the business entity is a VAT payer or not:

- **If the business entity is a VAT payer:** for statutorily defined domestic supplies of goods or services, it will be obliged not only to receive electronic invoices, but also to issue and send them. This mainly concerns cases where it invoices another domestic business, taxable person or legal entity.

- **If the business entity is not a VAT payer:** no obligation to issue electronic invoices arises for it. However, it must ensure it is able to receive electronic invoices from its suppliers, if, for a domestic supply, its supplier is obliged to issue the invoice in electronic form. Receiving electronic invoices will take place through a certified delivery service provider – a so-called digital mail carrier – or through an accounting, invoicing or other system that has this service integrated.

Step 2: Choose a way of handling electronic invoicing

Electronic invoices will be delivered mainly through certified providers of delivery services, so-called digital mail carriers. This applies regardless of any consent that a business entity's customer might give for the invoice to be sent by a method other than through the delivery service.

The business entity must therefore secure a solution that will allow it to receive electronic invoices, and, in the case of VAT payers, for statutorily defined domestic supplies, also to issue and send them.

In practice, it can choose mainly from the following options:

- **Solution through an existing accounting, invoicing or business software:** if the business entity already uses an accounting or invoicing program, it should check with its provider whether it will support electronic invoicing and whether it will be connected to a digital mail carrier. In that case it will be able to receive invoices, and possibly also issue and send them, directly in the system it already uses.
- **Solution via a standalone digital-mail-carrier application:** if the business entity does not use accounting or invoicing software, or only has a low number of received or issued invoices, it can use a standalone web or mobile application of a digital mail carrier. Such a solution may be suitable especially for smaller businesses, self-employed persons, or entities that will mainly be receiving electronic invoices. Free solutions are also expected for entities with a low number of invoices.
- **"All-in-one" solution:** if the current accounting or invoicing software will not support electronic invoicing, or if adapting it would be unsuitable or financially demanding for the business entity, it should consider another solution on the market. This could be, for example, accounting or invoicing software whose provider will also act as a digital mail carrier, or a digital mail carrier that, in addition to delivering electronic invoices, will also offer tools for issuing, receiving and managing them. Such a solution may allow the business entity to handle the entire electronic invoicing process within a single system.

Step 3: Contact the accountant or the provider of the economic, accounting or invoicing software

The business entity should find out as soon as possible from its accountant, accounting firm, or the provider of its accounting, invoicing or business information system how it is prepared for electronic invoicing.

It should find out in particular:

- whether, given the expected number of received or issued invoices, a simple free solution would not be suitable for the business entity,
- whether the system used will support electronic invoices in the prescribed structured XML format under European standard EN 16931,
- whether it will allow the receiving of electronic invoices and, in the case of VAT payers, also their issuing and sending,
- whether the system will be connected to a digital mail carrier,
- from when this functionality will be available,

- whether received electronic invoices can be automatically loaded and processed without manual re-entry of data,
- whether electronic invoices can be automatically matched with orders, delivery notes, payments or accounting documents,
- how the archiving of electronic invoices will be ensured, along with their search, display and possible export,
- how access will be set up for the business entity and, where applicable, also for an external accountant or accounting firm.

If a business entity uses external accounting services, it should also agree in advance on the practical procedure – who will receive electronic invoices, who will check them, who will post them, and how they will be made accessible or handed over between the business entity and the accountant.

An overview available at www.info-efaktura.sk can help, where it will find providers of simple mailboxes for electronic invoices for self-employed persons, micro-enterprises, or small and medium-sized companies, as well as providers of accounting software and business solutions. The Financial Administration portal also publishes a list of all certified providers of delivery services and their intermediaries: eInvoice – FA, i.e. digital mail carriers. The business entity can thus approach several of them, have an offer prepared, and choose the solution suitable for itself.

Step 4: Make use of voluntary participation during 2026

Business entities have the option of preparing for the new system in advance and making use of voluntary participation in electronic invoicing already before 1 January 2027. This will allow them to verify the readiness of their systems, set up internal processes and access for the accountant or accounting firm, and test receiving – and possibly also issuing and sending – electronic invoices in practice.

Early preparation will help the business entity avoid technical or procedural problems and ensure a smooth transition to mandatory electronic invoicing from 1 January 2027.

Where can business entities find more information?

Business entities can find more information on the Financial Administration portal, in the eInvoice section: https://www.financnasprava.sk/sk/podnikatelia/dane/dan-z-pridanej-hodnoty/e-faktura. Practical guides, answers to more than 100 of the most frequently asked questions, and detailed explanations of specific practical situations are available there.

On the dedicated website www.info-efaktura.sk, businesses can use an interactive guide to electronic invoicing, with detailed procedures and specific steps for individual groups of entities.

Recordings of all webinars on electronic invoicing are published in the Financial Administration Academy: https://vzdelavanie.financnasprava.sk/course/view.php?id=136. Episodes of the podcast "Financie správne" on YouTube are also devoted to the topic of electronic invoicing. Business entities can also contact the Financial Administration call centre on telephone number 048/4317 222.

Frequently asked questions and answers:

What is electronic invoicing (eInvoice)?

An eInvoice is a new way of issuing and receiving invoices in electronic form. Unlike a PDF invoice, it is an XML file created in a uniform format according to European standard EN 16931. All electronic invoices will thus have the same structure, thanks to which invoicing and accounting programs will be able to process them automatically, without manual re-entry of data. The invoice will, however, remain clearly viewable for the user, for example in an invoicing program or a digital mail carrier's application.

Why is electronic invoicing being introduced?

Electronic invoicing is not a Slovak novelty, but part of the pan-European VAT reform under the so-called ViDA package (VAT in the Digital Age – Council Directive (EU) 2025/516, amending Directive 2006/112/EC as regards VAT rules for the digital age). The European Union is gradually introducing mandatory electronic issuing and sending of invoices by entities carrying out economic activity, with the aim of reducing administrative burden, speeding up invoice processing, and combating tax fraud more effectively. Slovakia is thus following a trend that is already functioning successfully in several European countries.

Mandatory electronic invoicing is the main prerequisite for the digital reporting of data from electronic invoices.

When will electronic invoicing become mandatory in Slovakia?

Voluntary participation is already possible during 2026. The Financial Administration has already completed and made available all key components for the functioning of electronic invoicing. During the summer and the third quarter of 2026, the integration of electronic invoicing into major accounting and business information systems is also expected, as well as the expansion of the network of digital mail carriers, creating conditions for using electronic invoicing in advance, before it becomes mandatory.

The obligation to issue and receive electronic invoices will arise from 1 January 2027 (for domestic transactions).

Who does the obligation concern?

From 1 January 2027, VAT payers established domestically will have to issue electronic invoices if they sell goods or provide services to another domestic business or another taxable person, as well as to any legal entity.

However, domestic taxable persons (for example business companies, self-employed persons, persons pursuing liberal professions, etc.) will have to receive electronic invoices – even if they are not VAT payers – as will all domestic legal entities that are not taxable persons under the VAT Act (e.g. state administration bodies, municipalities, their budgetary or contributory organisations, non-profit organisations, or civic associations).

Does electronic invoicing also apply to business entities that are not VAT payers?

Yes, but to a different extent than for VAT payers. A business entity that is not a VAT payer will not issue electronic invoices. However, it must ensure it is able to receive them from its suppliers, if the supplier is obliged to issue the invoice in electronic format for a domestic supply.

Will a business entity also issue electronic invoices to ordinary citizens?

No. Electronic invoicing applies to invoicing between businesses/business companies themselves (so-called B2B – Business-to-Business) and between businesses and public administration (so-called B2G – Business-to-Government). Invoicing towards consumers – citizens (so-called B2C – Business-to-Consumer) is not affected.

Ordinary citizens will continue to receive invoices in the same way as before, for example by e-mail, by post, or through their suppliers' customer portals.

What about a small self-employed person or a business with a low number of invoices – does it also have to deal with electronic invoicing?

Yes. If a business entity acts as the recipient of an electronic invoice, it must ensure the ability to receive it. This also applies if it is not a VAT payer and receives only a low number of invoices per month. In practice this may involve, for example, an invoice for a company phone, energy, or the purchase of goods or services related to the business, if it is issued by a supplier – a VAT payer – for a domestic supply subject to mandatory electronic invoicing.

Smaller business entities can therefore check whether a simple free solution, a standalone digital-mail-carrier application, or a solution provided by their accountant or accounting firm would be suitable for them.

An overview available at www.info-efaktura.sk can help, where it will find providers of simple mailboxes for electronic invoices for self-employed persons, micro-enterprises, or small and medium-sized companies, as well as providers of accounting software and business solutions.

How will business entities receive and send electronic invoices?

From 1 January 2027, within B2G and B2B relationships, electronic invoices will have to be received and sent, and this will in principle take place through so-called digital mail carriers. These will ensure the secure delivery of the electronic invoice between the sender and the recipient, using the European delivery service Peppol (Pan-European Public Procurement On-Line – a pan-European, standardised, online system for electronic public-procurement documents).

Business entities will have to be prepared to receive electronic invoices from their suppliers, regardless of whether or not they are VAT payers.

If a business entity is a VAT payer and issues invoices for the domestic supply of goods or services to businesses or domestic legal entities, it will have to be able to both issue and send electronic invoices.

What are the options for sending electronic invoices?

The VAT Act (Act No. 222/2004 Coll.) allows business partners to agree in advance on another method of sending electronic invoices, for example through their own systems or existing electronic solutions (e.g. by e-mail). If a business entity decides not to send electronic invoices issued in its capacity as a VAT payer through a digital mail carrier, it needs the customer's prior consent for this. An invoice sent by such another method (i.e. other than through a digital mail carrier) must at the same time meet all statutory and technical requirements (a structured XML file in UBL 2.1 or CII D16B format, complying with European standard EN 16931).

The possibility of sending electronic invoices by another method, however, does not change the obligation to have secured both the sending and the receiving of electronic invoices through a digital mail carrier.

When sending electronic invoices by another method, however, the business entity loses the advantages associated with demonstrable delivery. In practice, situations may thus arise where the recipient claims not to have received the invoice, that it ended up in unsolicited mail, or that it was not delivered for some other reason. This can lead to disputes about delivery of the invoice, the start of the due-date period, or delayed payment.

A certified digital mail carrier, by contrast, provides demonstrable confirmation of the sending and delivery of the electronic invoice, verification of the identity of the sender and recipient, and greater certainty that the invoice will reach the correct addressee. This reduces the risk of disputes and simplifies proof of delivery of the invoice.

What is a digital mail carrier?

A digital mail carrier is a certified provider of a delivery service, through which entities using electronic invoicing will send and receive electronic invoices. In order to provide its services in Slovakia, it must be certified under the European delivery service Peppol and, at the same time, accredited by the Financial Administration. The list of digital mail carriers authorised to provide their services in the Slovak Republic is available on the Financial Administration portal: List of certified delivery-service providers and their intermediaries: https://vpds.financnasprava.sk/.

What is Peppol?

Peppol is a European delivery service designed for the secure electronic exchange of business documents. It functions as digital mail for invoices, orders and other documents. It is used by millions of businesses and thousands of public institutions in more than 40 countries worldwide, including most European Union member states. Hundreds of millions of electronic documents are exchanged every year through the Peppol network.

Does every business entity have to buy new accounting or invoicing software?

Not necessarily. In most cases, an update of the existing business or accounting system will be sufficient. Solution providers are gradually preparing support for electronic invoicing and a connection to the European delivery service Peppol.

The business entity should check as soon as possible with its accountant, accounting firm, or the provider of its accounting, invoicing or business information system, how it is being prepared for electronic invoicing.

Neither employees nor accountants will need to learn to work with the technical XML format. Invoices will continue to be created and displayed in the familiar accounting or invoicing program. The technical exchange of data will take place automatically in the background.

The business entity should in particular check:

- whether, given the expected number of received or issued invoices, a simple free solution would not be suitable for the business entity,
- whether the system used will support electronic invoices in the prescribed structured XML format under European standard EN 16931,
- whether it will allow the receiving of electronic invoices and, in the case of VAT payers, also their issuing and sending,
- whether the system will be connected to a digital mail carrier,
- from when this functionality will be available,
- whether received electronic invoices can be automatically loaded and processed without manual re-entry of data,
- whether electronic invoices can be automatically matched with orders, delivery notes, payments or accounting documents,

- how the archiving of electronic invoices will be ensured, along with their search, display and possible export,
- how access will be set up for the business entity and, where applicable, also for an external accountant or accounting firm.

If a business entity uses external accounting services, it should also agree in advance on the practical procedure – who will receive electronic invoices, who will check them, who will post them, and how they will be made accessible or handed over between the business entity and the accountant.

An overview available at www.info-efaktura.sk can help, where it will find providers of simple mailboxes for electronic invoices for self-employed persons, micro-enterprises, or small and medium-sized companies, as well as providers of accounting software and business solutions. The Financial Administration portal also publishes a list of all certified providers of delivery services and their intermediaries – that is, digital mail carriers. The business entity can thus approach several of them, have an offer prepared, and choose the solution suitable for itself.

In practice, it can choose mainly from the following options:

- **Solution through an existing accounting, invoicing or business software:** if the business entity already uses an accounting or invoicing program, it should check with its provider whether it will support electronic invoicing and whether it will be connected to a digital mail carrier. In that case it will be able to receive invoices, and possibly also issue and send them, directly in the system it already uses.
- **Solution via a standalone digital-mail-carrier application:** if the business entity does not use accounting or invoicing software, or only has a low number of received or issued invoices, it can use a standalone web or mobile application of a digital mail carrier. Such a solution may be suitable especially for smaller businesses, self-employed persons, or entities that will mainly be receiving electronic invoices. Free solutions are also expected for entities with a low number of invoices.
- **"All-in-one" solution:** if the current accounting or invoicing software will not support electronic invoicing, or adapting it would be unsuitable or financially demanding, the business entity should consider another solution on the market – for example, accounting or invoicing software whose provider will also act as a digital mail carrier, or a digital mail carrier that, besides delivering electronic invoices, will also offer tools for issuing, receiving and managing them. Such a solution may allow the business entity to handle the entire electronic invoicing process within a single system.

Does every business entity need to arrange its own digital mail carrier?

From 1 January 2027, electronic invoices will be sent and received predominantly through certified digital mail carriers. These will ensure the secure delivery of the electronic invoice between the sender and the recipient through the European delivery service Peppol.

Business entities will have to be prepared to receive electronic invoices from their suppliers, regardless of whether or not they are VAT payers.

If a business entity is a VAT payer and issues invoices to businesses or organisations, it will also have to be able to send electronic invoices.

In many cases it will not be necessary to conclude a separate contract with a digital mail carrier, because this service may be part of the business or accounting system that the business entity already uses. It is therefore recommended to check the options with the provider of the system used.

Business entities will be able to choose a digital mail carrier from the list of certified delivery-service providers published on the Financial Administration portal.

Can a business entity's electronic invoices be handled by its accountant or an external accounting firm?

Yes, a business entity can set up a practical procedure with its accountant or accounting firm. However, it should agree in advance who will receive electronic invoices, who will check them, post them, and how they will be made accessible between the business entity and the accountant. It is also important to check whether the system used will allow access for an external accountant or accounting firm.

At the same time, it is advisable to consider that the business entity should keep its own access to the chosen solution and grant the external accountant or accounting firm only access for processing documents. Such a setup will help maintain continuity in the event of a change of accountant – both the documents and the Peppol identity will remain with the business entity, and it will not be necessary to manually forward or export them.

If a business entity agrees with a customer that it will send electronic invoices by e-mail, does it still have to contract a digital mail carrier?

Yes, at least for receiving electronic invoices. The VAT Act allows business partners, in cases laid down by law, to agree on another method of sending an electronic invoice, for example by e-mail. However, such an agreement does not release the business entity from the obligation to ensure it is able to receive electronic invoices through a certified delivery-service provider, the so-called digital mail carrier.

In practice, this means that even if the business entity sends electronic invoices to some customers by another agreed method, it must be prepared to receive electronic invoices from its suppliers. This may involve, for example, invoices for a company phone, energy, software, purchase of goods, or other services related to the business, if the supplier – a VAT payer – is obliged to issue them in electronic format.

At the same time, an invoice sent by e-mail cannot be an ordinary PDF. It must be an electronic invoice in the prescribed structured XML format according to European standard EN 16931, for example UBL 2.1 or CII D16B. A PDF may only serve as a readable representation of the invoice, not as the electronic invoice itself under the rules of mandatory electronic invoicing.

A business entity is not a VAT payer – for example a small self-employed person – and issues invoices only occasionally. If a customer who is a VAT payer requires an electronic invoice in XML format from it, must it comply?

No. The scope of obligations depends on the VAT status of the business entity, not on the status of its customer. If the business entity is not a VAT payer, no obligation to issue electronic invoices arises for it.

It can therefore issue an invoice to its customer as before, for example in paper form or as a PDF. A customer cannot require an electronic invoice in XML format from a non-VAT-payer as a statutory obligation.

How will a business entity that is not a VAT payer find out that its supplier has sent it an electronic invoice via a digital mail carrier?

This depends on the solution the business entity chooses for receiving electronic invoices. When choosing a digital mail carrier, a standalone application, or accounting software, it should also check how it will be notified of newly received documents.

In practice this may involve, for example, notification by e-mail, a notification in the application, or the display of a new invoice directly in the accounting or invoicing system. The business entity should also check who will have access to received invoices – for example, the entity itself, its employee, an external accountant, or an accounting firm.

A business entity is not a VAT payer, has no accounting software, and assumes that in 2027 it will not receive electronic invoices from VAT payers. Does it still have to ensure the ability to receive them via a digital mail carrier?

Yes. Even a business entity that is not a VAT payer must ensure it is able to receive electronic invoices from its suppliers, if its supplier – a VAT payer – is obliged to issue the invoice for a domestic supply subject to mandatory electronic invoicing.

It may not know in advance whether or when such an invoice will arrive. This may involve, for example, an invoice for a company phone, internet, energy, software, purchase of goods, or another service related to the business. If a business entity has no accounting or invoicing software and expects only a low number of documents, it can check simple solutions designed for smaller entities, including the option of receiving electronic invoices free of charge.

Will a business entity still be able to see the invoice in readable form?

Yes. The electronic invoice will be technically created as a structured XML file, so that systems can process it automatically. However, the business entity will not have to work directly with the technical file. It will be possible to display the invoice in readable form in an accounting or invoicing program, or in a digital mail carrier's application.

How much will electronic invoicing cost?

The level of costs will depend on the solution chosen and on the number of invoices issued and received.

Experience from abroad and expert analyses, however, show that electronic invoicing reduces costs in the long run rather than increasing them. The cost of processing invoices can fall by 60 to 80%, and the processing time can be reduced by more than half.

As with mobile operators, digital mail carriers are expected to offer various service packages. It is also anticipated that several providers of accounting and invoicing programs will become digital mail carriers and will offer users an "all-in-one" solution – issuing, sending and receiving electronic invoices within a single system.

For many business entities, an update of their existing accounting or invoicing program will therefore be sufficient. Smaller business entities will also be able to use simple web or mobile applications of digital mail carriers. Free solutions, or solutions with minimal costs for entities with a low number of invoices, are also expected on the market.

What is the deadline for issuing an electronic invoice?

The deadline remains the same as for current invoices – 15 days from the supply of the goods or service, or from receipt of payment before the supply. However, from 1 July 2030, in accordance with European legislation, the deadline for issuing an invoice will be shortened to 10 days.

What happens to invoices that a business entity issues or receives in 2026, but which are due or paid only in 2027?

What matters is not when the invoice is due or when it is paid, but when the obligation to issue the invoice arises under the VAT Act.

If the obligation to issue the invoice arises by 31 December 2026 inclusive, the invoice is issued and delivered according to the rules in force in 2026. This also applies if it is due or paid only in 2027.

Mandatory electronic invoicing will apply from 1 January 2027 to transactions for which the obligation to issue an electronic invoice arises from that date. This may involve, for example, the supply of goods or a service, or the receipt of payment before the supply, if the conditions under the VAT Act are met.

What happens if a business entity is not able, from 1 January 2027, to receive electronic invoices through a digital mail carrier?

From 1 January 2027, entities affected by electronic invoicing will be obliged to ensure they are able to receive electronic invoices through a digital mail carrier. This also applies to a business entity if it acts as the recipient of an invoice to which mandatory electronic invoicing applies.

If a business entity fails to arrange this in time, it is not the supplier's obligation to deal with the recipient's lack of readiness. A supplier that correctly issues and sends the electronic invoice through a certified delivery service fulfils its statutory obligation.

Responsibility for readiness to receive electronic invoices therefore lies with the recipient. If it fails to fulfil this obligation, it exposes itself to the risk of breaching obligations under the VAT Act (Act No. 222/2004 Coll.) and may be sanctioned under Act No. 563/2009 Coll. on Tax Administration (Tax Code).

In practice, this means that a business entity should prepare for the change in advance – verify the connection of its accounting system to the electronic invoicing system, choose a digital mail carrier, and set up internal processes so that, from 1 January 2027, it is able to properly receive and process electronic invoices.

What sanctions apply for breach of obligations related to electronic invoicing?

The VAT Act (Act No. 222/2004 Coll.) also provides for sanctions against VAT payers for failing to meet obligations related to electronic invoicing, or for sending incorrect data. The fine may reach up to EUR 10,000, and up to EUR 100,000 for a repeated breach. However, the sanction will not apply, for example, in the case of an obvious error that the business entity corrects without delay, or if the breach was demonstrably caused by a technical problem on the part of the digital mail carrier.

Failure to issue an electronic invoice constitutes a breach of a non-monetary obligation, which is an offence under the Tax Code (Act No. 563/2009 Coll.).

What should a business entity do if it receives an incorrect electronic invoice?

If a business entity receives an incorrect electronic invoice, it proceeds in the same way as it does today with ordinary invoices. It contacts the supplier and asks for a correction. The correction is made by issuing a corrective electronic invoice and subsequently sending it, or by issuing a credit note and a new invoice.

Does electronic invoicing also apply to advance payments and payment schedules?

This depends on the specific situation.

A payment request or a so-called pro forma invoice, which does not give rise to a tax liability, is not sent through the electronic invoicing system.

If a customer pays for goods or a service in advance and a tax liability arises under the VAT Act, the business entity (acting as a VAT payer) must issue an electronic invoice.

For recurring supplies, for example rent or leasing, it will be necessary from 1 January 2027 to issue electronic invoices in accordance with the rules of the VAT Act. At the same time, a payment agreement (a so-called payment schedule) can no longer be regarded as a summary electronic invoice.

When a business entity buys goods or services for EUR 20, will the supplier have to send it an invoice through a digital mail carrier?

From 1 January 2027, the obligation to issue an electronic invoice will not be assessed according to the value of the transaction.

If, under the VAT Act, the supplier has an obligation to issue an electronic invoice, it will issue it regardless of the value of the supply. The current exemption tied to the EUR 5,000 threshold under Act No. 215/2019 Coll. will therefore cease to apply.

At the same time, however, the obligation to issue an electronic invoice does not arise if the supplier, on supplying goods or a service, issues a simplified invoice under the VAT Act. This may involve, for example, a document up to EUR 100, or an eKasa (cash-register) receipt up to EUR 400 including VAT. For an ordinary purchase of EUR 20, for which the business entity receives an eKasa receipt, the supplier will therefore not need to send an invoice through a digital mail carrier.

If a business entity is a supplier of goods or services, will it have to send electronic invoices to its customer?

This depends on the business entity's status under the VAT Act.

If the business entity is a VAT payer and supplies goods or services to a business or organisation in Slovakia, it will have to issue electronic invoices for transactions covered by the VAT Act.

If the business entity is not a VAT payer, no obligation to issue electronic invoices arises for it. However, it must be prepared to receive electronic invoices.

If the business entity sends invoices to ordinary citizens, it will proceed as before – for example by e-mail, by post, or through the Slovensko.sk portal.

Electronic invoicing applies to invoicing between businesses/business companies themselves (B2B) and between businesses and public administration (B2G). Invoicing towards consumers (B2C) is not affected.

Will it be necessary to change internal invoice-approval processes?

Electronic invoicing changes the way invoices are delivered and processed, not a business entity's internal approval processes. These remain within the competence of the entity concerned.

Will a business entity have to abolish its paper invoice archive?

The obligation to retain electronic invoices under Section 85o(15) of the VAT Act applies only to VAT payers, regardless of whether they act as supplier or customer. If a business entity is not a VAT payer and is the recipient of an electronic invoice, the obligation to retain electronic invoices under the VAT Act does not apply to it.

The method of retaining invoices does not change with effect from 1 January 2027, which means that paper invoices may be retained as electronic ones, and vice versa.

Will employees of a business entity have to work with structured electronic XML files?

Employees will continue to work with invoices through the business or accounting system, just as they do today. The technical XML format will be processed in the background.

Accountants and finance staff will continue to view, check and approve invoices within the user interface of their system, without needing to work directly with XML files.

The aim is to reduce the amount of manual work, eliminate the re-entry of data, and simplify the processing of invoices in business entities' information systems.

Does a business entity have to conclude a contract with a digital mail carrier separately?

Not always. In many cases, the digital-mail-carrier service will be part of the business or accounting system already used by the business entity. We recommend contacting the provider of the system used and checking with it about integration into electronic invoicing.

How will a business entity find out whether its business or accounting system is ready for electronic invoicing?

It is recommended to contact the provider of the system used and check this directly with it, including the timing for making the necessary functionalities available and the method of integrating electronic invoicing.

Will a business entity need a new identification number or registration?

No. The business entity will not need a new identification number. Its existing tax identification number (TIN) will be used for identification within the electronic invoicing system.

If a business entity has not been assigned a tax identification number (TIN), we recommend contacting the Financial Administration call centre, where it will be given information about further steps and the conditions for registration, on telephone number 048/4317 222.

What happens if a supplier sends an invoice only in PDF format?

If, under the VAT Act (Act No. 222/2004 Coll.), the supplier has an obligation to issue an electronic invoice, it will have to proceed in accordance with the rules of electronic invoicing. The business entity should alert the supplier to the correct procedure and ask it to issue the invoice within the electronic invoicing system.

What should a business entity do if it has not been assigned a TIN?

If a business entity has not been assigned a tax identification number (TIN), we recommend contacting the Financial Administration call centre, where it will be given information about further steps and the conditions for registration, on telephone number 048/4317 222.

Does electronic invoicing also apply to invoices for energy, telecommunications services, or waste management?

Yes. Business entities will also receive electronic invoices from large suppliers of energy, telecommunications services, software solutions, or other services, if the obligation of electronic invoicing arises for these supplies.

Will existing contracts with suppliers need to be changed?

In most cases, no. For new contracts, however, it may be appropriate to update provisions concerning the method of electronic invoicing and communication.

Does mandatory electronic invoicing from 1 January 2027 also apply to foreign business entities or foreign local authorities registered for VAT in the Slovak Republic?

No. In the period from 1 January 2027 to 30 June 2030, mandatory electronic invoicing applies exclusively to domestic persons and selected domestic supplies of goods and services.

A foreign person registered for VAT in the Slovak Republic will therefore not, merely because of this registration, be obliged to issue electronic invoices or to ensure their receipt via a digital mail carrier.

If a business entity receives an invoice from a foreign supplier, that supplier will not automatically be obliged to deliver it via a digital mail carrier.

If a business entity issues an invoice to a foreign person, it proceeds under the VAT Act (Section 85o(2)) – the obligation to issue an electronic invoice does not arise in this case, as the customer is not a domestic person.

Why does the Financial Administration not create its own free electronic invoicing system for all users?

Electronic invoicing in Slovakia is built on the European delivery service Peppol, which operates on the principle of multiple certified digital mail carriers. Most European Union countries use the same model. The advantage of such a solution is greater resilience and security of the system.

Unlike a centralised solution, electronic invoicing does not depend on a single portal or a single provider. A network of multiple digital mail carriers is more resilient to outages, because a problem at one of them does not jeopardise the functioning of the whole system.

It is not the role of the Financial Administration to provide commercial invoicing or accounting software, but to create rules and technical infrastructure, and to ensure that all providers operate under the same conditions. A competitive environment also allows individual entities to choose a solution according to their needs, the number of invoices, the software used, and the way they keep their accounts.

The Financial Administration ensures the accreditation of digital mail carriers, oversight of the functioning of the system, and provides methodological guidance, technical documentation, a test environment, and other support tools free of charge. The electronic invoicing services themselves will be provided by commercial companies operating on the market.

Will the Financial Administration see every invoice in real time?

This depends on the method by which the electronic invoice is sent.

If the electronic invoice is sent through a certified digital mail carrier, the Financial Administration will obtain data from that electronic invoice in an automated way, to the extent laid down by the VAT Act (Act No. 222/2004 Coll.). This does not mean unlimited access to all documents or to a business's commercial communications. The scope of the data reported, as well as the purpose of its processing, is determined by legislation.

Digital reporting of data is one of the reasons for introducing mandatory electronic invoicing. The aim is for selected data from invoices to reach the Financial Administration in structured form, enabling more effective analysis, cross-checking, and better detection of risky or fraudulent transactions in the area of VAT.

If business partners, in cases where the law allows it, agree on another method of sending an electronic invoice – for example through their own systems or by e-mail – data from such an invoice is not automatically reported to the Financial Administration. In such a case, existing obligations continue to apply, for example the filing of the VAT control statement.

Electronic invoicing, however, is not a tool for monitoring entities that use it. It is a pan-European initiative aimed at the digitalisation and modernisation of the VAT system, and at the same time at introducing a standardised and secure exchange of invoices between business partners. Electronic invoicing has already been introduced, or is being gradually introduced, by several EU member states, including for example Belgium, France, Poland and Romania. The Slovak Republic will join this European trend from 1 January 2027. The scope of data provided to the state is determined by legislation, and the Financial Administration will work only with data necessary for fulfilling its statutory tasks in the area of tax administration.

Are electronic invoices secure?

Yes. Electronic invoices will predominantly not be sent as ordinary e-mail attachments, but through the secure European delivery service Peppol. This uses verified identity of participants, encryption, and standardised data transmission.

With the current practice of sending invoices by e-mail, cases of fraud occur in which attackers misuse e-mail communication, forge an invoice, or change the bank account number stated on the invoice. Recipients of invoices may then pay to the wrong account without immediately noticing it.

Electronic invoicing significantly limits these risks. Invoices will not be delivered as free-standing e-mail attachments, but through a secure network in which both senders and recipients are clearly identified. This substantially reduces the risk of an invoice being forged, of an unauthorised change to an account number, or of other manipulation of data during delivery.

What happens in the event of an internet or digital-mail-carrier outage?

The draft legislation also allows for exceptional technical situations. In the case of a demonstrable network or infrastructure outage, it will be possible to use a backup regime and to record or deliver the invoice additionally, once operation has been restored. The aim is not to restrict business activity, but to ensure it continues to run smoothly even in the event of technical problems.

Will electronic invoicing abolish the VAT control statement?

Yes, but not immediately. The control statement and the summary statement will be abolished from 1 July 2030, when they will be replaced by the automated reporting of data from invoices.

Does electronic invoicing also apply to services exempt from VAT?

For services that are exempt from tax under the VAT Act (for example certain financial, insurance, healthcare, or educational services), no obligation to issue an electronic invoice arises. However, if the issuer of the invoice decides to send such an invoice electronically on a voluntary basis, the system will process it in the same way as other electronic invoices.

Are there exceptions from electronic invoicing?

Yes. Electronic invoices will not be issued in selected cases relating to classified information, for supplies to the Slovak Information Service and Military Intelligence, nor in cases where a simplified invoice is issued for the transaction under the VAT Act.

What benefits does electronic invoicing bring?

Electronic invoicing brings a number of benefits. Experience from abroad and expert analyses show that it can bring:

- a reduction in the cost of processing invoices of approximately 70%,
- an acceleration of invoice processing of more than 50%,
- faster delivery of invoices and a smoother flow of money,
- simpler electronic archiving,
- less administration,
- an almost zero error rate in data transmission,
- significantly faster processing of accounts,
- a better overview of invoices, liabilities and payments,
- greater security and transparency,
- readiness for future electronic invoicing abroad as well.

Further questions and answers on electronic invoicing can also be found on the Financial Administration portal, in the eInvoice section:

https://www.financnasprava.sk/sk/podnikatelia/dane/dan-z-pridanej-hodnoty/e-faktura#CastoKladOtaz

Do you have further questions?

Please do not hesitate to contact the Financial Administration call centre on telephone number 048/4317 222.