



# Slovakia

## VAT Standard rate

The standard VAT rate in Slovakia in 2023 is 20%.

## Threshold

The threshold after exceeding which you need to register as a taxpayer is €10,000.

## Pieces of evidence

EU General conditions for determining the customer's location:

- Service buyer's address;

- Billing address;

- Phone code +421;

- IP address;

- The location of the customer's fixed landline through which the service is supplied to him;

- The Law of the EU provides special rules for certain situations.

## E-services list

A digital product is website hosting, supply of software, access to databases, downloading, apps or music, online gaming, distance teaching, and other cross-border telecommunication, television, and radio broadcasting, or digital services.

## Registration procedure

To register in the MOSS system, you need to contact the tax service of Slovakia and send an application that will contain basic information about the company. In addition to the application, the tax authority may ask for additional documents.

## Keeping records

10 years.

## Filing VAT returns and payment date

Under the unified MOSS system, all EU countries must file tax returns and pay VAT by the 20th day of the month following the reporting period. The period is a quarter.



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