DOING BUSINESS IN SLOVAKIA

LeitnerLeitner

Tax Audit Advisory

CONTENT

PUBLISHER
last update May 2023

Anna Fábryová
Tax Advisor | Partner

Miroslava Vojteková
Tax Advisor | Director

WE FOR YOU

Meaningful partnership is the best foundation for all questions – in private life, in business or when considering a new vision. That is why together with our clients, we share tax, economic challenges of everyday life and in complex situations. We will be happy to accompany you in your business in Slovakia.

Our flexibility, personal commitment and optimistic approach are key factors for customised and sustainable solutions. Our diversified team of highly specialised and internationally experienced professionals provide you with individual and innovative solutions for all questions around tax, auditing, accounting, payroll-related and financial advisory services. In cooperation with external lawyers, we provide complex consultancy services necessary for your business in Slovakia.

The following overview shall help you to get the first insights and understanding of legislation when doing business in Slovakia.

I. Tax framework for doing business in the Slovak Republic

As an EU Member State, the Slovak Republic is required to comply with all EU Directives and Regulations with regard to tax policy. The Slovak Republic is also a member of the OECD and the World Trade Organization. Business activities in the Slovak Republic are carried on by sole entrepreneurs or by legal entities.

LEGAL ENTITIES

Slovak legislation stipulates the following legal entities that are frequently used for carrying on business activities in the Slovak Republic.

Form	Liability of shareholders	Minimum capita	Registration in the Commercial Register	Tax rates
v.o.s.	unlimited		obligatory	19 % (25 %) / 15 % or 21 % / 15 %
k.s.	unlimited		obligatory	19 % (25 %) / 15 % or 21 % / 15 %
	limited	250		21 % / 15 %
s.r.o.	limited	5,000	obligatory	21 % / 15 %
a.s.	limited	25,000	obligatory	21 % / 15 %
j.a.s.	limited	1	obligatory	21 % / 15 %

A general partnership (v.o.s.) is a transparent entity for tax purposes (not treated as a tax resident). This means that the income of the partnership is not attributed to the partnership but to its partners directly. Thus, the partners, if individuals, are subject to unlimited personal income tax liability on income derived by the partnership. If the partner of a partnership is a corporation (s.r.o. or a.s.), the income share of that partner is subject to corporate income tax liability.

With regard to a limited partnership (k.s.), the income of the partnership is split into two parts. Income attributable to its unlimited partners is taxed at the level of the partners, whereas income attributable to its limited partners is taxed at the level of the partnership.

SOLE ENTREPRENEURS

Sole entrepreneurs operating a business in the Slovak Republic may derive income in the following four categories:

- income from agriculture and forestry;
- income from independent (professional) services;
- income from business or trade; and
- profit shares of general partners in general and limited partnerships.

Please note that individuals as well as partnerships can also derive income from non-operating activities, such as real estate or capital investments.

II. Corporate income tax

Standard rate	21 % or 15 %

Please note that 15 % rate applies for corporations or sole entrepreneurs with taxable income below EUR 49,790.

EXPENSES

Only expenses incurred to generate, assure, and maintain taxable income are tax deductible. In particular, no deduction is allowed for:

- private expenses and expenditures;
- personal taxes such as income tax payments;
- fines and penalties;
- entertainment expenses;
- representation expenses (except from promotional items with a value under EUR 17);
- travel expenses or meal allowances over certain limits set by law;
- gifts;
- losses from the alienation of e.g. real estate property (plots of land), cars, administrative buildings, securities, shares in corporations and factoring.

TAX DEPRECIATION OF TANGIBLE ASSETS

Two basic methods of depreciation, straight-line and accelerated, may be used for tax purposes. The accelerated method may be used only for the 2nd and 3rd depreciation group. A tangible fixed asset is depreciable if its acquisition or production cost exceeds EUR 1,700.

Depreciation group	Tangible fixed assets	Depreciation period
0	electric vehicles	2 years
1	other cars, certain tools, office machines, buses	4 years
2	trucks, machines, furniture	6 years
3	engines, generators, turbines, cooling systems, metallurgy machines	8 years
4	heavy machines, assembled concrete or metal buildings that are not single objects	12 years
5	buildings not listed in 6th depreciation group	20 years
6	apartment buildings, hotels, administration buildings	40 years

In the first year of depreciation, the depreciated amount can be written off only up to a proportion of annual depreciation, according to the number of months during which the asset is included in the fixed asset's register.

Slovak tax law recognizes a cap on the depreciation of »luxury« passenger vehicles which is at an acquisition cost of EUR 48,000, while the application of the limit depends on the tax base. This rule applies also to financial and operative leasing.

Component depreciation is possible provided certain conditions are met.

For income tax purposes, the depreciation of tangible fixed assets may be interrupted for a single entire tax period or for several entire tax periods; the depreciation is resumed in the next tax periods as if it were not interrupted. The term of the depreciation is extended by the duration of the suspension. In certain cases, the suspension is mandatory.

TAX DEPRECIATION OF INTANGIBLE ASSETS

Intangible assets shall be fully depreciated in accordance with the accounting regulations i. e. tax depreciation equals to accounting depreciation according to the expected lifetime period. Intangible fixed assets are depreciable if its acquisition or production cost exceeds EUR 2,400 and the asset's useful life is longer than one year. The tax depreciation cannot be interrupted.

CARRY-FORWARD OF TAX LOSSES

A tax loss reported for the tax periods starting from 2020 could be carried-forward at any rate up to 50 % of the tax base during the five following tax periods. »Micro taxpayers« (entrepreneurs with an annual turnover taxable income lower than ca. EUR 50,000) are able to carry forward a tax loss at any rate during the five following tax periods.

WITHHOLDING TAX ON THE INCOME OF NON-RESIDENTS

Dividends	35/19/0 %
Interests	35/19/0 %
Royalties	35/19/0 %

Withholding tax rate of 19 % or 35 % may be reduced by double tax treaties or income may be exempt (see below). Payments to persons residing in a country with which the Slovak Republic has not concluded a double tax treaty or an agreement for the exchange of information or a country, which is listed in the European Union »Black list« or country, which does not apply corporate income tax, or applies a zero corporate income tax rate, i. e. »non-cooperating countries« are subject to the 35 % rate.

DOMESTIC PARTICIPATION EXEMPTION

Income from profit distributions derived by a Slovak resident – corporation from a participation in a Slovak resident company is not subject to corporate income tax. This can be applied only if the company is the beneficial owner of the income.

Income from transfer of shares derived by a Slovak parent company or Slovak permanent establishments from a participation in a Slovak resident company is exempt from corporate income tax, provided that it holds the participation of at least 10 % of the share capital for a minimum holding period of 24 months and has sufficient substance and an adequate profile of functions and risks in Slovakia.

INTERNATIONAL PARTICIPATION EXEMPTION

Income from profit distributions derived by a Slovak resident - corporation from a participation in a company residing in a country with which the Slovak Republic has concluded a double tax treaty or an agreement for the exchange of information, i. e. »cooperating countries« are not subject to corporate income tax. This can be applied only if the company is the beneficial owner of the income.

Income from transfer of shares derived by a Slovak parent company or Slovak permanent establishments from a participation in a foreign resident company is exempt from corporate income tax, provided that it holds the participation of at least 10 % of the share capital for a minimum holding period of 24 months and has sufficient substance and an adequate profile of functions and risks in Slovakia. This exemption cannot be applied for income from transfer of shares derived by a Slovak non-resident.

INTERCOMPANY INTEREST AND ROYALTIES

Interest and royalties paid by a Slovak resident company, or a Slovak permanent establishment of a company registered in another EU Member State to an associated company resident in another EU Member State, are exempted from withholding tax in the Slovak Republic provided that certain conditions are met.

TAXATION OF DIVIDENDS

Income from profit distributions derived by a Slovak resident - individual (other than employee) from a participation in a Slovak resident company or company residing in »cooperating countries« is subject to 7 % income tax.

Income from profit distributions derived by a Slovak resident – corporation or individual from a participation in a company residing in »non-cooperating countries« is subject to 35 % income tax.

Income from profit distributions derived by a Slovak non-resident – corporation or individual residing in »non-cooperating countries« from a participation in a Slovak resident company is subject to 35 % withholding tax.

Income from profit distributions derived by a Slovak non-resident – individual residing in »cooperating countries« from a participation in a Slovak resident company is subject to 7 % withholding tax.

Income from profit distributions derived by a Slovak non-resident – corporation residing in »cooperating countries« from a participation in a Slovak resident company is not subject to withholding tax.

THIN CAPITALIZATION

A cap is applied on interest expense at 25 % of EBITDA (earnings before interest, tax, depreciation, and amortization) as reported in the financial statements under the Slovak accounting rules. Thin capitalization rules apply to financing costs on loans between related parties and not to financial institutions including leasing companies.

TRANSFER PRICING

In general, if prices agreed between related parties differ from prices that would have been agreed between independent parties under the same or similar terms and conditions on the same or similar market (arm's length price), without such a difference being properly explained, the taxpayer's tax base is adjusted by the difference. In this respect, OECD Transfer Pricing Guidelines are followed in the application of domestic transfer pricing legislation.

The Slovak rules on transfer pricing documentation are in line with OECD Transfer Pricing Guidelines, and the three-tiered standardized approach to transfer pricing documentation, including master file, local file, and »country-by-country reporting«.

As of 2023 Transfer pricing rules do not apply to transactions with a value of up to EUR 10,000. In case of loans or credit arrangements, the threshold is set at EUR 50,000.

A duty to keep transfer pricing documentation also applies to domestic transactions. Companies are not obliged to submit transfer pricing documentation. However, during a tax inspection, companies are expected to provide it upon request within 15 days.

The penalty of up to EUR 3,000 applies if the documentation is not submitted, regular penalty is 10 % per annum on the tax amount assessed during tax audit. The penalty is 20 % per annum in the case of non-compliance with anti-abuse rules.

Taxpayers may also apply for an »advance pricing agreement« (APA) with the tax authorities to confirm that the transaction in question complies with the pricing regulation. The application fee is EUR 10,000 for a unilateral APA or EUR 30,000 for a multilateral APA. The application fee for taxpayers with »highly reliable Tax Reliability Index« is EUR 5,000 for a unilateral APA or EUR 15,000 for a multilateral APA.

III. Personal income tax

Progressive tax rates of 19 % and 25 % apply in the Slovak Republic:

Personal income tax rate for an income up to EUR 41,445 (176.8 times the valid subsistence minimum as of 1 January 2023)	19 %
Personal income tax rate for an income above EUR 41,445	25 %
Personal income tax rate for capital income	19 %

SOCIAL AND HEALTH INSURANCE

In general, all taxable income (monetary and non-monetary) received from the employer must be included in the assessment base for the social security and health contributions. Social security contributions are levied on income up to the maximum assessment base, which amounts to EUR 8,477 for 2023. Health insurance contributions payable by employees and employers are not capped. The social security and health insurance contribution rates for employed persons are:

employee's part of social security contributions	9.4 %
employee's part of health insurance contributions	4 %
employer's part of social security contributions	25.2 %
employer's part of health insurance contributions	10 %
Total	**48.6 %**

PERSONAL INCOME TAX RELIEFS

From the tax base Slovak tax residents can deduct among others the following:
- tax bonus (for each child);
- contributions to pension insurance schemes;
- tax bonus for mortgage interest if the mortgage/loan was used for financing personal housing needs.

If certain conditions are met, the taxpayer may apply for the following tax allowances:

for taxpayer	EUR 4,922;
for dependent spouse	up to EUR 4,500.

SOLE ENTREPRENEUR

A sole entrepreneur is entitled to deduct expenses from his/her taxable income, either in their actual amount or as a lump sum in the amount of 60 percent of the relevant income. The lump-sum deduction may not exceed EUR 20,000/year (even if the taxpayer doesn't run a business for entire year). However, lump-sum deductions are not applicable to taxable persons registered for VAT and in the case of rental income.

IV. VAT

Taxable persons with their seat, place of business or fixed establishment in Slovakia are exempt from VAT if their turnover does not exceed EUR 49,790 during the preceding 12 calendar months.

VAT RATES

Standard VAT rate	20 %
First reduced VAT rate	10 %
Second reduced VAT rate	5 %

The standard VAT rate is applied on most goods and services.

The first reduced tax rate of 10 % is applicable only to limited categories of goods such as basic food products, healthy food products (mostly fruit and vegetables, milk products, etc.), books, newspapers, magazines, periodicals, pharmaceuticals, accommodation services, and goods/services supplied by so-called »social companies« to a non-taxable personal entity with social economy activities or to a subject of the public sector. As of 2023 rate of 10 % applies also to personal transport by cableway line/ski-lift, admission to sport facilities and restaurant and catering services.

The second reduced tax rate of 5 % is applicable to the supplies of a building or part of a building intended for state-supported rental housing under special conditions.

EXEMPTIONS

The numerous exemptions from VAT can be grouped in two categories depending on whether they preclude the deduction of input VAT or not.

ZERO-RATED SUPPLIES

The following supplies do not affect the right to deduct input VAT:

- export of goods (goods are transported outside the EU);
- intra-Community supplies;
- cross-border transportation of export goods;
- cross-border transportation of persons by vessels and aircraft;
- working and processing of goods destined for export outside the Community;
- exempt supplies with the place of supply outside the EU;
- IC acquisition of goods conducted by foreign taxable persons, if these meet the conditions for VAT refund.

EXEMPT SUPPLIES

The following supplies preclude the deduction of input VAT:
- postal services;
- radio and TV broadcasts;
- banking and financial transactions as well as insurance transactions;
- transfers of immovable property (including buildings) after five years following their acquisition (the entrepreneur may opt for regular VAT treatment except for the building for accommodation, a flat or apartment in a property intended for dwelling);
- renting of immovable property for business purposes (the entrepreneur may opt for regular VAT treatment except for renting a flat, private house and apartment in a property intended for dwelling) depending on whether the lessee is a taxable person or not;
- health services and goods;
- social care services;
- training and education services.

LOCAL REVERSE CHARGE MECHANISM

The Slovak Republic applies optional reverse charge mechanism to specific supplies of goods and services. The local reverse charge mechanism is, among others, applicable on certain conditions to the supply of construction services, immovable property, integrated circuits (microprocess and central processing units), mobile phones or steel.

V. Registration obligations

CIT

Individual or legal entity that is registered in the register of legal entities, entrepreneurs and public authorities, are registered by the tax administrator.

Individual and legal entity, which is not registered by the tax administrator, is obliged to request the registration with the tax administrator by the end of the calendar month following the month in which the obligation to withhold tax or tax advances or to collect tax arose, e. g. foreign employer.

Individual and legal entity with permanent establishment is obliged to request the registration with the tax administrator by the end of the calendar month following the month in which the permanent establishment was established, e. g. in case of construction permanent establishment or agent permanent establishment.

The taxpayer must declare his income in an annual tax return and must file it with the competent Tax Authority until the end of March following year. Extension of deadline is possible based on announcement to the Tax Authority until the end of June following year, in case of foreign taxable income until the end of September following year. Depending on whether the tax liability of the preceding year exceeds EUR 16,600 or EUR 5,000, the taxpayer must make monthly resp. quarterly prepayments based on his tax liability of the preceding year. The prepayment is credited against the final income tax liability.

VAT

Taxable persons with their seat, place of business or fixed establishment in Slovakia do not have to register for VAT purposes on the condition that their turnover does not exceed the amount of EUR 49,790 during a period of the preceding 12 months.

Foreign taxable persons (having no seat, place of business or fixed establishment in Slovakia) who start performing activities subject to VAT in Slovakia have to register for VAT purposes at the Tax Office Bratislava and submit monthly or quarterly VAT returns unless certain exceptions or the reverse-charge mechanism applies. There is no limit under which foreign taxable persons performing activities subject to VAT in Slovakia are not obliged to register for VAT. The registration form must be submitted before starting business (i. e. performing activities that are subject to VAT).

Foreign taxable persons are not obliged to register if they have the following supplies:
- transport services and the related auxiliary services exempt from VAT;
- goods, services and goods with installation and assembly and the recipient is obliged to pay the VAT;
- gas and electricity and the recipient is obliged to pay the VAT;
- the goods from Slovakia to another Member State that were imported from the third state and the foreign person had a fiscal representative;
- the goods via electronic communication interface from Slovakia to another Member State/third state that were acquired from another Member State, and the foreign person has a fiscal representative;
- goods within a triangular transaction, if the foreign person is the first customer not established in Slovakia;
- electronic services, telecommunication services and/or radio and TV broadcast services, and the foreign person is identified for the application of special arrangements to these services in another Member State or applies special arrangements pursuant to VATA;
- certain goods and services exempt from VAT.

Foreign-based suppliers applying only the reverse-charge can deduct the input VAT from inland invoices exclusively through the VAT refund scheme.

A compulsory VAT registration is applicable to taxable persons selling a building (flat, non-residential space)/ building land or a part of it, or if they accept the payment prior to the supply of the building/building land, unless this sale is VAT exempt.

VAT-registered persons are obliged to communicate with the Slovak tax authorities exclusively electronically in all tax matters.

VAT REFUND SCHEME

Foreign taxable persons not established in the Member State of refund (Slovakia) but established in another Member State who do not carry out taxable transactions in Slovakia may claim a refund of input VAT by filing an application electronically with the tax office in the state of their seat, place of business or fixed establishment and using the official form. The application must be filed by 30 September of the calendar year following the refund period. This application can also be in English language.

Foreign taxable persons from third countries who do not carry out taxable transactions in Slovakia may claim a refund of input VAT by filing an application with the Tax Office Bratislava and using the official form. The application must be filed by 30 June of the calendar year following the refund period.

ACCOUNTING

All legal entities having its seat in Slovakia are obliged to keep accounting according to SK GAAP. Foreign persons conducting business or performing other activities in Slovakia according to special regulations, e. g. through registered branch, are also obliged to keep accounting according to SK GAAP. Permanent establishments are not obliged to keep accounting according to SK GAAP.

STATUTORY AUDIT

Limited liability companies are subject to statutory audit if two of the following three conditions are fulfilled for the current and also preceding year:

Conditions	FY 2020	FY 2021*	FY 2022**
Amount of assets exceeded	2 mil. EUR	3 mil. EUR	4 mil. EUR
Net turnover exceeded	4 mil. EUR	6 mil. EUR	8 mil. EUR
Average amount of employees exceeded	30	40	50

* valid from 1. 1. 2022, ** valid from 1. 1. 2023

VI. Tax incentives

The tax base may be affected by the application of tax incentives. The most important incentives are the following:

INVESTMENT INCENTIVE

Slovakia grants investment and other incentives to investors, provided that certain conditions set by the Investment Incentives Act and other legal regulations pertaining to the type, value, and territory of the investment are fulfilled. There are minimum investment amounts (i. e. eligible costs) that vary depending on the region and type of investment, and the creation of new jobs and the unemployment rate in the specific region plays an important role.

RESEARCH AND DEVELOPMENT EXPENDITURES

To support R&D, Slovak tax law applies a related incentive in the form of a »super-deduction« of costs up to 100 % of the qualifying R&D expenses booked. There is a possibility to deduct 100 % of the difference between the average of the sum of R&D costs incurred in the tax period and R&D costs incurred during the immediately preceding tax period and the average of the sum of R&D costs incurred in the two immediately preceding tax periods. Companies claiming the incentives have to prepare a written R&D project, which must be submitted to the tax administrator during tax audits.

PATENT BOX

A special tax treatment of commercial use of intangible assets with the aim of supporting science, research, and intellectual property could be applied:
- exemption of royalties from the provision of registered patents, utility models, and designs and from the provision of computer programs (software) up to 50 % of such income; and
- exemption of income up to 50 % of such income from the herewith related sale of products.

The exemption is applicable only if the intangible assets are developed internally by the taxpayer in Slovakia (not purchased).

DEDUCTION OF INVESTMENT EXPENSES

One of the new features is the possibility of additional claim for a deduction of expenses reaching 15 % to 55 % of the tax depreciation applied from the investment in assets listed in the Income Tax Act in the applicable tax period. The actual percentage of the deduction depends on the planned percentage of investment spending calculated from the average value of investments for the three most recent tax periods preceding the investment plan and on the value of the investment set out in the investment plan for a period of 4 years (2022-2025).

Taxpayers who claimed the »super-deduction« in the previous periods may apply the patent box exemption in the future. Claiming one relief type does not exclude claiming the other.

VII. Other business-related taxes

CAPITAL DUTY

No capital duty is levied in the Slovak Republic.

CUSTOM DUTIES

As an EU Member State, Slovakia does not levy customs duties on the import of goods from other EU Member States. Customs tariffs for imports from countries outside the EU are determined by the EU.

EXCISE DUTIES

Excise duties are levied on tobacco products, alcoholic beverages and mineral oils. These excise duties are non-recurring taxes and are payable by the seller, who passes these costs on to the customer.

ROAD TAX

Road tax is imposed on motor vehicles that are registered and used for business purposes in the Slovak Republic. Road tax rate is based on engine size (cm^3) or maximum total weight. Tax rates can be further reduced depending on the age of the motor vehicle.

REAL ESTATE TAX

Real estate tax covers plots of land, buildings, residential apartments and non-residential (business) premises. Tax on buildings is based on the area of land occupied. The general rate is 0.033 EUR per square meter for buildings. Real estate tax on land is 0.25 percent of the deemed value. The municipalities may increase or decrease these rates in accordance with local conditions.

In all cases, the tax liability arises on 1 January of the year following the year in which the property is acquired and ends on 31 December of the year in which the ownership ends.

SPECIAL TAXES ON REGULATED INDUSTRIES

A special contribution on business activities in regulated industries applies. Taxable persons are businesses operating in the following industries: energy, insurance and re-insurance, public health insurance, electronic communications, pharmaceuticals, postal services, rail traffic, public water and sewer systems, air transport and health care services under special legislation.

The tax base for the contribution is accounting result reported for the accounting period in which the regulated entity has a license to perform such activities. Such contribution is paid only if accounting result exceeds 3 mi. EUR. Contribution rate is 0,00726.

Insurance companies, insurance companies from other EU Member States, and branches of foreign insurance companies must pay an 8 % tax on non-life insurance payments. Insurance companies have to file a tax return by the end of the month after the end of the tax period which is the calendar quarter in which it was charged. In special cases (if the insurance costs are recharged to the legal entity with its registered office in Slovakia or if insurance costs relate to domestic insurance risk and the insurance contract is concluded with an insurance company which is located in a third country and does not have a domestic establishment) the legal entity is the payer of the insurance tax.

ENVIRONMENTAL TAXES

Electricity, natural gas and coal are subject to excise duties, tax with environmental aspects. Such excise duties apply to entities (both individuals and corporations) that deliver electricity, natural gas and coal to the final customer or the one who used it.

WINDFALL TAXES

From 2023 new levy on excess revenues made by electricity producers as well as the new solidarity contribution from activities in oil, gas and coal and refineries on the basis of the Council Regulation (EU) 2022/1854 of 6 October 2022 on an emergency intervention to address high energy prices (EU Regulation to address high energy prices) have been introduced.

VIII. Tax treaties

Currently, the Slovak Republic's network of tax treaties includes 70 treaties, and new tax treaties are still being negotiated. Double taxation may only be eliminated if a respective tax treaty exists. The Slovak Republic has concluded tax treaties with the following countries:

- Armenia
- Australia
- Austria
- Belarus
- Belgium
- Bosnia and Herzegovina
- Brazil
- Bulgaria
- Canada
- China
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Ethiopia
- Finland
- France
- Georgia
- Germany
- Greece
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Ireland
- Israel
- Italy
- Japan
- Kazakhstan
- Korea
- Kuwait
- Latvia
- Libya
- Lithuania
- Luxembourg
- Malaysia
- Malta
- Mexico
- Moldova
- Montenegro
- Netherlands
- Nigeria
- North Macedonia
- Norway
- Oman
- Poland
- Portugal
- Romania
- Russia
- Serbia
- Singapore
- Slovenia
- South Africa
- Spain
- Sri Lanka
- Sweden
- Switzerland
- Syria
- Taiwan
- Tunisia
- Turkey
- Turkmenistan
- Ukraine
- United Arab Emirates
- United Kingdom
- United States
- Uzbekistan
- Vietnam

IX. Useful links, websites and addresses

MINISTRY OF FINANCE OF THE SLOVAK REPUBLIC
Štefanovičova 5
P. O. BOX 82
817 82 Bratislava
Slovak Republic
https://www.mfsr.sk/en/

FINANCIAL DIRECTORATE OF THE SLOVAK REPUBLIC
Lazovná 63
974 01 Banská Bystrica
Slovak Republic

TAX OFFICE BRATISLAVA
Ševčenkova 32
850 00 Bratislava
Slovak Republic
https://www.financnasprava.sk/en/homepage

INCOME TAX ACT
https://www.mfsr.sk/en/taxes-customs-accounting/direct-taxes/income-tax/legislation-force/income-tax-act/

VALUE ADDED TAX ACT
https://www.mfsr.sk/en/taxes-customs-accounting/indirect-taxes/vat/act-222/2004-coll-on-value-added-tax/

ACT ON TAX ADMINISTRATION
https://www.mfsr.sk/en/taxes-customs-accounting/tax-administration-price-legislation/tax-legislation/

GENERAL INFORMATION ON TAXES
https://www.financnasprava.sk/en/businesses/taxes-businesses

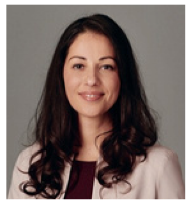
VAT REFUND
https://www.slovensko.sk/en/life-situation/life-situation/_vat-refund

LIST OF »COOPERATING COUNTRIES«
https://www.mfsr.sk/en/taxes-customs-accounting/direct-taxes/income-tax/valid-effective-international-agreements-accordance-letter-x-article-2-act-595/2003-income-tax-act/

Contacts

Anna Fábryová

+421 259 101 853
anna.fabryova@leitnerleitner.com
SK 811 03 Bratislava, Staromestská 3



Miroslava Vojteková

+421 903 482 788
miroslava.vojtekova@leitnerleitner.com
SK 811 03 Bratislava, Staromestská 3

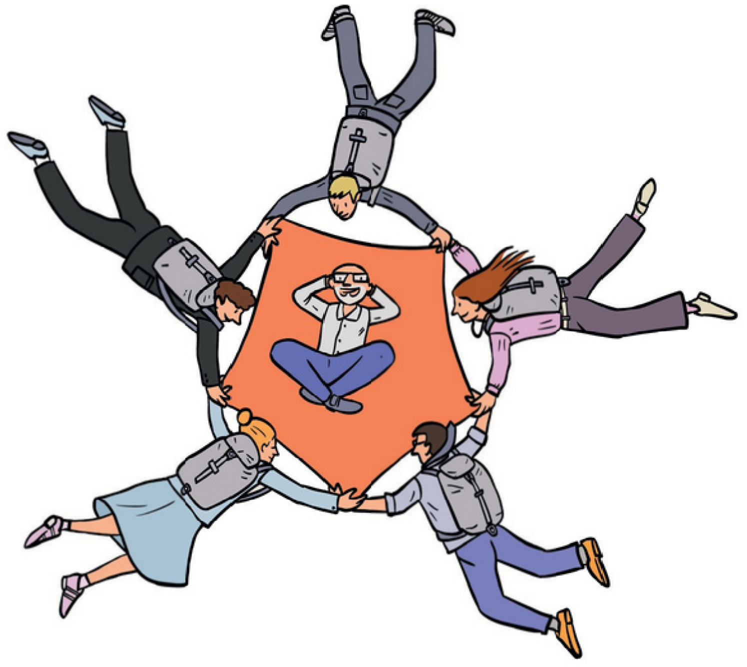
About us

LeitnerLeitner is one of the leading firms of tax professionals, auditors and financial advisory experts in Central and South-Eastern Europe for 64 years. Your contact person at LeitnerLeitner has the support of about 805 staff members and our worldwide cooperation partners.

LeitnerLeitner has been providing its borderless know-how in Slovakia for almost 30 years.
Together with their team of 64 employees Anna Fábryová, Roman Ponc, Peter Szabó, Martin Jakubec and Miroslava Vojteková serve small and medium-sized enterprises, family businesses, national and international groups, private individuals, and startups.
Moreover, we are happy to serve our clients in German and/or English.

We bring life into complexity.

SHARING TAX
AND FINANCIAL
CHALLENGES.



LeitnerLeitner
Tax Audit Advisory

AUSTRIA
A 4040 Linz, Ottensheimer Straße 32
+43 732 70 93-0
linz.office@leitnerleitner.com

A 5020 Salzburg, Hellbrunner Straße 7
+43 662 847 093-0
salzburg.office@leitnerleitner.com

A 1040 Vienna, Schwarzenbergplatz 14
+43 1 718 98 90-0
wien.office@leitnerleitner.com

A 8041 Graz, Liebenauer Tangente 6
+43 316 426 100
graz.office@leitnerleitner.com

A 6020 Innsbruck, Sillgasse 12
+43 512 55 77 55-0
innsbruck.office@leitnerleitner.com

A 4910 Ried/Innkreis, Bahnhofstraße 14
+43 7752 858 88
ried.office@leitnerleitner.com

A 4240 Freistadt, Galgenau 51
+43 7942 747 47
freistadt.office@leitnerleitner.com

BOSNIA-HERZEGOVINA
BIH 71 000 Sarajevo, Hiseta 15
+387 33 201 628
sarajevo.office@leitnerleitner.com

CROATIA
HR 10 000 Zagreb, Heinzelova ulica 70
+385 1 60 64-400
zagreb.office@leitnerleitner.com

CZECH REPUBLIC
CZ 180 00 Praha 8, Voctářova 2449/5
+420 22 888 921
praha.office@leitnerleitner.com

HUNGARY
H 1027 Budapest, Kapás utca 6-12
+36 1 279 29-30
budapest.office@leitnerleitner.com

H 6000 Kecskemét, Kisfaludy utca 5
+36 76 884 021
kecskemet.office@leitnerleitner.com

SLOVAKIA
SK 811 03 Bratislava, Staromestská 3
+421 2 591 018-00
bratislava.office@leitnerleitner.com

SLOVENIA
SI 1000 Ljubljana, Dunajska cesta 159
+386 1 563 67-50
ljubljana.office@leitnerleitner.com

SERBIA
SRB 11000 Beograd,
Knez Mihailova Street 1-3
+381 11 655 51 05
beograd.office@leitnerleitner.com

SWITZERLAND
CH 8001 Zürich, Selnaustrasse 6
+41 44 226 36 10
zuerich.office@leitnerleitner.com

PRAXITY™

WE FOR YOU

leitnerleitner.com