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**Tax and Legal
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In brief

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Do not forget to file the income tax returns

The filing deadline for income tax returns for 2025 and paying the respective tax is Tuesday, 31 March 2026.



Tax and Legal Department

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If your tax return for 2025 was not drafted yet, you may extend the statutory filing deadline up to three calendar months (to 30 June 2026) by filing an announcement on the filing extension with the Tax Authorities by 31 March 2026, or up to six calendar months (to 30 September 2026) if you declare foreign sourced income and you are a Slovak tax resident.

Attorneys will authorize business documents

The new Commercial Register Act grants attorneys new authority, as it introduces new institute - authorization of articles of association and other business documents by an attorney.



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As we mentioned in a [previous article](#), the new Commercial Register Act ("Commercial Register") will take effect in August 2026. A significant change introduced by this law is the change in the form of submitted documents, as well as the requirements for their authorization or verification.

Current Legal Status

Under current law, certain documents require the signatures of the parties to a legal action to be officially certified or to be prepared as a notarial deed. For example, when establishing a new company (including a limited liability company), official certification of the founders' signatures on the articles of association is required. Another example is the establishment of a joint-stock company, which requires a memorandum of association prepared in the form of a notarial deed.

New Commercial Register Act - Authorization of Documents by an Attorney

The new legislation introduces the so-called authorization of a contract or document concerning a legal act by an attorney ("**authorization**"). In practice, this means that the attorney:

- **drafts** the necessary document or contract,
- **verifies the identity** of the parties and their representatives,
- assesses the legality of the act in question as well as whether it is contrary to **best business practice**, and
- assesses whether the act in question will result in any damage.

The attorney then shall issue a certificate of authorization for the document, create an electronic document, upload and register it in the central registry of authorizations maintained by the Slovak Bar Association.

In connection with the introduction of the authorization system, the law also changes the mandatory form of certain types of documents submitted to the Commercial Register. In some cases, an official verification of signatures was sufficient, but now either a notarial deed or the authorization of these documents by an attorney is required. This applies in particular to the following documents:

- **the founding document of a company** (i.e., the articles of association or the memorandum of association),
- **share purchase agreement on the transfer of a business share**,
- **certain decisions of general meeting or sole shareholder**,
- an **approved plan for a cross-border transformation**, cross-border division, or a plan for a cross-border change of the company's legal form.

Even if the law continues to require "only" an official certification of a signature, this requirement will be met if the document is certified by an attorney in some cases. For example, a specimen signature of a managing director or a proxy

holder.

The Impact of This Change

The change should primarily lead to greater efficiency and thus eliminate potential problems associated with the strict focus of registry courts on procedural formalities. Another positive aspect is that the attorney you work with can not only prepare and draft documents but also authorize them, thereby reducing the time required for business changes and company establishment. Last but not least, this approach prevents fraudulent practices, as the attorney is responsible for the accuracy of the documents they authorize.

Withholding tax on payments for software in Slovakia – changes from 2026

As of 1 January 2026, the rules on withholding tax applicable to payments for software made to foreign suppliers have changed.



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The Ministry of Finance of the Slovak Republic has issued [new guidance](#) No. MF/016959/2025-724, which replaces the current instruction from 1998 and defines more precisely when payments for software are subject to withholding tax. This entails several practical implications for Slovak companies as well as foreign software suppliers.

Who and what is the subject of the guideline?

The Guideline **applies to all income of non-residents from computer programs** (software), regardless of the form – whether it is the sale, licensing, provision of software as a service, or transfer of rights in software. A distinction is made between income from the use of the software itself, income from the provision of the right to use copyright, income from know-how or transfer of copyright.

Key changes and news

- **More clearly defined content and more precise qualification of income:** The Guideline defines the individual types of income from software and sets out the procedure for their taxation from the point of view of Slovak legislation and the application of the relevant articles of DTTs.
- **Removal of reservations to Article 12 of the OECD Model Tax Convention:** Until now, payments for non-standardized software were in most cases considered to be royalties that could be subject to withholding tax under Slovak regulations and fell under Article 12 of the relevant DTT.

Differentiation of types of software income from withholding tax perspective

When paying for software, it is important to correctly classify what type of software it is. This depends, in particular, on the nature of the rights that one party acquires by virtue of contractual relationships governing the manner in which the rights or assets are used or exploited. After identifying the legal and economic substance of the relationship, it is then possible to determine which provision of the Income Tax Act and the relevant DTT should be applied, and whether the income in question will be subject to withholding tax.

Payments normally subject to withholding tax

- **Granting the right to commercially use the copyright in the software**

This includes payments for the right to commercially use the software, including the right to reproduce, process, translate

and modify the software.

- **Providing know-how for software development**

These are payments for the provision of specific technological knowledge, documentation, or source code that has the character of know-how.

Payments generally not subject to withholding tax

- **Provision of Software as a service**

These are payments for remote access to the software, without providing the source code or control over the modification and copying of the software in question.

- **Provision of software as a product**

These are payments for the provision of a copy of the software, in which the user acquires only limited copyright to the software (e.g. the right to install it, make backup copies, or make necessary modifications for personal use). Withholding tax is not applied unless the income in question is explicitly included in the definition of “royalties” in the relevant DTT.

- **Transfer of software copyright**

This is income from a one-time sale (alienation) of the full copyright to the software.

Practical impacts

For Slovak companies, the new Guideline requires a thorough analysis of contractual relationships with foreign software suppliers and the correct determination of the nature of individual payments. This forms the basis for the obligation to withhold tax at source and to fulfil any related reporting obligations. **The changes will also affect existing contracts if the revenues are paid after 31.12.2025.**

Recommendations

We recommend reviewing existing contracts and setting up internal processes for purchasing software and IT services from foreign entities in a timely manner. If you have any doubts, do not hesitate to contact us. We will be happy to discuss your situation with you and explain what is changing in practice.

Did you know that, as of 1 January, higher fines apply and there is a new discount for early payment of assessed tax?

From 1 January 2026, Act No. 384/2025 Coll. on the recording of sales comes into force, imposing new obligations on businesses and amending the Tax Code. Penalties for breaches of tax obligations are being tightened, and an incentive mechanism is being introduced in the form of a reduction in fines for early payment of assessed tax.



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Increase in penalty rates

The aim of the legislative change was to strengthen not only the punitive but, above all, the preventive effect of fines. Consequently, both the lower and upper limits of fines for basic breaches of obligations under Section 155(1)(a) to (e) of the Tax Code are being increased.

The amendment raises **the lower limit of these fines to a uniform EUR 100**, instead of the previous EUR 30 or EUR 60.

The following maximum fine amounts will now apply (the original limits are shown in brackets):

- **failure to file a tax return within the statutory deadline:** a fine of up to EUR 30,000 (EUR 16,000), or up to EUR 60,000 (EUR 32,000) upon a request from the tax administrator,
- **failure to comply with the registration obligation:** up to EUR 30,000 (EUR 20,000),
- **failure to comply with a reporting obligation, an obligation imposed by a decision or any other non-monetary obligation** (including, for example, failure to submit transfer pricing documentation): up to EUR 10,000 (EUR 3,000).

The new rates will apply only to infringements occurring after **31 December 2025**. Thus, if the offence was committed in 2025, the fine will be imposed according to the original limits, even if the decision is issued in 2026.

The legislation thus responds to the long-standing need to make the timely and proper fulfilment of obligations more attractive.

New relief for early payment of assessed tax

A key change for taxpayers is the amendment to Section 155(17) of the Tax Code, which allows for a reduction in the fine in the event of prompt payment of the additional tax.

How it works:

If a taxpayer pays, within **15 days of receiving the decision from the assessment proceedings**:

- the additional tax assessed,
- or any other obligation imposed in the decision,

the penalty under Section 155(1)(f) will be imposed at **two-thirds of the standard rate**.

This is a new form of 'early payment' which can bring significant financial savings to businesses.

This mechanism for reducing fines **applies exclusively** to fines imposed under **Section 155(1)(f)**, i.e. to penalties resulting from the outcome of the assessment proceedings.

This rule will **apply for the first time to decisions served after 31 December 2025**.

Example

On 5 February 2026, the taxpayer receives a decision imposing an additional tax assessment of EUR 2,000,000. We assume that the decision will become final on 25 July 2026.

The tax will be paid within the standard payment period, i.e. within 15 days of the decision becoming final (10 August 2026). In this case, the penalty on the additional tax assessed would amount to EUR 900,000.

However, if the taxpayer pays the tax assessed by the decision within 15 days of its delivery, i.e. by 20 February 2026, the penalty will be reduced to EUR 600,000.

It is important to emphasise that the final amount of the penalty under Section 155(1)(f) depends on several variables, in particular the amount of the additional tax, the ECB interest rate and the length of the period for which the penalty is calculated. In certain extreme cases, where the application of a double taxation agreement extends the point at which the tax liability ceases under Section 155(1)(f), the resulting fine may approach the amount of the additional tax itself. For higher additional tax assessments, the savings can be significant, amounting in some cases to **tens or even hundreds of thousands of euros**.

At the same time, early payment of the additional tax **does not preclude the right to lodge an appeal**. If the appeal is successful, the amount may be refunded to the taxpayer together with interest.

Top-up tax: new obligations for large groups

The top-up tax rules under Pillar 2 bring new obligations for large groups of companies in Slovakia as well.



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The top-up tax applies to Slovak companies and permanent establishments belonging to groups with a consolidated turnover of at least **EUR 750 million** in at least two of the last four years.

Obligations and filing deadlines

Every entity to which Pillar 2 applies must submit:

- a **GloBe Information Return** (GIR) or a **notification** stating which entity within the group has filed the GIR on behalf of the group,
- a **tax return for the adjustment tax**.

These obligations apply even if **no top-up tax is due**, and each **Slovak entity** is required to file a tax return **separately**.

The effective tax rate is calculated **per country**, and the adjustment tax is then allocated among the individual companies in that country according to an allocation formula.

The deadlines depend on the accounting period:

- for **the 2024 calendar year**, the deadline for the GIR and the tax return is 30 June 2026,
- for **a financial year**, the deadline for the first tax period commencing no earlier than 31 December 2023 is **18 months from the end of that period**,
- for subsequent tax periods, the deadline will be **15 months after the end of the period** (e.g. for the calendar year 2025, by **31 March 2027**).

If you need advice on Pillar 2 or require assistance with the calculation and preparation of the necessary filings, we would be happy to help.

Slovakia introduces strict rules for all digital labor platforms

The Ministry of Labour, Social Affairs, and Family of the Slovak Republic has submitted a new proposal for the regulation of digital platforms, responding to the expansion of delivery and transport services. The legislation, based on a European directive, aims to establish clear rules for the relationship between applications and their worker.



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The regulation introduces a strict territorial principle, making the place of work performance within Slovakia the decisive factor. These obligations apply to all platforms regardless of their headquarters, registration, or contractually agreed governing law. The proposed effective date for the law is set for **December 1, 2026**.

Legal presumption of employment

A major innovation is the rule under which a relationship with a platform is automatically considered employment if signs of control and management are present. The burden of proof shifts from the worker to the company, which in practice ends complex evidence-gathering for couriers or taxi drivers.

Algorithmic transparency and human oversight

Platforms must inform workers in writing about monitored parameters and how they impact remuneration. Key decisions, such as account suspension, may no longer be carried out by software independently but must be subject to human oversight. Furthermore, every worker gains a legal right to a detailed explanation of any automated action that directly concerns them.

New obligations to state authorities

The state is tightening administrative oversight over platforms. Operators are required to register their activities and provide monthly reports on the number of workers, hours worked, and all external intermediary companies involved in the service delivery process. Failure to comply with these rules may result in sanctions for companies of up to **50,000 EUR**.

Collective rights

Legal protection and the right to association are being extended to individuals outside of standard employment. Platforms must enable mutual communication between workers and are required to implement mechanisms to protect them from violence or harassment.

Implementing this legislation will provide couriers and taxi drivers in Slovakia with employee-level protection, while platforms will assume full legal and administrative responsibility for their workers.

Since 2023, digital platforms have been **required to report income data of their service providers to the tax**

authorities. This oversight, mandated by the DAC7 directive, ensures the proper taxation of income derived from online business.

Filing of reports containing income tax information

The Commission Implementing Regulation (EU) 2024/2952 of 29 November 2024 laying down a common template and electronic formats as regards the information to be provided in income tax information reports, as amended.



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As a result, the requirements for the electronic format of income tax information reports for individual types of accounting entities have been specified with effect from 10 July 2025, following the introduction of the obligation to file income tax information reports in the register of financial statements either under Article 21a(5) of the Act on Accounting or Article 21b or Article 21c of the Act on Accounting.

What are the implications for accounting entities?

An accounting entity subject to the obligation to file a report containing income tax information pursuant to **Article 21a (5)** of the Act on Accounting, i.e.

- **the ultimate parent accounting entity and**
- **a separate accounting entity,**

is obliged to file it in the register **in accordance with the template and in electronic format specified by a special regulation¹** no later than one year after the end of the accounting period for which this report with income tax information is prepared.

An accounting entity subject to the obligation to file a report containing income tax information pursuant to **Article 21b or Section 21c** of the Act on Accounting, i.e.

- **a large subsidiary accounting entity (Article 21b) or**
- **an organisational unit (Article 21c),**

in the register, is obliged to file it in the register **in an electronic format specified by the Decree of the Ministry of Finance**, no later than one year after the end of the accounting period for which this report with income tax information is prepared.

In conclusion, it is important to emphasize that the obligation to file the report containing income tax information with the register does not relate solely to the preparation of the report itself, but also to compliance with the statutory formal and timing requirements. Accounting entities should therefore pay increased attention to correctly determining their status (ultimate parent entity, standalone accounting entity, large subsidiary accounting entity, or branch), as well as to identifying the specific provision of the Act on Accounting under which the obligation arises.”

¹Commission Implementing Regulation (EU) 2024/2952 of 29 November 2024 establishing a common template and electronic formats for reporting for the purposes of applying Directive 2013/34/EU of the European Parliament and of the Council as regards information to be provided in reports on income tax.

Company formation within 48 hours? A new legal framework for innovative businesses

On 20 January 2026, the European Parliament adopted a resolution to pave the way for a new, unified legal framework for innovative companies across the European Union. The aim is to simplify business across Member States and support the growth of modern companies.



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Uniform rules and a new company form

The key innovation is the introduction of **uniform rules** in areas such as commercial law, labour regulations, tax legislation and insolvency proceedings. The so-called 28th legislative framework will create a set of harmonised rules that would apply uniformly in all Member States.

One of the fundamental novelties is the proposal for a new European legal form of commercial company – **the Unified European Company (S.EU)**. In the first phase, this company form should be available to innovative businesses. It could be incorporated **online within 48 hours**, with the minimum share capital requirement reduced to **just 1 euro**. An S.EU would be automatically recognised in all Member States, without the need for additional registrations in national commercial registers.

The initiative is also linked to a **proposal for a single tax regime**, which would apply to S.EU companies regardless of the country in which they carry out their business activities.

Better conditions for investors and employees

The resolution underlines the need for **legal certainty for investors**, which should facilitate cross-border investments. Parliament also calls for the introduction of new financing options, for example through special debt instruments that do not confer control over the company but allow participation in its profits.

Employee incentives are another important topic – a harmonisation of rules for employee share schemes and their tax advantages is being proposed.

Faster dispute resolution

For the new S.EU companies, a **specialised dispute resolution** mechanism should also be established, which could be conducted in English if all parties agree.

If these proposals are implemented in practice, companies operating in the EU can expect a simpler and more transparent legal framework that will support innovation, investment and employee benefits. The exact shape of the new rules will be determined by the European Commission in the next stage of the legislative process.

You can find more detailed information in the [E-News](#) prepared by our colleagues from the KPMG EU Tax Centre.

The European Union has added more countries to its blacklist

The February update by the EU brought changes to both the blacklist and grey list of non-cooperative countries.



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On 17 February 2026, the EU ECOFIN Council published an updated list of non-cooperative tax jurisdictions, known as the Blacklist. Following the latest review, two new countries have been added to the list:

- **Turks and Caicos Islands** – for promoting the creation of offshore structures or arrangements designed to attract profits without real economic activity,
- **Vietnam** – for insufficient exchange of information on request and failure to comply with recommendations on country-by-country reporting.

Conversely, three countries that have taken measures to increase tax transparency have been **removed from the Blacklist**:

- **Fiji** – after signing an administrative cooperation agreement and eliminating harmful tax regimes.
- **Samoa** – after abolishing its preferential offshore regime.
- **Trinidad and Tobago** – after improving the automatic exchange of information according to the OECD assessment.

Antigua and Barbuda and **Seychelles** were **removed** from the so-called **grey list**, which includes countries with certain commitments to the EU. Both countries have fulfilled their previous commitments on the exchange of information on request.

Following this latest revision, the EU **Blacklist** now includes the following 10 countries: **American Samoa, Anguilla, Guam, Palau, Panama, the Russian Federation, the Turks and Caicos Islands, the US Virgin Islands, Vanuatu** and **Vietnam**.

The **grey list** includes the following nine countries: **Belize, British Virgin Islands, Brunei Darussalam, Eswatini, Greenland, Jordan, Montenegro, Morocco** and **Turkey**.

The next update of the list is planned for **October 2026**. With this step, the EU is continuing its fight against tax evasion and promoting greater transparency in the global tax system.

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