

# News Flash

April 8, 2016



**New form of VAT Control  
Statement in Slovakia as  
of April 1, 2016**

## New form of VAT Control Statement as of April 1, 2016

As one of the main measures to detect and prevent tax evasions, so-called VAT Control Statement was introduced in Slovakia since January 1, 2014. The VAT control statement has to be submitted by VAT payer for every taxable period (i.e. calendar month or quarter) for which he/she is obliged to submit VAT tax return. In this connection, we would like to inform you that the new form of VAT Control Statement is effective as of April 1<sup>st</sup>, 2016.

### Changes on simplified tax invoices

Please note that the **new form of VAT Control Statement has to be submitted for the first time for taxable period of April 2016 respectively 2nd quarter 2016.**

The new form was approved based on amendment to Act on VAT and changes related to reporting of simplified tax invoices (such as e.g. travel tickets, parking tickets and electronic cash register receipts).

As of April 1, 2016, a VAT payer whose **total amount of tax deductions from simplified invoices for the relevant taxable period will be 3 000 EUR or more**, will be required to define separately in the section B.3. of the control statement following information:

- total amount of tax base,
- total amount of tax,
- and total amount of tax deductions

and this **in regard to the individual suppliers** of goods and services by specifying their Taxpayer Identification Number.

These data shall be specified in section B.3.2. of the VAT Control Statement.

In the case that the total sum of tax deductions from simplified tax invoices for the relevant taxable period will be less than 3 000 EUR, the classification of suppliers is not required. In this case only the total sum of tax bases, total sum of tax and total sum of tax deductions from all the received simplified invoices to which tax deductions were applied, is required. These data shall be specified in Section B.3.1. of the VAT Control Statement.

### Compared to the current wording

Currently, taxpayers specify in Section B.3 of the VAT Control Statement only the total sum of tax base, total sum of tax and total sum of tax deductions from all received simplified invoices to which tax deductions were applied, and this regardless of the total amount of tax deductions from the simplified invoices.

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