

Tax Calendar for 2017 in Slovakia

VAT

Submission of VAT tax return and payment of VAT for the previous calendar month for tax payers with a monthly tax obligation

Submission of VAT return and payment of VAT for the previous tax period for tax payers with a quarterly tax obligation

Submission of EC Sales list for taxable entities which have the obligation to submit a EC Sales list for the calendar month

Submission of EC Sales list for taxable entities which have the obligation to submit a EC Sales list for the calendar quarter

Submission of VAT control statement for taxable entities which have the obligation to submit a VAT control statement for the calendar month (note: VAT control statement has to be submitted to tax authority on the same day as VAT return for the same period if VAT return is submitted before deadline)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Submission of VAT tax return and payment of VAT for the previous calendar month for tax payers with a monthly tax obligation	We. 25.1	Mo. 27.2	Mo. 27.3	Tu. 25.4	Th. 25.5	Mo. 26.6	Tu. 25.7	Fr. 25.8	Mo. 25.9	We. 25.10	Mo. 27.11	We. 27.12
Submission of VAT return and payment of VAT for the previous tax period for tax payers with a quarterly tax obligation	We. 25.1			Tu. 25.4			Tu. 25.7			We. 25.10		
Submission of EC Sales list for taxable entities which have the obligation to submit a EC Sales list for the calendar month	We. 25.1	Mo. 27.2	Mo. 27.3	Tu. 25.4	Th. 25.5	Mo. 26.6	Tu. 25.7	Fr. 25.8	Mo. 25.9	We. 25.10	Mo. 27.11	We. 27.12
Submission of EC Sales list for taxable entities which have the obligation to submit a EC Sales list for the calendar quarter	We. 25.1			Tu. 25.4			Tu. 25.7			We. 25.10		
Submission of VAT control statement for taxable entities which have the obligation to submit a VAT control statement for the calendar month (note: VAT control statement has to be submitted to tax authority on the same day as VAT return for the same period if VAT return is submitted before deadline)	We. 25.1	Mo. 27.2	Mo. 27.3	Tu. 25.4	Th. 25.5	Mo. 26.6	Tu. 25.7	Fr. 25.8	Mo. 25.9	We. 25.10	Mo. 27.11	We. 27.12

VAT

Submission of VAT control statement for taxable entities which have the obligation to submit a VAT control statement for the calendar quarter (note: control statement report has to be submitted to tax authority on the same day as VAT return for the same period if VAT return is submitted before deadline)

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
We. 25.1.			Tu. 25.4.			Tu. 25.7			We. 25.10		

Income tax

Submission of tax return on corporate and personal income tax and payment of tax resulting from the tax return for 2016

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
		Tu. 31.3									

Payment of withholding tax according to §43 and notification of this fact to the relevant tax office

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mo. 16.1	We. 15.2	Tu. 15.3	Tu. 18.4	Mo. 15.5	Th. 15.6	Mo. 17.7	Tu. 15.8	Mo. 18.9	Mo. 16.10	We. 15.11	Fr. 15.12

Payment of the amount for provision of corporate income tax and personal income tax by the income payers and notification of this fact to the relevant tax office

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mo. 16.1	We. 15.2	Tu. 15.3	Tu. 18.4	Mo. 15.5	Th. 15.6	Mo. 17.7	Tu. 15.8	Mo. 18.9	Mo. 16.10	We. 15.11	Fr. 15.12

Payment of monthly advances for income tax in the amount of 1/12 of tax for the previous tax period - by legal entities and natural persons whose last known tax obligation exceeded the amount of EUR 16,600

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Tu. 31.1	Tu. 28.2	Tu. 31.3		Tu. 02.5 We. 31.5	Fr. 30.6	Mo. 31.7	Th. 31.8		Mo. 02.10 Tu. 31.10	Th. 30.11	Mo. 2.1

Payment of quarterly advances for income tax in the amount of 1/4 of tax - by legal entities and natural persons whose amount of tax for the previous tax period exceeded EUR 2,500 and was less than EUR 16,600

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
		Tu. 31.3			Fr. 30.6				Mo. 02.10		Mo. 02.1

Payment of the difference resulting from advance payments of corporate income tax (for the period January - March) - if the advances are less than their calculation in the tax return for 2016

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
				Tu. 02.5							

Jan Feb Mar | Apr May Jun | Jul Aug Sep | Oct Nov Dec

Income tax

Submission of review about income from employment, about advances paid on this income and about tax bonus for the previous calendar month

Tu. 31.1	Tu. 28.2	Fr. 31.3		Tu. 02.5 We. 31.5	Fr. 30.6	Mo. 31.7	Th. 31.8		Mo. 02.10 Tu. 31.10	Th. 30.11	Mo. 02.1
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Submission of report on tax clearance and total income from employment reduced by the amount according to §5 sec. 8, about employee bonus and tax bonus for the year 2016

				Tu. 2.5							
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Motor vehicle tax

Submission of tax return on motor vehicle tax for 2016 and payment of the tax resulting from the annual tax return for 2016

Tu. 31.1											
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Payment of monthly advances on motor vehicle tax, in the amount of 1/12 of estimated tax - by the tax payer whose estimated tax paid to one tax authority exceeds the amount of EUR 8,300.00

Tu. 31.1	Tu. 28.2	Fr. 31.3		Tu. 02.5 We. 31.5	Fr. 30.6	Mo. 31.7	Th. 31.8		Mo. 02.10 Tu. 31.10	Th. 30.11	Mo. 02.1
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Payment of quarterly advances on motor vehicle tax in the amount of 1/4 of estimated tax - by tax payer whose estimated tax paid to one tax authority exceeds EUR 700 and is less than EUR 8,300.00

		Fr. 31.3			Fr. 30.6				Mo. 02.10		
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About Accace

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