

Tax calendar for 2015 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

| I | II | III | IV | V | VI | VII | VIII | IX | X | XI | XII |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|
| Mo. 26.1. | We. 25.2. | We. 25.3. | Mo. 27.4. | Mo. 25.5. | Th. 25.6. | Mo. 27.7. | Tu. 25.8. | Fr. 25.9. | Mo. 26.10. | We. 25.11. | Mo. 28.12. |

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

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| Mo. 26.1. | | | Mo. 27.4. | | | Mo. 27.7. | | | Mo. 26.10. | | |
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Submission of EC Sales list for taxable entities which have the obligation to submit a EC Sales list for the calendar month

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| Mo. 26.1. | We. 25.2. | We. 25.3. | Mo. 27.4. | Mo. 25.5. | Th. 25.6. | Mo. 27.7. | Tu. 25.8. | Fr. 25.9. | Mo. 26.10. | We. 25.11. | Mo. 28.12. |
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Submission of EC Sales list for taxable entities which have the obligation to submit a EC Sales list for the calendar quarter

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| Mo. 26.1. | | | Mo. 27.4. | | | Mo. 27.7. | | | Mo. 26.10. | | |
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Submission of VAT ledger statement for taxable entities which have the obligation to submit a VAT ledger statement for the calendar month

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| Mo. 26.1. | We. 25.2. | We. 25.3. | Mo. 27.4. | Mo. 25.5. | Th. 25.6. | Mo. 27.7. | Tu. 25.8. | Fr. 25.9. | Mo. 26.10. | We. 25.11. | Mo. 28.12. |
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Submission of VAT ledger statement for taxable entities which have the obligation to submit a VAT ledger statement for the calendar quarter

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| Mo. 26.1. | | | Mo. 27.4. | | | Mo. 27.7. | | | Mo. 26.10. | | |
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Income tax

Submission of tax return on corporate and personal income tax and payment of tax resulting from the tax return for 2014

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| | | Tu. 31.3. | | | | | | | | | |
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Payment of withholding tax according to §43 and notification of this fact to the relevant tax office

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| Th. 15.1. | Mo. 16.2. | Mo. 16.3. | We. 15.4. | Fr. 15.5. | Mo. 15.6. | We. 15.7. | Mo. 17.8. | We. 16.9. | Th. 15.10. | Mo. 16.11. | Tu. 15.12. |
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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

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| Th. 15.1. | Mo. 16.2. | Mo. 16.3. | We. 15.4. | Fr. 15.5. | Mo. 15.6. | We. 15.7. | Mo. 17.8. | We. 16.9. | Th. 15.10. | Mo. 16.11. | Tu. 15.12. |
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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

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| | Mo. 2.2 | Mo. 2.3. Tu. 31.3. | Th. 30.4. | | Mo. 1.6. Tu. 30.6. | Fr. 31.7. | Mo. 31.8. | We. 30.9. | | Mo. 2.11. Mo. 30.11. | Th. 31.12. |
|--|------------|-----------------------------|--------------|--|-----------------------------|--------------|--------------|--------------|--|-------------------------------|---------------|

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

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| | | Tu. 31.3. | | | Tu. 30.6. | | | We. 30.9. | | | Th. 31.12. |
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Income tax

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 2013

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

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 2014

Motor vehicle tax

Submission of tax return on motor vehicle tax for 2014 and payment of the tax resulting from the annual tax return for 2014

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

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

| | I | II | III | IV | V | VI | VII | VIII | IX | X | XI | XII |
|---|---|-------------|-----------------------------|--------------|---|-----------------------------|--------------|--------------|--------------|---|-------------------------------|---------------|
| 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 2013 | | | | Th. 30.4. | | | | | | | | |
| Submission of review about income from employment, about advances paid on this income and about tax bonus for the previous calendar month | | Mo. 2.2. | Mo. 2.3. Tu. 31.3. | Th. 30.4. | | Mo. 1.6. Tu. 30.6. | Fr. 31.7. | Mo. 31.8. | We. 30.9. | | Mo. 2.11. Mo. 30.11. | Th. 31.12. |
| 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 2014 | | | | Th. 30.4. | | | | | | | | |
| Submission of tax return on motor vehicle tax for 2014 and payment of the tax resulting from the annual tax return for 2014 | | Mo. 2.2. | | | | | | | | | | |
| 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 | | Mo. 2.2. | Mo. 2.3. Tu. 31.3. | Th. 30.4. | | Mo. 1.6. Tu. 30.6. | Fr. 31.7. | Mo. 31.8. | We. 30.9. | | Mo. 2.11. Mo. 30.11. | Th. 31.12. |
| 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 | | | Tu. 31.3. | | | Tu. 30.6. | | | We. 30.9. | | | Th. 31.12. |

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