

Checklist for eShops in Slovak Republic

Most important legal obligations that shall matter to you when running an eShop in Slovakia



Rapidly expanding area of e-commerce is legally regulated on European level and by the member states, including Slovakia. Thus, if you consider to expand your business by an e-shop aimed at Slovak customers you should abide to legal regulations at both levels.

Check out what you should watch for.



Legal form of business. E-shop can be run based on trade permission by a natural person - entrepreneur or by a business company or registered branch of foreign legal entity registered in Business register.

Necessary documentation. In order to run an e-shop compliant with regulations you will need a comprehensive documentation, such as shop regulations (commercial terms), complaints procedure, delivery conditions, warranty conditions and procedure, payment conditions, documentation in compliance with the Act on personal data protection as well as publication of relevant information on web page of the e-shop.



Information duties. The scope of information duties that the operator of e-shop shall provide customers even before the conclusion of the contract granted is very broad. To the most important information belong nature of good, total price of the good including additional fees such as VAT or fee for delivery, identification data about the entrepreneur, advice of responsibility for damages etc.

Consumers rights. A consumer, by the fact of concluding the agreement by the means of distance communication, has additional rights that they should be informed about by the e-shop operator. The pivotal right is the right to withdraw from the purchase agreement within 14 days after receiving purchased goods without stating a reason.



Consumers' personal data protection. The operator of e-shop is obliged to register relevant information systems (such as IS e-shop or IS marketing) with Personal Data Protection Office. The entrepreneur is obliged to disclose information on how the personal data will be processed as well as to inform consumers that personal data can be processed for marketing purposes only after the prior consent while they are entitled to withdraw this consent at any time.

Obligation to issue an invoice. The entrepreneur should clarify at the beginning of the business activity, if the e-shop will sell goods only to natural persons or also to other entrepreneurs. In case of selling goods only to natural persons, i.e. non-taxable persons, the entrepreneur is not obliged to issue an invoice. In this case he/she has to pay VAT and record it in the evidence of VAT and in the so-called control sheet.

Electronic cash registers. Generally, an entrepreneur has to record income through electronic cash register in 2 cases: a) if the income was accepted in cash on the selling point by the entrepreneur or his employees, b) if the income was not accepted by the entrepreneur or his employees in cash on the still selling point, but it was accepted on the place of permanent residence or on the working place of the customer, resp. on other agreed place.



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