

Tax calendar for 2016 in Slovakia

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VAT

Submission of VAT tax return and payment of VAT for the previous calendar month for tax payers with a monthly tax obligation	Mo. 25.1.	Th. 25.2.	Tu. 29.3.	Mo. 25.4.	We. 25.5.	Mo. 27.6.	Mo. 25.7.	Th. 25.8.	Mo. 26.9.	Tu. 25.10.	Fr. 25.11.	Tu. 27.12.
Submission of VAT return and payment of VAT for the previous tax period for tax payers with a quarterly tax obligation	Mo. 25.1.			Mo. 25.4.			Mo. 25.7.			Tu. 25.10.		
Submission of EC Sales list for taxable entities which have the obligation to submit a EC Sales list for the calendar month	Mo. 25.1.	Th. 25.2.	Tu. 29.3.	Mo. 25.4.	We. 25.5.	Mo. 27.6.	Mo. 25.7.	Th. 25.8.	Mo. 26.9.	Tu. 25.10.	Fr. 25.11.	Tu. 27.12.
Submission of EC Sales list for taxable entities which have the obligation to submit a EC Sales list for the calendar quarter	Mo. 25.1.			Mo. 25.4.			Mo. 25.7.			Tu. 25.10.		
Submission of VAT ledger statement for taxable entities which have the obligation to submit a VAT ledger statement for the calendar month	Mo. 25.1.	Th. 25.2.	Tu. 29.3.	Mo. 25.4.	We. 25.5.	Mo. 27.6.	Mo. 25.7.	Th. 25.8.	Mo. 26.9.	Tu. 25.10.	Fr. 25.11.	Tu. 27.12.
Submission of VAT ledger statement for taxable entities which have the obligation to submit a VAT ledger statement for the calendar quarter	Mo. 25.1.			Mo. 25.4.			Mo. 25.7.			Tu. 25.10.		

Income tax

Submission of tax return on corporate and personal income tax and payment of tax resulting from the tax return for 2015			Th. 31.3.									
Payment of withholding tax according to §43 and notification of this fact to the relevant tax office	Fr. 15.1.	Mo. 15.2.	Tu. 15.3.	Fr. 15.4.	Mo. 16.05.	We. 15.6.	Fr. 15.7.	Mo. 15.8.	Th. 15.9.	Mo. 17.10.	Tu. 15.11.	Th. 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	Fr. 15.1.	Mo. 15.2.	Tu. 15.3.	Fr. 15.4.	Mo. 16.5.	We. 15.6.	Fr. 15.7.	Mo. 15.8.	Th. 15.9.	Mo. 17.10.	Tu. 15.11.	Th. 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		Mo. 1.2.	Th. 31.3.		Mo. 2.5.	Th. 30.6.		Mo. 1.8.	Fr. 30.9.	Mo. 31.10.	We. 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			Th. 31.3.			Th. 30.6.			Fr. 30.9.			Mo. 2.1.
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 2014					Mo. 2.5.							
Submission of review about income from employment, about advances paid on this income and about tax bonus for the previous calendar month		Mo. 1.2.	Th. 31.3.		Mo. 2.5.	Th. 30.6.		Mo. 1.8.	Fr. 30.9.	Mo. 31.10.	We. 30.11.	Mo. 2.1.
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					Mo. 2.5.							

Motor vehicle tax

Submission of tax return on motor vehicle tax for 2015 and payment of the tax resulting from the annual tax return for 2015		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		Mo. 1.2.	Th. 31.3.		Mo. 2.5.	Th. 30.6.		Mo. 1.8.	Fr. 30.9.	Mo. 31.10.	We. 30.11.	Mo. 2.1.
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			Th. 31.3.			Th. 30.6.			Fr. 30.9.			Mo. 2.1.

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