

2019 Tax Calendar | 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 ledger report for taxable entities which have the obligation to submit a VAT ledger report for the calendar month

Submission of VAT ledger report for taxable entities which have the obligation to submit a VAT ledger report for the calendar quarter

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Fri. 25.1	Mon. 25.2	Mon. 25.3	Thu. 25.4	Mon. 27.5	Tue. 25.6	Thu. 25.7	Mon. 26.8	Wed. 25.9	Fri. 25.10	Mon. 25.11	Fri. 27.12
Fri. 25.1			Thu. 25.4			Thu. 25.7			Fri. 25.10		
Fri. 25.1	Mon. 25.2	Mon. 25.3	Thu. 25.4	Mon. 27.5	Tue. 25.6	Thu. 25.7	Mon. 26.8	Wed. 25.9	Fri. 25.10	Mon. 25.11	Fri. 27.12
Fri. 25.1			Thu. 25.4			Thu. 25.7			Fri. 25.10		
Fri. 25.1	Mon. 25.2	Mon. 25.3	Thu. 25.4	Mon. 27.5	Tue. 25.6	Thu. 25.7	Mon. 26.8	Wed. 25.9	Fri. 25.10	Mon. 25.11	Fri. 27.12
Fri. 25.1			Thu. 25.4			Thu. 25.7			Fri. 25.10		

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Submission of tax return on corporate and personal income tax and payment of tax resulting from the tax return for 2018				Mon. 1.4								
Payment of withholding tax according to §43 and notification of this fact to the relevant tax office	Tue. 15.1	Fri. 15.2	Fri. 15.3	Mon. 15.4	Wed. 15.5	Mon. 17.6	Mon. 15.7	Thu. 15.8	Mon. 16.9	Tue. 15.10	Fri. 15.11	Mon. 16.12
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	Tue. 15.1	Fri. 15.2	Fri. 15.3	Mon. 15.4	Wed. 15.5	Mon. 17.6	Mon. 15.7	Thu. 15.8	Mon. 16.9	Tue. 15.10	Fri. 15.11	Mon. 16.12
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	Thu. 31.1	Thu. 28.2		Mon. 1.4	Fri. 31.5		Mon. 1.7		Mon. 2.9	Thu. 31.10		Mon. 2.12
				Tue. 30.4			Wed. 31.7		Mon. 30.9			Tue. 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				Mon. 1.4			Mon. 1.7		Mon. 30.9			Tue. 31.12
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 2018				Tue. 30.4								

Income tax

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 2018

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Thu. 31.1	Thu. 28.2		Mon. 1.4	Fri. 31.5		Mon. 1.7		Mon. 2.9	Thu. 31.10		Mon. 2.12
			Tue. 30.4			Wed. 31.7		Mon. 30.9			Thu. 31.12
			Tue. 30.4								

Motor vehicle tax

Submission of tax return on motor vehicle tax for 2018 and payment of the tax resulting from the annual tax return for 2018

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

Thu. 31.1											
Thu. 31.1	Thu. 28.2		Mon. 1.4	Fri. 31.5		Mon. 1.7		Mon. 2.9	Thu. 31.10		Mon. 2.12
			Tue. 30.4			Wed. 31.7		Mon. 30.9			Thu. 31.12
			Mon. 1.4			Mon. 1.7		Mon. 30.9			Thu. 31.12

Intrastat

Submission of report for the arrival/dispatch of goods within EU (intrastat report) for the previous month to the customs authorities

Tue. 15.1	Fri. 15.2	Fri. 15.3	Mon. 15.4	Wed. 15.5	Mon. 17.6	Mon. 15.7	Thu. 15.8	Mon. 16.9	Tue. 15.10	Fri. 15.11	Mon. 16.12
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		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Real estate tax	Submission of the tax return (or partial tax return) for the real estate tax	Thu. 31.1											
Insurance premium tax	Submission of the quarterly tax return and payment for the insurance premium tax				Tue. 30.4			Wed. 31.7			Thu. 31.10		

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