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At the end of May, our partners Eva and Renáta attended the Taxand Global Conference in the picturesque Italian setting of Lago Maggiore. We had the opportunity to speak with the U.S. Deputy Secretary of the Treasury, who is convinced that the EU adopted the Minimum Tax Directive too quickly (TOP 1, TOP 8). We also had the chance to discuss in depth a number of current trends, including the European e-invoice (TOP 2), transfer pricing (TOP 3 and TOP 6), and developments in MAP and APA procedures when defending our clients in tax disputes (TOP 7). At the same time, these are not merely conference topics – the BMB team has been dealing with them extensively in practice as well and, by 30 June, successfully handled a substantial workload in the areas of corporate income tax and top-up tax.

The U.S. government argues that the EU adopted the 15 % Minimum Tax too quickly and that U.S. tax rules also ensure a minimum level of taxation. As a result, political pressure emerged to exempt U.S. multinational groups from the scope of this tax. U.S. technology giants, to which the 15 % minimum tax was also intended to apply in the EU, continue to pay relatively low levels of tax. By way of reminder, in the case of Apple, the European Commission maintained that the company's effective tax rate on its European profits was below 1 % during the years 2003 to 2014. In 2024, the Court of Justice of the EU confirmed that Ireland must recover from Apple approximately €13 billion in unpaid taxes. This was also one of the reasons why the EU adopted the above-mentioned Minimum Tax Directive. Following political pressure from the United States, however, a special solution (*side-by-side package*) was adopted, under which U.S. companies were de facto exempted from the minimum tax.

Despite the disorder in the international tax landscape, the quality of life in Europe remains, in many respects, the best in the world. Let us appreciate this, keep our fingers crossed that the prospects for peace across our planet continue to improve, and look forward to a relaxing summer. The summer will be hot even without Pillar Two and e-invoicing – leave the tax challenges to your tax advisers and enjoy your holidays.

The BMB team wishes you a wonderful summer 🌻

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### TOP 1: THE FIRST PILLAR TWO FILING DEADLINE IS HERE

Companies belonging to large multinational and domestic groups are required to meet their first compliance obligations under the Global Minimum Tax (Pillar Two) rules for **2024** by **30 June 2026**. The affected Slovak entities must submit the following filings:

1. A notification relating to the **GloBE Information Return (GIR)**, or a **Notification of the Filing Entity**, where the GIR is filed on time by the Ultimate Parent Entity or another designated group entity.
2. **A Top-up Tax Return**, even where the Safe Harbour rules apply or no top-up tax is due.

We expect that the vast majority of groups will file the GIR outside Slovakia. Neither the filing deadline nor the deadline for payment of the tax can be extended, and significant penalties may be imposed for failure to comply with the reporting obligations.

In recent months, intensive discussions have taken place at both the OECD level and among individual jurisdictions regarding the legal and technical readiness to receive GIRs and exchange the relevant information. Particular concerns arose due to delays in the activation of information exchange arrangements under the GIR MCAA (Multilateral Competent Authority Agreement). By contrast, DAC9, which provides the framework for the exchange of relevant information within the EU, offers a higher degree of legal certainty, as its implementation was mandatory for all EU Member States.

The OECD has published [Common Understanding](#) on this issue (see also TOP 8); however, Slovakia has not joined this initiative.

The Slovak Ministry of Finance will not publish official information on the status of the exchange of GIRs between Slovakia and other jurisdictions. Companies can primarily rely on the information [published by the OECD](#) regarding the status of GIR MCAA exchanges.

### TOP 2: UPDATE ON E-INVOICE

The mandatory e-invoicing project in Slovakia entered its next phase in early June 2026. Since June, businesses have been able to join the e-invoicing system on a voluntary basis and test their technical solutions before e-invoicing becomes mandatory.

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From 1 January 2027, the obligation to issue electronic invoices and electronically report invoice data will, in the first phase, apply to domestic B2B transactions between VAT-registered taxpayers. Cross-border transactions and entities that are not registered for VAT will not be included in the mandatory regime at this stage.

A key role in the new system will be played by digital mail carriers, i.e. certified providers of electronic invoice delivery services through which businesses will send and receive electronic invoices. Their role will not only be to ensure the secure delivery of invoices, but also to verify the identity of business partners and reduce the risk of invoice-related fraud. According to the latest press release issued by the Financial Administration of the Slovak Republic, [50 digital mail carriers](#) have already been accredited, while additional providers are currently undergoing the accreditation process.

Interest of companies in the new system has been growing even during the testing phase. According to the Financial Administration, within the first week following the launch of the voluntary phase, more than 130 businesses had already selected their digital mail carrier and joined the e-invoicing system.

The latest developments indicate that preparations for mandatory e-invoicing are progressing according to plan and that the implementation date of 1 January 2027 will remain unchanged. We therefore recommend that businesses begin assessing the readiness of their accounting and invoicing systems now to ensure they have sufficient time for testing and, where necessary, for adapting their internal processes.

### TOP 3: COSTS VS. REVENUES IN VAT RETURNS ACCORDING TO THE SUPREME ADMINISTRATIVE COURT

On 30 January 2026, the Supreme Administrative Court of the Slovak Republic issued its judgment (Case No. [2Sfk/52/2024](#)) concerning the assessment of tax based on available information under Section 48 of the Slovak Tax Procedure Code. The dispute arose in the case of SAD Sered', where the tax authority assessed additional corporate income tax based on available information after the taxpayer failed to provide the necessary cooperation and submit the documents required for determining its tax liability. In calculating the tax, the tax authority relied on data reported in the taxpayer's VAT returns but took into account only revenue data, while disregarding information relating to costs.

The Supreme Administrative Court agreed with the lower administrative court that, even when assessing tax based on available information, the tax authority is required to determine the tax liability as accurately as possible. The Court emphasised that, pursuant to Section 48(5) of the Tax Procedure Code, the tax authority must take into account not only circumstances unfavourable to the taxpayer but also those that are favourable, even if the taxpayer has not expressly declared them.

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If the tax authority considered the VAT return data relevant for determining revenues, it was also required to explain why the same data was not used when assessing costs. As the decisions of the tax authorities contained no such reasoning, the Court held that they were insufficiently reasoned and therefore not amenable to judicial review.

The judgment confirms that, even where tax is assessed based on available information, the principle of establishing the true facts of the case cannot be disregarded, nor can the tax authority's obligation to take into account circumstances favourable to the taxpayer. The tax authority must always provide a convincing explanation as to why certain available information has been relied upon while other information has not, particularly where both originate from the same source.

## TOP 4: SLOVAKIA HAS INTRODUCED QR PAYMENTS

On 1 May 2026, Slovakia entered a new era of cashless payments. This development has been driven largely by new legislation requiring businesses to offer customers the option of making cashless payments for purchases exceeding €1.

This is precisely why the state-backed QR payment system was introduced. Its objective is to provide a simple, fast and transparent method of cashless payment without requiring merchants to invest in payment terminals. The system is particularly beneficial for small businesses, sole traders and establishments that have not previously used electronic cash registers. At the point of sale, the merchant generates a unique QR code containing all the payment details. The customer scans the code, which automatically pre-fills the payment information, and then simply confirms the transaction. The funds are credited to the merchant's account within seconds, and both parties receive immediate confirmation of the payment.

During the very first month of operation, more than 61,000 QR payment transactions were completed, with a total value exceeding €2 million. More than 9,000 businesses have already joined the system, and QR payments are currently supported by the mobile banking applications of eight banks.

## TOP 5: PROJECT ATHENA – STRENGTHENING TAX COMPLIANCE

The Financial Administration of the Slovak Republic is currently preparing Project Athena, an analytical initiative aimed at strengthening tax compliance and improving tax collection through the use of data obtained from electronic invoices.

Project Athena is expected to be implemented in several phases. The first phase will focus on analysing data obtained from electronic invoices (TOP 2), which will serve as the primary source for advanced analytical assessments. The project's main objective is to prevent and reduce tax fraud, thereby enabling more effective tax collection.

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By using sophisticated analytical tools, the Financial Administration aims to reduce the tax gap, improve the efficiency and accuracy of tax audits, facilitate the identification of taxpayers who fail to meet their tax obligations, and help eliminate errors in invoicing processes.

## TOP 6: TP ADJUSTMENTS NOT AUTOMATICALLY SUBJECT TO VAT

In recent years, tax authorities across EU Member States have increasingly examined whether transfer pricing adjustments between related parties may also have VAT implications. This issue was addressed by the Court of Justice of the European Union (CJEU) in its judgment in **Stellantis Portugal** case ([C-603/24](#)) delivered in January 2026, which provides important guidance on the VAT treatment of transfer pricing adjustments.

The case concerned Stellantis Portugal, a vehicle distributor within the Stellantis group, which was subject to an annual transfer pricing adjustment mechanism designed to ensure that the distributor achieved a predetermined level of profitability.

Under the group's intercompany agreement, transfer prices were adjusted at year-end to enable the Portuguese distributor to achieve its target profit margin. In calculating these adjustments, various distribution costs were taken into account, including the costs of warranty repairs. The Portuguese tax authorities argued that the transfer pricing adjustments constituted consideration for services provided by the distributor to the manufacturer and should therefore be subject to VAT. On this basis, they assessed additional VAT.

The CJEU ruled in favour of Stellantis Portugal. It held that a transfer pricing adjustment made solely to ensure a particular level of profitability for the distributor does not automatically constitute consideration for a taxable supply of services. For a transaction to fall within the scope of VAT, there must be a direct link between the service supplied and the consideration received, as well as a legal relationship involving reciprocal performance. In the present case, the Court found no evidence that the distributor had supplied a separate service to the manufacturer in return for remuneration. The transfer pricing adjustment formed part of the group's transfer pricing mechanism and reflected a broad range of distribution costs, not merely warranty repair expenses. The judgment therefore confirms that transfer pricing adjustments do not automatically give rise to a VAT liability and that their VAT treatment must be assessed based on the economic substance of the specific transaction.

## TOP 7: TRENDS IN TAX DISPUTE RESOLUTION (MAP AND APA)

From 27 to 29 May 2026, we attended the **2026 Taxand Global Conference** in Italy; below we highlight some particularly interesting insights on international tax dispute prevention and resolution presented at the conference.

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International tax disputes are becoming more complex, and companies increasingly need tools that provide certainty before or after problems arise. Such tools proved to be **APAs** (*Advance Pricing Agreements*) and **MAPs** (*Mutual Agreement Procedures*). APAs help prevent disputes by agreeing transfer pricing treatment in advance, while MAPs help resolve disputes once double taxation or another cross-border dispute has already emerged.

In 2024, MAP was used across 141 jurisdictions, with 2,731 new cases, 2,526 cases closed and a year-end backlog of 6,146 cases.

APA activity is also expanding, with 1,169 new applications, 1,050 cases closed and a backlog of 4,199 cases across 80 jurisdictions.

The outcomes show why these tools matter: MAP delivered full relief in 76 % of cases, while 80.5 % of APA cases were granted. At the same time, speed remains a major weakness, with MAP typically taking 27–31 months and APA around 40 months.

Although MAP proceedings may be time-consuming, they are often resolved faster than domestic litigation and, from an international law perspective, offer greater legal certainty. A successful MAP may also create a useful basis for a future APA, helping companies move from dispute resolution toward dispute prevention.

2024 Statistics	MAP	APA
Volume	2,731 new cases 2,526 cases closed backlog: 6,146	1,169 new applications 1,050 cases closed backlog: 4,199
Trend	strong increase, especially TP (+29 %)	rapid expansion worldwide
Coverage	141 jurisdictions	80 jurisdictions
Outcome	76 % full relief 4 % no agreement	80.5 % granted cases 5.3 % rejected
Timing	27-31 months	40 months

**TOP 8: PILLAR TWO – COMMON UNDERSTANDING**

On 18 May 2026, jurisdictions that implemented the Global Minimum Tax (GMT) from 2024 adopted a [Common Understanding](#) aimed at preserving the benefits of the central filing mechanism for the GloBE Information Return (GIR). Under this agreement, participating jurisdictions undertook to publish a list of jurisdictions with fully operational GIR filing portals by 31 May 2026 and, where possible under domestic law, waive penalties or suspend enforcement of local GIR filing obligations if the GIR has been centrally filed in one of those jurisdictions.

The OECD/G20 Inclusive Framework on BEPS has also released additional administrative guidance on the application of the Transitional UTPR Safe Harbour, clarifying its availability for certain multinational groups with 53-week fiscal years.

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The initiative is intended to reduce compliance burdens and provide greater certainty for multinational enterprise groups during the early stages of GMT implementation, particularly where information exchange relationships between jurisdictions are not yet fully operational.

It should be noted that Slovakia has not joined this common understanding and is therefore not included among the participating jurisdictions. This means that the relevant filings have to be filed in Slovakia as specified in the Top-UpTax Act and described in detail in TOP 1 above.

**TOP 9: TOTAL TAX REVENUE IN THE EU-27 2014–2024**

According to the latest edition of the European Commission’s [Data on Taxation Trends](#), tax revenues across the EU recovered in 2024 after reaching their lowest level relative to GDP in more than a decade in 2023.

Labour taxation remained the largest source of tax revenue, supported by wage growth and resilient labour market conditions. **Labour taxes**, including social security contributions, increased by 6.6 % and accounted for **51.5 % of total tax revenues in the EU**. Consumption taxes grew by 5.0 %, while revenues from capital taxes increased at a slower pace (4.1 %), reflecting in particular weak growth in property tax revenues. Consequently, the share of labour taxes in total tax revenues increased slightly, while the shares of consumption and capital taxes declined.

**TOTAL TAX REVENUES (% OF GDP), EU-27, 2014 - 2024**



Source: European Commission, DG Taxation and Customs Union

**TOP 10: NEW TAX MEASURES FOR THE NEXT EU BUDGET**

The European Commission is exploring new tax measures to help finance the EU’s next long-term budget for 2028–2034. According to estimates shared with Member States, **taxes targeting digital services, online gambling and crypto assets could generate almost €11 billion in additional annual revenue.**

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These proposals form part of the wider debate on new EU “own resources”, although previous initiatives have faced resistance from Member States, whose unanimous approval is required. Among the options discussed, an online gambling tax appears to have gained the strongest preliminary support from some EU governments. A 3 % levy on the net turnover of online gambling operators could raise around €1.9 billion per year, although differences in national gambling rules may complicate its design.

A digital levy could bring in approximately €5 billion annually, based on similar taxes already applied in Spain, France and Italy. The proposed digital tax would likely target revenues from digital advertising, intermediation services and the monetisation of user data, especially for large multinational groups.

Crypto assets represent the most uncertain source of revenue due to market volatility and difficulties in identifying where users are located. A crypto transaction tax of 0.1 % could potentially generate €3–4 billion per year, while a tax on crypto capital gains is estimated more conservatively at €1–2.4 billion.

Overall, the debate shows that the EU is increasingly looking at fast-growing digital and online sectors as possible sources of funding for a more ambitious future budget.

## USEFUL LINKS

OECD Common Understanding (EN):

<https://www.oecd.org/content/dam/oecd/en/topics/policy-sub-issues/global-minimum-tax/support-for-central-gir-filing-and-exchange-2024-reporting-fiscal-year.pdf>

OECD Automatic Exchange of Information (EN):

<https://www.oecd.org/en/topics/sub-issues/international-standards-on-tax-transparency/automatic-exchange-of-information-exchange-relationships.html>

List of Certified Digital Mail Carriers (SK):

<https://vpds.financnasprava.sk/>

Judgement NSS SR (SK): <https://www.nssud.sk/pri-pouziti-pomocok-pre-vypocet-dane-je-spravca-dane-povinny-prihladat-nielen-na-prijmy-ale-aj-na-zistene-okolnosti-z-ktorych-vyplyvaju-vyhody-pre-danovy-subjekt-a-to-z-uradnej-povinnosti/>

Judgement Stellantis Portugal (EN):

[https://infocuria.curia.europa.eu/tabs/affair?lang=EN&sort=AFF\\_NUM-DESC&searchTerm="C-603%2F24"&publishedId=C-603%2F24](https://infocuria.curia.europa.eu/tabs/affair?lang=EN&sort=AFF_NUM-DESC&searchTerm=)

Data on Taxation Trends (EN):

[https://taxation-customs.ec.europa.eu/taxation/economic-analysis/data-taxation-trends\\_en](https://taxation-customs.ec.europa.eu/taxation/economic-analysis/data-taxation-trends_en)

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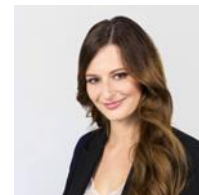
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