



# Spring Cocktail

## E-invoicing and digital transformation in practice

KPMG. Make the Difference.

19 March 2026



# Speakers



**Marek Masaryk**  
Partner  
Head of Tax&Legal

KPMG in Slovakia



**Zuzana Blažejová**  
Executive Director  
Tax Services

KPMG in Slovakia



# Agenda

01

Legislative framework  
of e-invoicing

02

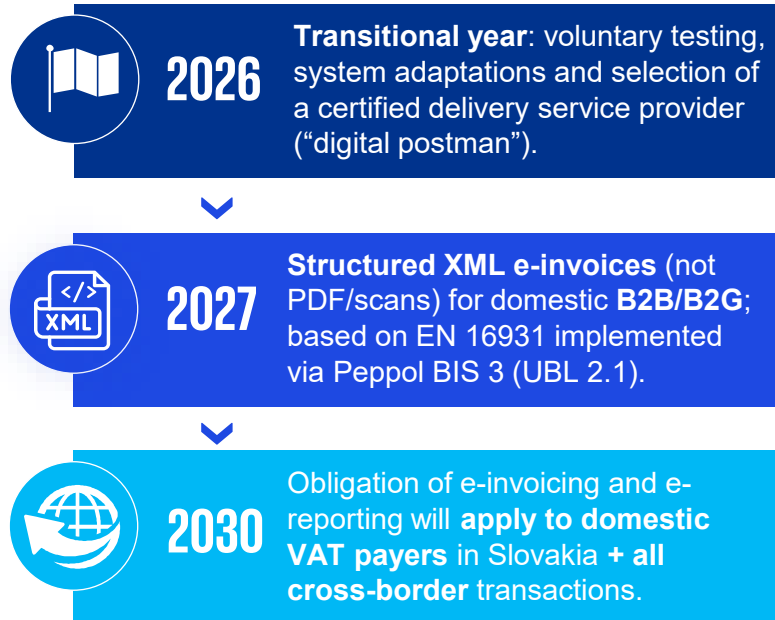
Electronic invoice  
– Required steps

03

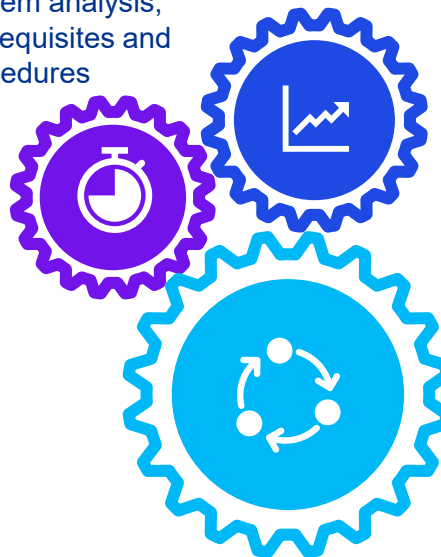
KPMG digital technologies  
– How can we help you

# Key insights

## E-invoicing – Regulatory & Timeline



**Early start:** System analysis, Prerequisites and procedures



**SAP solutions:** preparation of the SAP system, including its configuration, customization and testing, to ensure seamless e-invoicing functionality .

**Implementation priorities:** process mapping, system compatibility, data conversions & validation, master data cleansing, end-to-end testing, monitoring, and team readiness

## What to do & how we help





# Legislative Framework of E-Invoicing

Zuzana Blažejová

# Introduction of mandatory electronic invoicing and electronic data reporting



## Electronic invoice – new definition:

- An invoice that is **issued, sent, and received** in a structured electronic format (**XML**).
- Unlike standard PDF invoices or scanned documents, it contains **structured data that systems can read and process automatically**, without manual re-entering.



**From 2027  
B2B & B2G transactions**

- The European standard EN 16931 will be used, implemented in the Peppol BIS 3 (UBL 2.1) format.

# Timeline: Electronic invoicing and electronic reporting

Approval of legislation

4Q  
2025

2026

**Transitional period**  
Voluntary participation in the electronic invoicing system  
(*expected from 15 May 2026*)

**Entry into force**  
Mandatory e-invoicing and e-reporting for transactions within Slovakia performed by Slovak-established VAT payers

2027

**E-invoicing and e-reporting extension to cross-border EU transactions** (*full alignment with EU ViDA Initiative*)

2030

# Who is affected by the new obligations?



## Issuing and delivering e-invoices

- ✓ From 2027, the obligation applies to **domestic VAT payers** (registered under Sections §4, §4b and §4c of the VAT Act):
  - in the case of supplies of goods or services with the place of supply in Slovakia to another domestic VAT payer, or to a taxable person, or to a non-taxable legal entity established in the Slovak Republic, or
  - upon receipt of an advance payment before such supply.
- ✓ **These entities are required to ensure that they are able to send and receive electronic invoices via a delivery service.**



## Receiving e-invoices

- ✓ **Any person to whom goods or services are supplied in Slovakia**, for which a taxable person is obliged to issue an electronic invoice, **must ensure the ability to receive an electronic invoice sent via a delivery service.**
  - ✓ This obligation therefore applies to **every domestic customer of goods or services**, including,
    - VAT payer,
    - a taxable person who is not a VAT payer,
    - a non-taxable legal entity established in Slovakia,
- where the supplier is a domestic VAT payer obliged to issue an electronic invoice.**



## E-reporting obligation

- ✓ The obligation of **real-time digital reporting of specified data to the Financial Administration** will apply to **supplies of goods or services, where a domestic VAT payer is required to issue an electronic invoice, which is sent to the recipient via a delivery service.**
- ✓ Invoice data will be reported automatically to the Financial Administration.
- ✓ The reporting obligation will be deemed fulfilled once the electronic invoice is handed over to the delivery service (digital postman).

## More information:



Mandatory e-invoicing

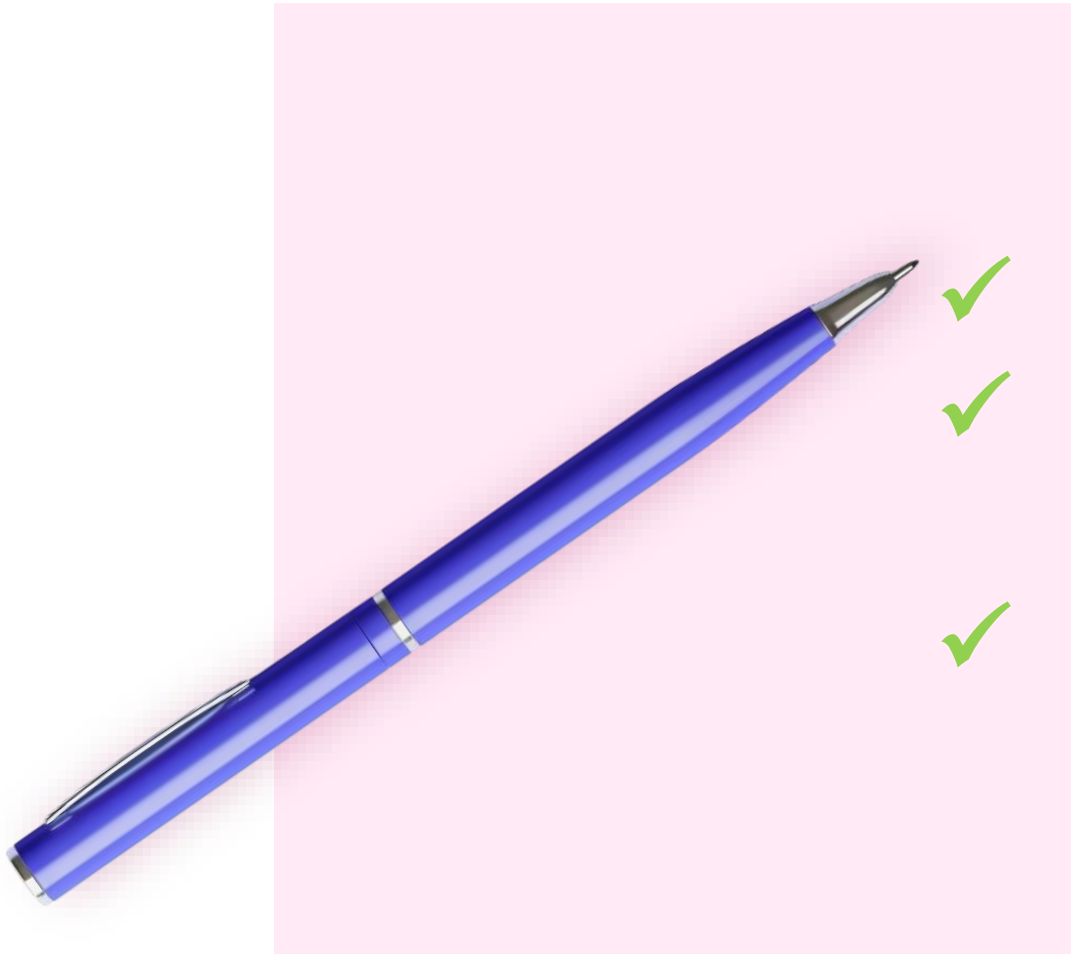


Tax advisory services



Implementation of e-invoicing

# E-invoicing and e-reporting in the Slovak Republic



## When does the obligation to issue an e-invoice NOT arise?

**The obligation to issue an electronic invoice does not arise, in particular, in the case of:**

- Supplies of goods or services to final consumers (B2C);
- Exempt supplies of goods and services under Articles §28 to §43 and §47 of the VAT Act, i.e. exemptions arising from the nature of the service itself (for example, financial services, insurance services, social care services), as well as certain cross-border supplies of goods, etc.;
- Issuance of a simplified invoice (such as, a receipt for goods or services where the total price including VAT does not exceed EUR 100, or a document issued via an e-cash register).

# Method of sending invoices

- ✓ Affected entities will be required to ensure that they are able to send and receive e-invoice **via a delivery service, in accordance with the conditions of the European delivery standard.**
- ✓ The statutory requirements are met by the **OpenPeppol AISBL standard.**



## What is a delivery service?

**A delivery service is a service for sending and delivering electronic invoices, provided by a certified delivery service provider.**



Peppol

The future is open



## PEPPOL NETWORK

- Peppol is a **European network for the secure electronic exchange of business documents** between participating entities.
- It represents a **decentralised solution**, which may involve an **unlimited number of service providers.**

# Method of sending e-invoices



## Digital postmen

- It will be necessary to choose a delivery service provider – the so-called **digital postman**, which ensures the operation of an access point for the exchange of electronic invoices within the Peppol network.
- Selected data from invoices that are sent via the delivery service will be **digitally reported to the Financial Administration**.

Sender's digital postman

Recipient's digital postman

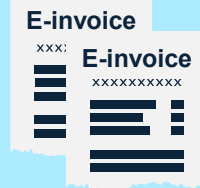
# Who are digital postmen?

## Digital postman



- There will be no single central state system.
- There will be multiple digital postmen on the market, and businesses will be able to choose the provider whose services they wish to use.

- **In practice:** A technology company that operates software and technical solutions enabling automatic exchange of electronic invoices between the accounting systems of businesses and public institutions.
- **How the services are used:** Direct integration with the company's accounting software, or via a standalone web or mobile application that enables sending and receiving invoices.



- **Digital postman:** A certified delivery service provider that ensures the secure sending and receipt of electronic invoices.

# Certification of digital postmen

**Digital postmen must meet comprehensive technical, security, and legislative requirements**  
(including, registered seat within the EU, integrity, Software certification within the OpenPeppol network, etc.)

## Certification within the international Peppol network

- Verification of technical readiness to ensure the secure exchange of data in accordance with European standards.

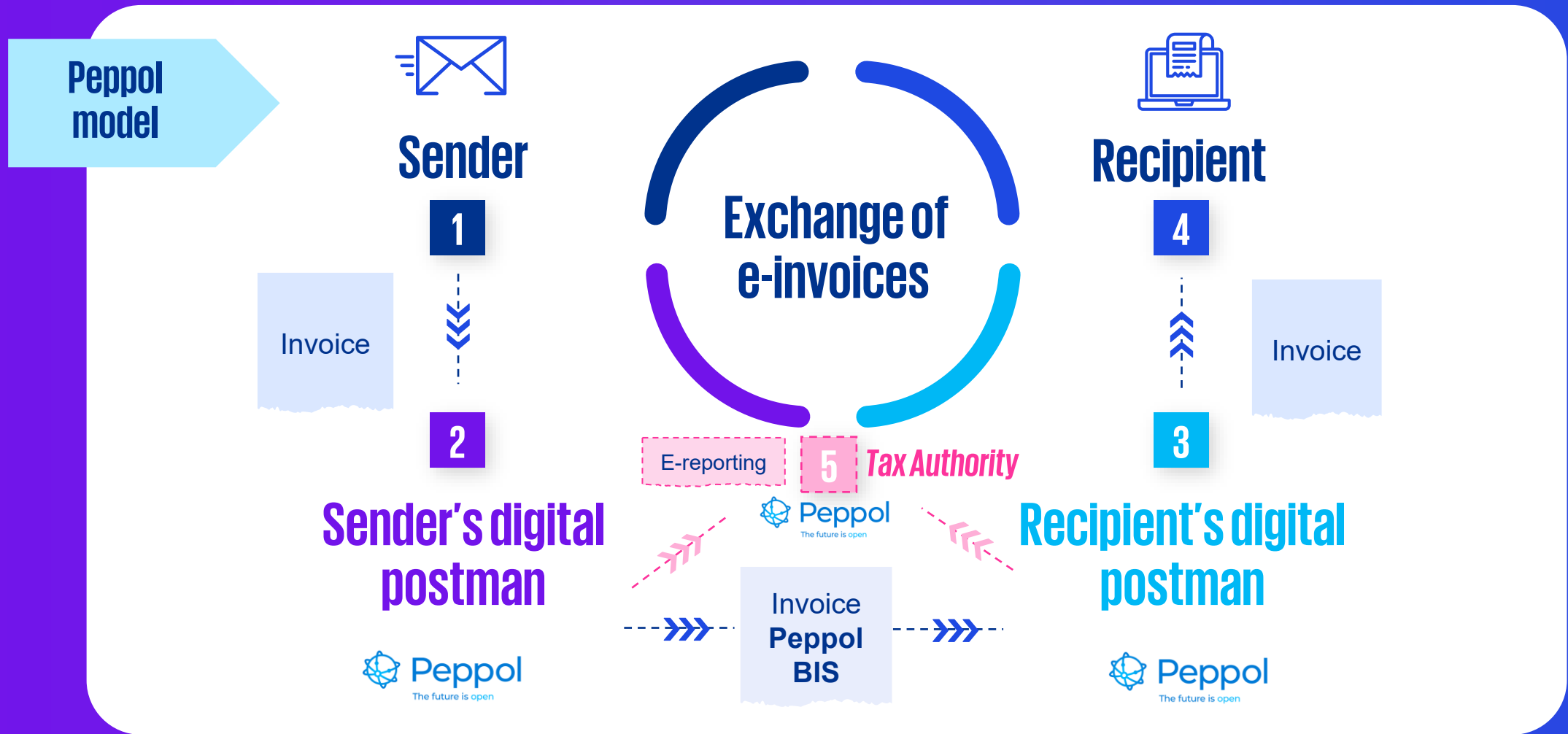
## Accreditation by the Financial Administration

- Assessment of compliance with organizational and security requirements.

## Registration in the official register

- After successful completion of the process, the provider is do entered in the register of certified delivery service providers (with publication on the Financial Administration's portal).

# How will the exchange of electronic invoices work?



# Operation of the System and E-Invoice Delivery Services

## What is the current status of implementation?

- The Financial Administration continues preparations for the electronic invoicing system.
- Almost 30 Slovak and foreign companies have expressed interest in obtaining certification as an e-invoicing service provider, the so-called digital postman.
- Some of these providers have already successfully completed international certification within the Peppol network and are currently undergoing the accreditation process for operation in Slovakia.
- According to information from the Financial Administration of the Slovak Republic, approximately 10 entities are already in the official certification process, and a further 15–20 entities are in active communication as potential applicants.
- **The publication of the list of accredited providers on the Financial Administration’s portal is planned – businesses will then be able to select their digital postman and authorize it via the portal.**

# Approach to electronic invoicing

- Communication between the supplier and the service provider is not regulated – it depends on the contractual relationship (e.g., regarding conversion into the Peppol BIS format).
- **Approach to electronic invoicing based on the size of the entity:**



## Sole Traders / Small Entrepreneurs

- Issuing invoices via simple web portals,
- Manual processing of received invoices, converting PDF visualizations into XML,
- Obligation to archive XML files as the only valid tax document.



## Small and Medium-Sized Enterprises (SMEs)

- Generation of invoices directly in the Peppol BIS format,
- Partial or full automation of invoice processing,
- Import of XML invoices into accounting systems.



## Corporations

- Full system integration via API,
- End-to-end automated processing,
- High level of efficiency and cost savings.

# SAPI-SK: Information published by the Slovak Tax Authority

- ✓ The Financial Administration, in cooperation with experts from the Peppol network and technology companies, has prepared a **uniform technical solution for e-invoicing called SAPI-SK**.
- ✓ SAPI-SK (**Standardised Access Point Interface-Slovakia**): a uniform technical solution that enables, vendors of enterprise and accounting systems to send and receive electronic invoices in the same way regardless of the chosen delivery service provider.
- ✓ Providers of delivery services gain the opportunity to become a “digital postman” for a wide range of enterprise software systems, without the need to create individual integrations for each client.

- **Main objective** is standardise the way companies in Slovakia send and receive electronic invoices.
- The use of this solution is voluntary.



Link: [www.sapi-sk.sk](http://www.sapi-sk.sk)

# Electronic invoice – Required steps

- ✓ **It is important to prepare in advance and allow sufficient time to take the necessary steps**
- ✓ Analysis and mapping of invoicing processes, Review of system compatibility, Ensuring data conversions, Setting up validation processes, Selection of a digital postman, Testing, and other related activities.

# Next steps

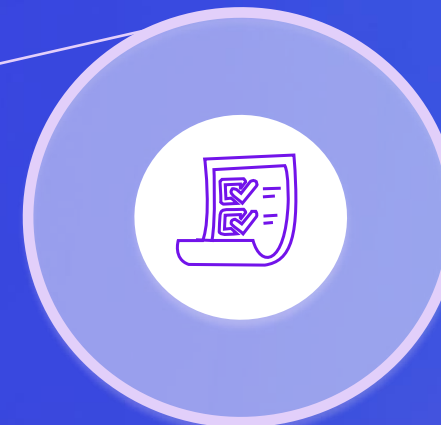
1. Contact the vendor of your accounting software



2. Select a certified delivery service provider



3. Testing before going live



## Find out whether:

- your software **supports the creation and receipt of invoices in the Peppol BIS format**
- it provides a **module / add-on** for communication via Peppol,
- **updates or licence extensions** are required,
- there are defined go-live dates and possibly a testing environment available.

## Possible options include

- A certified intermediary (Access Point Provider)
- Software with a built-in Peppol access point

## When selecting a solution, verify in particular:

- *Format validation options*
- *Automation possibilities (XML format, import/export)*
- *Pricing for sending and receiving invoices and the factors affecting it*
- *Onboarding process*

## Before launching electronic exchange, it is necessary to:

- **Ensure validation capabilities** – the invoice must, for the purposes of electronic exchange be in the correct structure contain all mandatory elements under the VAT Act and comply with Peppol BIS schemas.
- Test the **sending** of an electronic invoice.
- Test the **receipt** of an electronic invoice.

# Invoice corrections



## Validation before sending



**Validation errors:** Verify whether and how automatic validation checks are ensured before sending the invoice, ensure clear identification of format errors or data errors to allow immediate correction.



## Rejected invoices and their correction



**Rejected invoices:** Recipients may reject non-compliant electronic invoices and request that the issuer issues a corrected version, with a reference to the original invoice.



**Corrections after sending:** If an error is identified after successful submission, formal corrective invoices will be required. A simple modification of the original invoice is not permitted.



**Invoice rejection:** If the recipient does not accept the invoice, they must contact the issuer directly. It is not possible to reject an invoice via the Peppol network.

# KPMG e-Invoicing Platform



Ensure that your software also enables invoice validation before sending– otherwise, the Peppol network will reject the invoice!

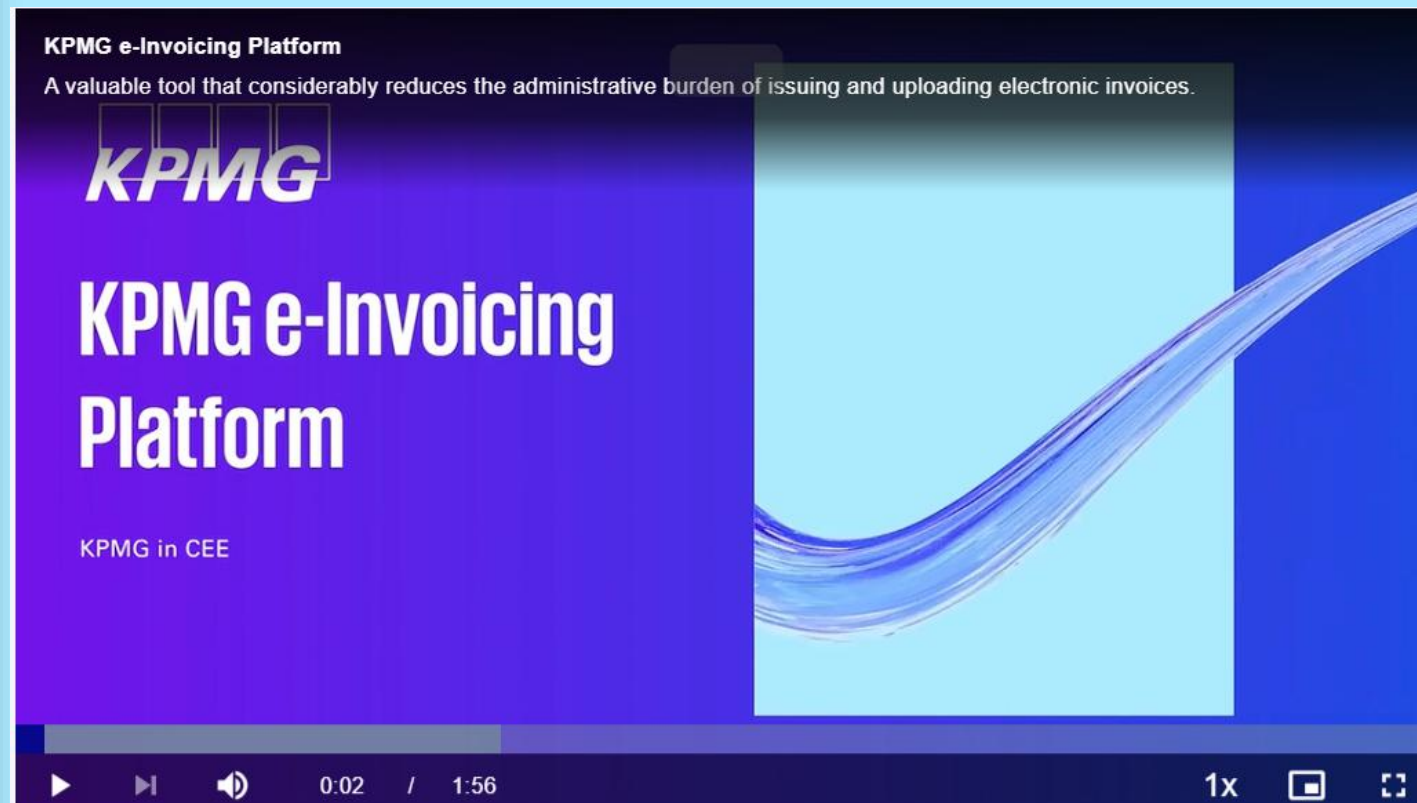


**Upcoming Webinar:**

**KPMG e-invoicing platform**

26 March 2026

## KPMG e-Invoicing Platform – Overview



# Reporting of invoice data to the Financial Administration

- ✓ Data from invoices will be reported to the Financial Administration **via a delivery service**.
- ✓ This obligation will be deemed fulfilled once the electronic invoice is handed over to the delivery service.
- ✓ Reporting will be carried out automatically by the contracted delivery service provider (this is an obligation of the delivery service provider).
- ✓ A **fine of up to EUR 10,000** may be imposed in the event of failure to report data, late reporting, incorrect reporting (in the case of repeated breaches, the fine may reach up to EUR 100,000).
- ✓ No penalty will apply where the error is on the side of the delivery service provider.



Until the new rules take effect on 1 July 2030, invoice data will continue to be reported through the VAT ledger statement (kontrolný výkaz) and the EU Sale List, which will remain in force in full scope until then.

- The Financial Administration will receive only selected invoice data, in accordance with the ViDA Directive.
- This will not involve centralisation of full invoices, but only selected data used for:
  - combating tax fraud,
  - risk assessment of taxable persons,
  - preventive notifications to businesses.



# E-Invoicing and E-Reporting for domestic transactions from 1 July 2030

## Electronic data reporting

- **System compatible with EU-DRR**
- **Abolition of the obligation to submit the VAT Ledger Statement (kontrolný výkaz)**

## Electronic invoicing for domestic transactions

- **In line with invoicing rules for cross-border transactions from 1 July 2030 (Article 5 of Directive (EU) 2025/516 – Articles 218 to 236)**

# E-Invoicing and E-Reporting

## Obligation to issue electronic invoices from 1 July 2030:

From 1 July 2030

01

The obligation will arise for all taxable persons.

02

The obligation will also apply to cross-border supplies of goods or services, as well as to advance payments received before the supply of goods or services.

03

Data on such supplies will be centralised across the entire EU (VIES). Centralisation will take place immediately after the electronic invoice is created and sent to the Financial Administration.

04

Supplies and acquisitions will be matched and compared.

05

Abolition of the obligation to submit the VAT Control Statement.



Obligation of electronic data reporting will also apply to cross-border transactions.



# **KPMG Digital Technologies: How can we help you**

**Marek Masaryk**

# How to manage E-invoicing in your organisation?



## Tax advisory services

- **Tailor-made workshops and trainings for responsible persons**, including analysis of issued invoice templates
- **Up-to-date guidance** on Slovak and European legislation



## Implementation of e-invoicing in the accounting system

- **Review of the current ERP system, setup and integration** of interfaces for communication with the Financial Administration / business partners
- **Identification and resolution of issues**, arising during the processing of electronic documents



## SAP solutions and automation

- **eDocument Cockpit** – centralised management of electronic documents
- **Preparation of the SAP** system, including configuration, customisation and testing

Mandatory e-invoicing:

✓ From  
1 January  
2027



## More information

### KPMG E-Invoice

Our specialists will be happy to guide you through the entire transition process to mandatory [e-invoicing](#).

# Digital technologies for Tax & Legal: KPMG Digital Gateway

KPMG Digital Gateway is our proprietary technology, built on the Microsoft Azure platform, which provides centralised access to up-to-date overviews, improves coordination at a global level, and ensures secure and unified access to data, analytics, tax updates, contacts and other relevant information.



## Workflows

An organised and transparent way to **visually track tasks** related to your company's deliverables, **automated email notifications** for items that require your attention.



## Document Management

A tool designed to reduce the time required to coordinate data collection for tax compliance purposes, while ensuring **control over data structure and content**, and a **clear audit trail**.



## Data & Analytics

**Power BI visualisations for data analysis** and classification for tax purposes, enabling effective use of data stored in Digital Gateway, and **delivering clear and structured insights**.



## Generative AI Foundation

Generative AI solution providing access to GPT functionalities via Azure OpenAI Service, operated in a **secure KPMG cloud environment**, ensuring data protection.



# Thank you.

**KPMG. Make the Difference.**

—  
March 19, 2026





# Contact us



**Marek Masaryk**  
Partner, Head of Tax & Legal

mmasaryk@kpmg.sk  
+421 918 912 064



**Zuzana Blažejová**  
Executive Director, Tax Services

zblazejova@kpmg.sk  
+421 905 740 000

## KPMG in Slovakia

Dvořákovo nábrežie 10  
811 02 Bratislava

Business Center Košice III  
Štúrova 50  
040 01 Košice

T: + 421 2 5998 4111  
E: kpmg@kpmg.sk

kpmg.sk

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