

ACT No. 251

of 11 September 2024

on the tax on sweetened non-alcoholic beverages and on amendments to certain laws

The National Council of the Slovak Republic has adopted the following Act:

Article I

Section 1

Subject matter of the Act

This Act regulates the taxation of sweetened non-alcoholic beverages by a tax on sweetened non-alcoholic beverages (hereinafter referred to as “tax”).

Section 2

Term definitions

For the purposes of this Act:

a) ‘sweetened non-alcoholic beverage’ shall mean

1. a packed sweetened non-alcoholic beverage intended for direct consumption that contains added sugar or a sweetener and is classified under the Combined Nomenclature code 2009, 2202 10 00, 2202 91 00 or 2202 99 19, and any other packed sweetened non-alcoholic beverage intended for direct consumption that contains added sugar or a sweetener if it also contains coffee, tea or their substitutes, except a sweetened non-alcoholic beverage that is an infant formula, a follow-on formula, a food for special medical purposes or a total diet replacement for weight control referred to in the relevant legislation¹⁾ and except a sweetened non-alcoholic beverage that is a medicinal product²⁾ or a food supplement;³⁾

2. a packed concentrated substance containing added sugar or a sweetener that requires preparation prior to consumption as a sweetened non-alcoholic beverage by adding water, ice, carbon dioxide, milk or its plant-based substitute and that, after such preparation, can be consumed as a sweetened non-alcoholic beverage referred to in point (1), except a packed concentrated substance that is a medicinal product or a food supplement;

3. a packed sweetened non-alcoholic beverage referred to in point (1) or a packed concentrated substance referred to in point (2) if they contain more than 150 mg/l of caffeine from any source;

b) ‘Combined Nomenclature’ shall mean the nomenclature of goods established by the relevant legislation;⁴⁾

c) ‘sugar’ shall mean sugar referred to in the relevant legislation⁵⁾ and an ingredient referred to in the relevant legislation;⁶⁾

d) 'added sugar' shall mean sugar or an ingredient containing sugar, other than juice, a milk ingredient without added sugar, fruit or vegetables, whether whole or in pieces, that is used or combined with other ingredients in the manufacture or processing of a sweetened non-alcoholic beverage referred to in subparagraph (a);

e) 'sweetener' shall mean an additive referred to in the relevant legislation;⁷⁾

f) 'juice' shall mean any fruit juice or vegetable juice that is classified under the Combined Nomenclature code 2009 and that does not contain added sugar;

g) 'packed sweetened non-alcoholic beverage' shall mean a sweetened non-alcoholic beverage referred to in subparagraph (a), point (1) and point (3) that is placed in packaging;

h) 'packed concentrated substance' shall mean a sweetened non-alcoholic beverage referred to in subparagraph (a), point (2) that is placed in packaging;

i) 'packaging' shall mean a product used to pack a sweetened non-alcoholic beverage that prevents the consumption or alteration of the sweetened non-alcoholic beverage without opening or altering the packaging, other than a tank or other similar transport equipment;

j) 'demonstrably taxed sweetened non-alcoholic beverage' shall mean a sweetened non-alcoholic beverage acquired for consideration within the territory of the country, other than a sweetened non-alcoholic beverage acquired from a foreign territory;

k) 'taxpayer' is the manufacturer of a sweetened non-alcoholic beverage or the supplier of a sweetened non-alcoholic beverage;

l) 'manufacturer of a sweetened non-alcoholic beverage' shall mean the taxable person⁸⁾ that manufactures a sweetened non-alcoholic beverage within the territory of the country and makes the first supply of the sweetened non-alcoholic beverage within the territory of the country;

m) 'supplier of a sweetened non-alcoholic beverage' shall mean the taxable person other than the manufacturer of the sweetened non-alcoholic beverage that makes the first supply of the sweetened non-alcoholic beverage within the territory of the country, if the sweetened non-alcoholic beverage was acquired from a foreign territory;

n) 'exporter' shall mean a taxable person registered pursuant to Section 13(4) that supplies a demonstrably taxed sweetened non-alcoholic beverage for consideration within the territory of the country and this supply of the sweetened non-alcoholic beverage involves dispatch or transport to a foreign territory;

o) 'acquirer' shall mean a person that has acquired the right to dispose of a sweetened non-alcoholic beverage as the owner;

p) 'supply of a sweetened non-alcoholic beverage' shall mean the transfer of the right to dispose of the sweetened non-alcoholic beverage as the owner;

q) 'supply of a sweetened non-alcoholic beverage within the territory of the country' shall mean a supply of a sweetened non-alcoholic beverage

1. the dispatch or transport of which begins within the territory of the country if the supply involves dispatch or transport;

2. that is located within the territory of the country at the time of supply if the supply does not involve dispatch or transport;

r) 'first supply of a sweetened non-alcoholic beverage within the territory of the country' shall mean

1. the first supply of a sweetened non-alcoholic beverage by a taxpayer within the territory of the country other than first supply of a sweetened non-alcoholic beverage within the territory of the country that involves dispatch or transport to a foreign territory;

2. the first supply of a sweetened non-alcoholic beverage by a taxpayer within the territory of the country from an opened or altered packaging, whereby the sweetened non-alcoholic beverage shall be deemed supplied in the full quantity of the sweetened non-alcoholic beverage contained in the packaging that was opened or altered for the purpose of this supply;

3. the re-supply of a sweetened non-alcoholic beverage by a taxpayer within the territory of the country made after the sweetened non-alcoholic beverage was returned to the taxpayer and the taxpayer has made an adjustment to the taxable amount pursuant to Section 7(3), other than re-supply of the sweetened non-alcoholic beverage within the territory of the country that involves dispatch or transport to a foreign territory;

s) 'supply of a sweetened non-alcoholic beverage within the territory of the country that involves dispatch or transport to a foreign territory' shall mean a supply of a sweetened non-alcoholic beverage within the territory of the country in connection with which the sweetened non-alcoholic beverage is dispatched or transported to a foreign territory;

(t) 'acquiring a sweetened non-alcoholic beverage from a foreign territory' shall mean the acquisition of the right to dispose as the owner of a sweetened non-alcoholic beverage that was dispatched or transported to the territory of the country from a foreign territory by the person that supplied the sweetened non-alcoholic beverage in the foreign territory or by the acquirer of this sweetened non-alcoholic beverage, or on their behalf;

u) 'territory of the country' shall mean the territory of the Slovak Republic;

v) 'foreign territory' shall refer to a territory that is not the territory of the country.

Section 3

Tax authority and administration of the tax

(1) The tax shall be administered by the tax authority, which is a tax office.

(2) The Tax Procedure Code shall apply, *mutatis mutandis*, to the administration of the tax, unless Section 12(5) provides otherwise.

Section 4

Tax object

The tax object shall be a sweetened non-alcoholic beverage on which the tax is chargeable pursuant to Section 6.

Section 5

Person liable to pay the tax to the tax authority

The person liable to pay the tax to the tax authority shall be the taxpayer.

Section 6

Chargeability of the tax

(1) The tax shall be chargeable on the date of the first supply of a sweetened non-alcoholic beverage within the territory of the country, unless paragraph (2) provides otherwise.

(2) A taxpayer that acquires a sweetened non-alcoholic beverage from a foreign territory to make the first supply of the sweetened non-alcoholic beverage within the territory of the country may choose to deem the tax chargeable on the date of acquisition of the sweetened non-alcoholic beverage from the foreign territory; for the purposes of this Act, the date of acquisition of a sweetened non-alcoholic beverage from a foreign territory shall be the date on which the taxpayer received within the territory of the country a sweetened non-alcoholic beverage that was dispatched or transported from the foreign territory by or on behalf of the person that supplied the sweetened non-alcoholic beverage in the foreign territory, or the date on which the sweetened non-alcoholic beverage was transported to the territory of the country, if the sweetened non-alcoholic beverage was transported from the foreign territory by or on behalf of the taxpayer. The taxpayer referred to in the first sentence shall be required to apply the choice regarding the chargeability of the tax referred to in the first sentence to every acquisition of a sweetened non-alcoholic beverage from a foreign territory for the purpose of the first supply of the sweetened non-alcoholic beverage within the territory of the country for at least two calendar years, starting from the tax period in which the taxpayer's choice regarding the chargeability of the tax was made.

Section 7

Taxable amount, adjustment of the taxable amount and adjustment of the tax

(1) The taxable amount shall be

a) for a sweetened non-alcoholic beverage referred to in Section 2(a), point (1) or (3) that is a packed sweetened non-alcoholic beverage intended for direct consumption, the

quantity of the sweetened non-alcoholic beverage on which the tax is chargeable pursuant to Section 6, expressed in litres;

b) for a sweetened non-alcoholic beverage referred to in Section 2(a), point (2) or (3) that is a packed concentrated substance, the quantity of the sweetened non-alcoholic beverage on which the tax is chargeable under Section 6, expressed in

1. litres if the sweetened non-alcoholic beverage is supplied in any unit of measurement of volume;

2. litres of the sweetened non-alcoholic beverage that can be prepared for consumption in a single specific quantity by adding water, ice, carbon dioxide, milk or its plant-based substitute in accordance with the preparation instructions provided on the label or packaging or in the accompanying documentation of that sweetened non-alcoholic beverage if the sweetened non-alcoholic beverage is supplied in any unit of measurement of weight; or

3. kilograms if the sweetened non-alcoholic beverage is supplied in any unit of measurement of weight and the label, packaging or accompanying documentation of that sweetened non-alcoholic beverage does not include instructions for preparation indicating a single specific quantity of the sweetened non-alcoholic beverage that can be prepared for consumption by adding water, ice, carbon dioxide, milk or its plant-based substitute.

(2) The taxable amount referred to in paragraph (1) shall be mathematically rounded to two decimal places.

(3) The taxpayer may adjust the taxable amount upon the full or partial return

a) of a supplied sweetened non-alcoholic beverage that occurred after filing a tax return for the tax period in which the tax became chargeable on that supply, which adjustment shall correspond to the returned quantity of the sweetened non-alcoholic beverage; or

b) of a sweetened non-alcoholic beverage acquired from a foreign territory for the purpose of the first supply within the territory of the country that occurred after filing a tax return for the tax period in which the tax became chargeable on that acquisition, which adjustment shall correspond to the returned quantity of the sweetened non-alcoholic beverage.

(4) The difference between the initially reported taxable amount and the adjusted taxable amount and the difference between the initially reported tax and the adjusted tax shall be reported by the taxpayer in the tax return for the tax period in which the full or partial return referred to in paragraph (3) occurred, if recorded in the taxpayer's records kept under Section 12(1).

(5) When adjusting the taxable amount as referred to in paragraph (4), the tax rate effective as at the date the tax was chargeable shall be applied.

Section 8

Tax rate

(1) The tax rate on sweetened non-alcoholic beverage referred to in Section 2(a),

a) point (1) shall be EUR 0.15 per litre of the sweetened non-alcoholic beverage;

b) point (2) shall be

1. EUR 1.05 per litre of the sweetened non-alcoholic beverage if the taxable amount is determined pursuant to Section 7(1)(b) point (1);

2. EUR 0.15 per litre of the sweetened non-alcoholic beverage that can be prepared for consumption by adding water, ice or carbon dioxide if the taxable amount is determined pursuant to Section 7(1)(b) point (2);

3. EUR 4.30 per kilogram of the sweetened non-alcoholic beverage if the taxable amount is determined pursuant to Section 7(1)(b) point (3);

c) point (3) shall be

1. EUR 0.30 per litre of the sweetened non-alcoholic beverage if the taxable amount is determined pursuant to Section 7(1)(a);

2. EUR 2.10 per litre of the sweetened non-alcoholic beverage if the taxable amount is determined pursuant to Section 7(1)(b) point (1);

3. EUR 0.30 per litre of the sweetened non-alcoholic beverage if the taxable amount is determined pursuant to Section 7(1)(b) point (2);

4. EUR 8.60 per kilogram of the sweetened non-alcoholic beverage if the taxable amount is determined pursuant to Section 7(1)(b) point (3).

(2) For the purposes of applying the tax rate provided in paragraph (1), the taxpayer shall use the information concerning the sweetened non-alcoholic beverage provided pursuant to the relevant legislation.⁹⁾

Section 9

Calculation and rounding of the tax

(1) The tax shall be calculated as the product of the taxable amount determined pursuant to Section 7 and the applicable tax rate pursuant to Section 8.

(2) The calculated tax shall be mathematically rounded to two decimal places.

Section 10

Tax period, tax return and due date of the tax payment

- (1) The taxpayer's tax period shall be a calendar month.
- (2) The taxpayer shall be obliged to file a tax return within 25 days following the end of the tax period in which the taxpayer became liable to pay the tax, as provided in Section 6, or in which the taxpayer adjusted the taxable amount under Section 7(4); the filing shall be made by electronic means in the manner provided in the Tax Procedure Code;¹⁰⁾ the tax shall be due for payment within the same period. The taxpayer shall report in the tax return all necessary data required for the calculation of the total tax due.
- (3) If the taxpayer fails to comply with the notification obligation within the period provided in Section 13(1), or fails to comply with the registration obligation within the period provided in Section 13(2), the taxpayer shall be obliged to file a tax return for each tax period for which the taxpayer has not filed a tax return within the period provided in Section 2 as a result of the failure to comply with such obligation.
- (4) Amounts reported in a tax return shall be mathematically rounded to two decimal places.

Section 11

Tax refund

- (1) The tax on a demonstrably taxed sweetened non-alcoholic beverage can be refunded
 - a) to an exporter in an amount corresponding to the quantity of the sweetened non-alcoholic beverage which was supplied for consideration within the territory of the country if the supply involves dispatch or transport to a foreign territory;
 - b) to a taxable person in an amount corresponding to the quantity of the sweetened non-alcoholic beverage which was destroyed or deteriorated after its acquisition by the taxable person due to an accident, breakdown or force majeure, if these losses have been officially established and proven;
 - c) to a taxable person in an amount corresponding to the quantity of the sweetened non-alcoholic beverage which was seized as a sample for the purposes of official control, official testing or official investigation¹¹⁾ in a technologically justified quantity, which shall be determined on the basis of an official certificate issued by the competent authority that seized the sweetened non-alcoholic beverage;
 - d) to a taxable person in an amount corresponding to the quantity of the sweetened non-alcoholic beverage which was used by that taxable person within the territory of the country for the manufacture of another sweetened non-alcoholic beverage or an alcoholic beverage that is subject to excise duty.¹²⁾

(2) The exporter claiming a tax refund under paragraph (1)(a) shall be required to prove that the supply of the sweetened non-alcoholic beverage involving dispatch or transport to a foreign territory took place by submitting

a) a copy of the invoice or another document of supply of the sweetened non-alcoholic beverage;

b) a copy of a document of dispatch of the sweetened non-alcoholic beverage or the transport of the sweetened non-alcoholic beverage which confirms its receipt by the acquirer;

c) other documents, in particular a contract for the supply of the sweetened non-alcoholic beverage, a document confirming the receipt of payment for the supply of the sweetened non-alcoholic beverage, a document confirming payment for the dispatch or transport of goods; or

d) a customs declaration or a re-export declaration in which the customs authority confirms the exit of the sweetened non-alcoholic beverage from the customs territory of the European Union,¹³⁾ or other proofs provided for in the relevant legislation¹⁴⁾ if the customs legislation allows the customs declaration for the export of the sweetened non-alcoholic beverage to be submitted orally or by performing an act deemed to have the effect of a customs declaration for the export of the sweetened non-alcoholic beverage, if the sweetened non-alcoholic beverage has been dispatched or transported outside the customs territory of the European Union.

(3) The entitlement to a tax refund shall arise to

a) an exporter upon supply of a sweetened non-alcoholic beverage that involves dispatch or transport to a foreign territory;

b) a taxable person referred to in paragraph (1)(d) upon use of a sweetened non-alcoholic beverage within the territory of the country for the manufacture of another sweetened non-alcoholic beverage or an alcoholic beverage that is subject to excise duty.

(4) The claim for a tax refund under paragraph (3) shall be made by filing a tax return for the calendar month in which the claim arose; the exporter or the taxable person referred to in paragraph (1)(d) shall file the tax return by electronic means in the manner provided in the Tax Procedure Code within 25 days following the end of that calendar month. The exporter or the taxable person referred to in paragraph (1)(d) shall provide in the tax return all data necessary to determine the amount of tax attributable to the quantity of the sweetened non-alcoholic beverage in respect of which the tax refund is claimed.

(5) The tax authority shall refund the tax to the exporter or the taxable person referred to in paragraph (1)(d)

a) within 30 days following the filing date of the tax return in the amount claimed in the tax return, or, if an additional tax return was filed before the day on which the tax authority refunds the tax, within 30 days following the filing date of the additional tax return in the

amount claimed in the additional tax return, unless otherwise provided in subparagraph (c) or (d) or paragraph (6); if a request for rectification of deficiencies in the tax return or additional tax return pursuant to the Tax Procedure Code¹⁵⁾ is sent within the time limit for tax refund, the time limit shall be suspended from the date of receipt of the request until the deficiencies have been rectified, or, until the date on which the relevant decision issued pursuant to the Tax Procedure Code¹⁶⁾ becomes final, and the tax shall be refunded in the amount stated in that decision;

b) within 30 days following the filing date of the additional tax return by which the tax refund claim was increased if filed after the tax refund and unless otherwise provided in subparagraph (c) or (d) or paragraph (6); if a request for rectification of deficiencies in the additional tax return pursuant to the Tax Procedure Code is sent within the time limit for tax refund, the time limit shall be suspended from the date of receipt of the request until the deficiencies have been rectified, or, until the date on which the relevant decision issued pursuant to the Tax Procedure Code becomes final, and the tax shall be refunded in the amount stated in that decision;

c) within ten days following the end of the tax audit if the tax authority initiated a tax audit within the time limit for tax refund pursuant to subparagraph (a) or (b) and if the tax audit did not reveal a difference in the amount of tax;

d) within ten days following the date on which the respective decision becomes final if the tax authority initiated a tax audit within the time limit for tax refund pursuant to subparagraph (a) or (b) and the tax audit revealed a difference in the amount of tax.

(6) If the exporter or the taxable person referred to in paragraph (1)(d) does not enable the tax audit to be carried out within three months of the date of its commencement, the entitlement to a tax refund shall lapse, to the extent of the amount claimed in the tax return or additional tax return, on the last day of the third month.

(7) If, a full or partial return of the supplied sweetened non-alcoholic beverage involving dispatch or transport to a foreign territory has occurred after a tax refund claim under paragraph (3)(a) was made, the exporter shall be required to return the refunded tax in an amount attributable to the returned quantity of the sweetened non-alcoholic beverage. The exporter shall report the tax refund referred to in the first sentence in the tax return, which the exporter is obliged to file within 25 days following the end of the calendar month in which the sweetened non-alcoholic beverage was returned, and the exporter shall be required to refund the refunded tax within the same period; the tax return shall be filed in the manner provided in paragraph (4). If the exporter makes a claim under paragraph (3)(a) for the same calendar month, the taxpayer shall deduct the tax refundable by the taxpayer from the claim in the tax return.

(8) The entitlement to a tax refund shall arise to a taxable person

a) referred to in paragraph (1)(b) on the date on which the destruction or deterioration of the sweetened non-alcoholic beverage due to an accident, breakdown or force majeure was officially detected and proven by the taxable person;

b) referred to in paragraph (1)(c) on the date on which the competent authority which seized the sweetened non-alcoholic beverage as a sample for the purposes of official control, official testing or official investigation issued the official certificate.

(9) The tax refund provided for in paragraph (8) shall be claimed by submitting a tax refund claim and documentary proofs of the loss or seizing of the sweetened non-alcoholic beverage. The tax refund claim may be submitted by electronic means, as provided in the Tax Procedure Code, no later than four years after the end of the calendar year in which the taxable person referred to in paragraph (1)(b) or (c) became entitled to the tax refund pursuant to paragraph (8); the taxable person is also required to indicate in the tax refund claim the bank account number to which the tax refund is to be remitted.

(10) The tax authority shall refund the tax to the taxable person that has submitted a tax refund claim under paragraph (9) within 30 days following the submission date of the claim and the documentary proofs of the loss or seizing of the sweetened non-alcoholic beverage; if a request for rectification of deficiencies in the submitted claim or its enclosures is sent within the time limit for tax refund pursuant to the Tax Procedure Code,¹⁷⁾ the time limit for tax refund shall be suspended from the date of receipt of the request until the deficiencies have been rectified.

(11) If the tax authority grants the tax refund claim submitted under paragraph (9) in full, no decision shall be issued. If the tax authority refuses the tax refund claim submitted under paragraph (9) or grants the claim only partially, the refundable tax, if any, shall be refunded within ten days following the date on which the respective decision becomes final.

(12) The tax refund under

a) paragraph (5) shall be remitted to the current account or deposit account opened and notified to the tax authority under the relevant legislation;¹⁸⁾ if the exporter or the taxable person referred to in paragraph (1)(d) does not have such an account, the tax authority shall refund the tax to the account that the exporter or the taxable person referred to in paragraph (1)(d) has indicated in the tax return referred to in paragraph (4);

b) paragraph (10) shall be remitted to the current account or deposit account indicated in the tax refund claim.

(13) The procedures for tax refund under paragraph (5) or (10) shall be governed by the Tax Procedure Code.¹⁹⁾

Section 12

Record-keeping and storing of records

(1) The taxpayer shall be required to keep specific records for each tax period to such extent as is necessary for the proper assessment, and adjustment, where appropriate, of the tax. The records must be broken down by the individual supplies of the sweetened non-alcoholic beverage on which the tax is chargeable pursuant to Section 6(1), the individual acquisitions of the sweetened non-alcoholic beverage from a foreign territory on which the

tax is chargeable pursuant to Section 6(2) and the matters referred to in Section 7(3), and must contain, in particular:

- a) the trade name of the sweetened non-alcoholic beverage;
- b) the respective Combined Nomenclature code;
- c) the taxable amount;
- d) data demonstrating the determination of the tax rate pursuant to Section 8;
- e) the tax rate;
- f) the business name of the acquirer of the sweetened non-alcoholic beverage and the address of the acquirer's registered office, or of their place of business if the acquirer of the sweetened non-alcoholic beverage is a natural person; the foregoing shall not apply if the taxpayer issued a cash receipt upon supply of the sweetened non-alcoholic beverage within the territory of the country and the receipt represents a payment receipt within the meaning of the relevant legislation;²⁰⁾
- g) the business name of the person that supplied the sweetened non-alcoholic beverage to a foreign territory and the address of that person's registered office, or the address of their place of business if the person that supplied the sweetened non-alcoholic beverage to a foreign territory is a natural person;
- h) the business name of the person that returned the sweetened non-alcoholic beverage and the address of that person's registered office, or the address of their place of business if the acquirer of the sweetened non-alcoholic beverage is a natural person;
- i) the amount of the sweetened non-alcoholic beverage returned by the person referred to in subparagraph (h);
- j) the amount of the sweetened non-alcoholic beverage returned to the person referred to in subparagraph (g) and documents proving the dispatch or transport of the sweetened non-alcoholic beverage to the person referred to in subparagraph (g);
- k) data demonstrating the determination of the adjustment to the taxable amount.

(2) In addition to the records referred to in paragraph (1), the taxpayer shall be required also to keep detailed records for each tax period of the total manufactured quantity of a sweetened non-alcoholic beverage, the total quantity of a sweetened non-alcoholic beverage acquired from a foreign territory, the quantity of a sweetened non-alcoholic beverage supplied within the territory of the country that involved dispatch or transport to a foreign territory, the total manufactured and received quantity of a beverage containing added sugar or a sweetener that is an article classified under the Combined Nomenclature code 2009, 2202 10 00, 2202 91 00 or 2202 99 19, and the total manufactured and received quantity of a concentrated substance containing added sugar or a sweetener which requires preparation prior to consumption as a sweetened non-alcoholic beverage by adding water, ice or carbon dioxide.

(3) An exporter shall be required to keep records of the acquisition of a demonstrably taxed sweetened non-alcoholic beverage and of the supply of the sweetened non-alcoholic beverage within the territory of the country that involved dispatch or transport to a foreign territory, which records must be kept to such extent so as to allow the tax authority to verify the correctness of a tax refund claim. The records must include, in particular:

- a) the trade name of the sweetened non-alcoholic beverage;
- b) the relevant Combined Nomenclature code;
- c) data on the acquired quantity of a demonstrably taxed sweetened non-alcoholic beverage referred to in subparagraph (a);
- d) the business name of the taxable person that supplied the demonstrably taxed sweetened non-alcoholic beverage to the exporter and the address of that person's registered office, or of their place of business if the taxable person is a natural person;
- e) a copy of the invoice or other document proving the acquisition of the sweetened non-alcoholic beverage by the exporter for consideration;
- f) the business name of the acquirer of the sweetened non-alcoholic beverage and the address of that person's registered office, or of their place of business if the acquirer of the sweetened non-alcoholic beverage is a natural person;
- g) the quantity of a sweetened non-alcoholic beverage supplied within the territory of the country that involved dispatch or transport to a foreign territory;
- h) data relevant to the amount of the tax refund claimed, in particular the quantity of the acquired demonstrably taxed sweetened non-alcoholic beverage supplied within the territory of the country that involved dispatch or transport to a foreign territory and the applicable tax rate pursuant to Section 8;
- i) a copy of the invoice or other delivery document proving the supply of the sweetened non-alcoholic beverage by the exporter to a foreign territory for consideration;
- j) documents proving the dispatch or transport of the sweetened non-alcoholic beverage to a foreign territory and the receipt of the sweetened non-alcoholic beverage by the acquirer in the foreign territory;
- k) data on the quantity of the sweetened non-alcoholic beverage that was fully or partially returned after the supply within the territory of the country that involved dispatch or transport to a foreign territory took place.

(4) A taxable person referred to in Section 11(1)(d) shall be required to keep records of the acquisition of a demonstrably taxed sweetened non-alcoholic beverage that has been used within the territory of the country for the manufacture of another sweetened non-alcoholic beverage or an alcoholic beverage that is subject to excise duty to such extent that the tax authority is able to verify the correctness of a tax refund claim. The records must include, in particular:

- a) the trade name of the sweetened non-alcoholic beverage;
- b) the relevant Combined Nomenclature code;
- c) data on the acquired quantity of a demonstrably taxed sweetened non-alcoholic beverage;
- d) the business name of the taxable person that has supplied the demonstrably taxed sweetened non-alcoholic beverage to a taxable person referred to in Section 11(1)(d), and the address of that person's registered office, or their place of business if the taxable person that has supplied the demonstrably taxed sweetened non-alcoholic beverage is a natural person;
- e) a copy of the invoice or other document proving the acquisition of the sweetened non-alcoholic beverage for consideration;
- f) data demonstrating the determination of the amount of the tax refund claimed, in particular the quantity of the acquired demonstrably taxed sweetened non-alcoholic beverage and the applicable tax rate pursuant to Section 8;
- g) the trade name and the quantity of the manufactured sweetened non-alcoholic beverage, or the trade name and the quantity of the manufactured alcoholic beverage that is subject to excise duty.

(5) A person referred to in paragraph (1), (3) or (4) shall be required to keep records referred to in paragraph (1), (3) or (4) and a taxpayer shall be required to keep records referred to in paragraph (2) at least until the end of the period during which the right to impose the tax lasts pursuant to the Tax Procedure Code²¹⁾ and, upon the request of the tax authority, deliver the records to the tax authority by electronic means in the manner provided in the Tax Procedure Code.

Section 13

Registration obligation and notification obligation

(1) A taxpayer that has been assigned a tax identification number under the Tax Procedure Code,²²⁾ shall be required to notify this fact to the tax authority within five days following the date on which the tax became chargeable for the first time pursuant to Section 6. Based on the notification submitted, the tax authority shall immediately register the taxpayer for the tax; the tax authority shall not issue a decision to that effect.

(2) A taxpayer that has not been assigned a tax identification number under the Tax Procedure Code shall be required to submit a tax registration application to the locally competent tax authority within five days following the date on which the tax became chargeable for the first time pursuant to Section 6. The tax authority shall register the taxpayer within ten days following the submission of the tax registration application and shall assign a tax identification number to the taxpayer and an account number of the tax authority maintained for the taxpayer. The tax registration decision cannot be appealed.

(3) A taxpayer that has decided to apply the tax chargeability option provided for in Section 6(2) shall be required

a) to indicate his decision in the notification referred to in paragraph (1) or the tax registration application referred to in paragraph (2); or

b) to notify his decision to the tax authority by electronic means in the manner provided in the Tax Procedure Code no later than the end of the tax period in which his decision to apply the tax chargeability option was made if made after the submission of the notification referred to in paragraph (1) or after the submission of the tax registration application referred to in paragraph (2).

(4) A taxable person that intends to claim a tax refund under Section 11(3)(a) shall be required to submit to the competent local tax authority an application for registration as an exporter prior to the first supply of a demonstrably taxed sweetened non-alcoholic beverage that involves dispatch or transport to a foreign territory. The applicant shall be required to state in the application referred to in the first sentence the identification number of the food business operator provided for in the relevant legislation.²³⁾ The tax authority shall register the exporter within ten days following the submission of the tax registration application and shall assign a tax identification number to the exporter and an account number of the tax authority maintained for the exporter. The tax registration decision cannot be appealed.

(5) If any changes occur in the information provided when fulfilling the notification obligation referred to in paragraph (1) or upon the registration referred to in paragraph (2) or paragraph (4), the taxpayer's or the exporter's action shall be governed by the Tax Procedure Code.²⁴⁾

(6) The tax authority shall cancel the tax registration referred to in paragraphs (1) and (2) on the basis of

a) the taxpayer's application if the conditions for tax deregistration are fulfilled, in particular if the taxable person proves that it has ceased to manufacture a sweetened non-alcoholic beverage within the territory of the country or has ceased to be a supplier of a sweetened non-alcoholic beverage and reasonably supposes that this activity would not be resumed;

b) an application or *ex officio* if the person concerned has ceased to be a taxable person.

(7) The tax authority shall cancel the registration referred to in paragraph (4)

a) on the basis of an application if the exporter proves that it has ceased to carry out the supply of a sweetened non-alcoholic beverage within the territory of the country that involves dispatch or transport to a foreign territory and reasonably supposes that the supply would not be resumed;

b) on the basis of an application or *ex officio* if the person concerned has ceased to be a taxable person.

(8) The notification referred to in paragraph (1) or paragraph (5), the registration application referred to in paragraph (2) or paragraph (4) and the tax deregistration application referred to in paragraph (6) or paragraph (7) shall be submitted by electronic means on the appropriate form in accordance with the Tax Procedure Code.²⁵⁾

(9) The tax authority shall issue a decision on the tax deregistration under paragraph (6); if the decision is issued upon an application referred to in paragraph (6)(a), the legal entity or natural person shall cease to be a taxpayer on the date on which the decision becomes final. The decision on tax deregistration cannot be appealed. If the legal entity is dissolved without liquidation, the tax authority shall not issue a decision, and the legal entity shall cease to be a taxpayer on the date of its dissolution. The current taxation period shall end on the date on which the legal entity or natural person ceases to be a taxpayer.

(10) If the taxpayer dies, the legal successor shall file a tax return within three months of the end of the last tax period, which is the tax period in which the taxpayer died, and pay the tax within the same period; the tax authority shall not issue a decision on deregistration.

(11) For deregistration under paragraph (7), the tax authority shall issue a decision; if the decision is issued upon an application referred to in paragraph (7)(a), the legal entity or natural person shall cease to be an exporter on the date on which the decision becomes final. If the legal entity is dissolved without liquidation, the tax authority shall not issue a decision, and the legal entity shall cease to be an exporter on the date of its dissolution. The decision on deregistration referred to in the first sentence cannot be appealed.

Section 14

Cooperation of official food control authorities and the tax authority's procedures

(1) An official food control authority²⁶⁾ shall be required to provide cooperation to the tax authority upon its request if doubts arise during the course of tax administration performance regarding the correctness of

- a) an application of tax rate pursuant to Section 8; or
- b) a tax refund claim made under Section 11.

(2) If the official food control authority establishes during the course of official food control performance under the relevant legislation²⁷⁾ that the composition of the sweetened non-alcoholic beverage does not correspond to that on which the taxpayer's determination of the tax rate under Section 8(2) was based, the official food control authority shall be required to notify the finding to the competent local tax authority without delay. Together with the notification, the official food control authority shall deliver an official record with information on the findings of the official food control and traceability investigation²⁸⁾ along with related documentation.

(3) If the findings of the official food control indicate that the taxpayer may have applied to a sweetened non-alcoholic beverage an incorrect tax rate pursuant to Section 8(2), the

tax authority shall be required to take action in accordance with the Tax Procedure Code¹⁵⁾ without undue delay.

Section 15

Transitional provisions

(1) The tax governed by this Act shall not be chargeable if the first supply of the sweetened non-alcoholic beverage in the territory of the country took place before 31 December 2024.

(2) Where the taxable person was required to prepare financial statements under the relevant legislation²⁹⁾ for the accounting period immediately preceding the date of entry into force of this Act which are subject to verification by an auditor³⁰⁾ and the taxable person acquired in the period from 1 July 2024 to 31 December 2024 a quantity of sweetened non-alcoholic beverage referred to in Section 2(a) point (1), point (2) or point (3) that exceeds 1.25 times the quantity of the sweetened non-alcoholic beverage referred to in Section 2(a) point (1), point (2) or point (3), as applicable, acquired by that person in the period from 1 July 2023 to 31 December 2023, the taxable person shall be required, no later than 31 January 2025, to take an inventory³¹⁾ as of 31 December 2024 of the stocks of the sweetened non-alcoholic beverage according to the breakdown provided in Section 2(a) points (1) to (3).

(3) The determination of the quantity of a sweetened non-alcoholic beverage referred to in Section 2(a) point (1), point (2) or point (3) acquired by a taxable person referred to in paragraph (2) in the period from 1 July 2023 to 31 December 2023 and the period from 1 July 2024 to 31 December 2024 shall be governed by Section (7)(1) and (2).

(4) A sweetened non-alcoholic beverage referred to in Section 2 (a) point (1), point (2) or point (3) in a quantity corresponding to the positive difference between the quantity of the sweetened non-alcoholic beverage referred to in Section 2 point (1), point (2) or point (3), as applicable, acquired in the period from 1 July 2024 to 31 December 2024, and 1.25 times the quantity of that sweetened non-alcoholic beverage referred to in Section 2 point (1), point (2) or point (3), as applicable, acquired in the period from 1 July 2023 to 31 December 2023 (hereinafter “positive difference”) shall be deemed supplied by the taxable person referred to in paragraph (2) for the first time on 01 January 2025 in the quantity kept by that taxable person on stock as of 31 December 2024, as determined through the inventory taken under paragraph (2).

(5) The tax on the sweetened non-alcoholic beverage which is deemed, pursuant to paragraph (4), supplied for the first time on 01 January 2025 in the quantity kept by the taxable person on stock as of 31 December 2024, as provided in paragraph (4), shall be chargeable on 31 March 2025; the chargeable tax shall be reduced by the quantity of the sweetened non-alcoholic beverage deemed, pursuant to paragraph (4), supplied for the first time on 01 January 2025 in the quantity kept by the taxable person on stock as of 31 December 2024, as provided in paragraph (4), which was in the period from 1 January 2025 to 31 March 2025 demonstrably dispatched or transported to a foreign territory by a taxable person referred to in paragraph (2) and which was demonstrably destroyed or

deteriorated, or seized as a sample for the purposes of official control, official testing or official investigation. The taxable person referred to in paragraph (2) shall be required to report the final chargeable tax in the tax return in which the taxpayer is obliged to determine the tax pursuant to Section 9; the taxpayer shall be required to file the tax return by electronic means in the manner provided in the Tax Procedure Code for the calendar month of March 2025, or for the tax period of March 2025 if this person is a taxpayer, by 25 April 2025. A tax return shall be accompanied by the inventory list³²⁾ produced in the inventory taken under paragraph (2) and, if a chargeable tax reduction is applied under paragraph (2) on a quantity of the sweetened non-alcoholic beverage on account of a matter referred to in the first sentence after the semicolon, evidence proving that matter. A taxable person referred to in paragraph (2) shall be required to pay the tax within the time limit for filing a tax return under the second sentence; if such person is not a taxpayer as of 31 March 2025, the person shall not be required to file a tax registration application under Section 13(1) or (2) for that reason.

(6) If the tax has become chargeable under paragraph (5),

a) an adjustment of the taxable amount by a taxable person referred to in paragraph (2) that is not a taxpayer as of 31 March 2025 shall be governed, *mutatis mutandis*, by Section 7 paragraph (3)(a), paragraph(4) and paragraph (5);

b) a refund of tax on a demonstrably taxed sweetened non-alcoholic beverage referred to in paragraph (5) to a taxable person referred to in paragraph (2) shall be governed, *mutatis mutandis*, by Section 11 and Section 12 paragraphs (3) to (5); the taxable person referred to in paragraph (2) shall be required to prove that the tax was paid in accordance with the relevant legislation.³³⁾

(7) If the quantity of a sweetened non-alcoholic beverage referred to in Section 2(a) point (1), point (2) or point (3) kept on stock as of 31 December 2024 by a taxable person referred to in paragraph (2), as determined through the inventory taken under paragraph (2), exceeds the quantity corresponding to the positive difference, the quantity of the sweetened non-alcoholic beverage which is deemed, pursuant to paragraph (4), supplied for the first time on 01 January 2025 in the quantity kept by that taxable person on stock as of 31 December 2024, as provided in paragraph (4), which was after 31 December 2024 demonstrably dispatched or transported to a foreign territory by the taxable person referred to in paragraph (2) and which was demonstrably destroyed or deteriorated, or seized as a sample for the purposes of official control, official testing or official investigation, shall be determined, for the purposes of paragraphs (5) and (6), at the ratio of this positive difference to the total quantity of the sweetened non-alcoholic beverage referred to in Section 2(a) point (1), point (2) or point (3) kept on stock as of 31 December 2024.

(8) The provision of Section 6(2) shall apply to a sweetened non-alcoholic beverage acquired from a foreign territory which is intended for the first supply of the sweetened non-alcoholic beverage within the territory of the country after 31 December 2024; if the sweetened non-alcoholic beverage acquired from a foreign territory before 31 December 2024 is deemed, pursuant to paragraph (4), supplied by a taxable person

referred to in paragraph (2) for the first time on 01 January 2025, no tax shall be chargeable on the sweetened non-alcoholic beverage under Section 6(1).

(9) A sweetened non-alcoholic beverage shall not be treated as a demonstrably taxed sweetened non-alcoholic beverage if the first domestic supply of the sweetened non-alcoholic beverage was made before 31 December 2024; if the batch number of the sweetened non-alcoholic beverage or the accompanying documentation of the sweetened non-alcoholic beverage indicates that the sweetened non-alcoholic beverage was manufactured by 31 December 2024, the sweetened non-alcoholic beverage shall be supposed not to be a demonstrably taxed sweetened non-alcoholic beverage.

Section 16

Final provision

This Act was adopted in accordance with a legally binding act of the European Union in the field of technical regulations.³⁴⁾

Article IV

This Act shall come into effect on 01 January 2025.

Peter Pellegrini *m.p.*

pp. Peter Žiga *m.p.*

Robert Fico *m.p.*

1) Article 2(2)(c), (d), (g) and (h) of Regulation (EU) No 609/2013 of the European Parliament and of the Council of 12 June 2013 on food intended for infants and young children, food for special medical purposes, and total diet replacement for weight control and repealing Council Directive 92/52/EEC, Commission Directives 96/8/EC, 1999/21/EC, 2006/125/EC and 2006/141/EC, Directive 2009/39/EC of the European Parliament and of the Council and Commission Regulations (EC) No 41/2009 and (EC) No 953/2009 (OJ L 181, 29. 06. 2013), as amended.

2) Section 2(7) of Act No 362/2011 on medicinal products and medical devices and on amendments to certain laws.

3) Section 2(d) of Act of the National Council of the Slovak Republic No 152/1995 on foodstuffs, as amended by Act No 211/2022.

4) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7. 9. 1987; Special Edition of the OJ, Chapter 2/Vol. 2), as amended.

5) Part A of Annex 1 to the Ordinance of the Ministry of Agriculture and Rural Development of the Slovak Republic No 37/2012 governing certain sugars.

- 6) Section 3(7) of the Ordinance of the Ministry of Agriculture and Rural Development of the Slovak Republic No 37/2012.
- 7) Part B, point 2 of Annex II to Regulation (EC) No 1333/2008 of the European Parliament and of the Council of 16 December 2008 on food additives (OJ L 354, 31. 12. 2008), as amended.
- 8) Section 3 of Act No 222/2004 on value added tax, as amended.
- 9) Article 9(1)(b) of Regulation (EU) No 1169/2011, as amended.
- 10) Section 13(5) of the Tax Procedure Code.
- 11) For example, Act of the National Council of the Slovak Republic No 152/1995, as amended.
- 12) Section 4 of Act No 530/2011 on excise duty on alcoholic beverages.
- 13) Article 4 of Regulation of the European Parliament and of the Council (EU) No 952/2013 laying down the Union Customs Code (recast) (OJ L 269, 10. 10. 2013), as amended.
- 14) Article 335(4) of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29. 12. 2015), as amended.
- 15) Section 17 of the Tax Procedure Code.
- 16) Section 68a of the Tax Procedure Code.
- 17) Section 13(8) of the Tax Procedure Code.
- 18) Section 90 of Act No 483/2001 on banks and on amendments to certain laws, as amended by Act No 492/2009.
- 19) Section 79 of the Tax Procedure Code.
- 20) Section 8(1) of Act No 289/2008 on the use of electronic cash registers and on amendments to Act of the Slovak National Council No 511/1992 on the administration of taxes and charges and on changes to the system of territorial financial authorities, as amended.
- 21) Section 69 of the Tax Procedure Code.
- 22) Section 67 of the Tax Procedure Code.
- 23) Section 6(1) of Act of the National Council of the Slovak Republic No 152/1995, as amended.
- 24) Section 67(9) and (12) of the Tax Procedure Code.
- 25) Section 67(1) of the Tax Procedure Code.
- 26) Section 23(1) and (2) of Act of the National Council of the Slovak Republic No 152/1995, as amended.
- 27) Article 2(1) of Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and

97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation) (OJ L 95, 7. 4. 2017), as amended.

28) Article 18 of Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety (OJ L 31, 1. 2. 2002), as amended.

29) Act No 431/2002 on accounting, as amended.

30) Section 19(1)(a), (b) and (d) of Act No 431/2002, as amended.

31) Section 29 of Act No 431/2002, as amended.

32) Section 30(2) of Act No 431/2002, as amended by Act No 352/2013

33) Section 55(4) of the Tax Procedure Code.

Ordinance of the Ministry of Finance of the Slovak Republic No 378/2011 on the method of identifying tax payment, as amended.

34) Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (codification) (OJ L 241, 17. 9. 2015).