Consumption Tax Trends* - Slovak Republic

VAT rate 2020
The Slovak Republic's standard VAT rate is 20.0%, which is above the OECD average. The average VAT/GST¹ standard rate in the OECD was 19.2% as of 31 December 2020. The previous standard VAT rate in the Slovak Republic was 19% in 2010. It changed to the current level in 2011. The Slovak Republic applies a reduced rate of 10% to a number of goods and services. Specific reduced VAT rates apply in the context of the Covid-19 pandemic. VAT was introduced in Slovak Republic in 1993 at a standard rate of 25.0%. Since then the minimum and maximum standard rates have been at 19.0% and 25.0% respectively.

VAT Revenue Ratio
The figures may not present the difference to the second decimal point accurately due to rounding

The Slovak Republic's VRR increased from 0.50 in 2016 to 0.52 in 2018. The lowest VRR was recorded in the year 1998 at 0.42 and the highest level in 2005 at 0.61.
Consumption Tax Trends 2020
VAT/GST and Excise Rates, Trends and Policy Issues

[oe.cd/vatgst-trends]

Consumption Tax Trends provides information on Value Added Tax/Goods and Services Tax (VAT/GST) and excise duty rates in OECD member countries.

It also contains information about international aspects of VAT/GST developments and the efficiency of this tax. It describes a range of other consumption taxation provisions on tobacco, alcoholic beverages and motor vehicles.

International VAT/GST Guidelines

[oe.cd/international-vat-gst-guidelines]

The International VAT/GST Guidelines present a set of internationally agreed standards and recommended approaches to address the issues that arise from the uncoordinated application of national VAT systems in the context of international trade.

They focus in particular on trade in services and intangibles, which poses increasingly important challenges for the design and operation of VAT systems worldwide.

They notably include the recommended principles and mechanisms to address the challenges for the collection of VAT on cross-border sales of digital products that had been identified in the context of the OECD/G20 Project on Base Erosion and Profit Shifting (the BEPS Project).


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