

Slovakia

13th Directive (86/560/EEC) VAT refunds

I. RECIPROCITY AGREEMENTS – Article 2(2)

1. Does your country have any reciprocity agreements?

No

2. If yes, what countries are included in the reciprocity agreements?

Not applicable

3. What is the equivalent third country tax to which the reciprocity agreements relate?

Not applicable

4. What goods and services are allowable under the reciprocity agreements?

Not applicable

5. Are there any specific or additional rules applicable in relation to the reciprocity agreements?

Not applicable

6. If your country has no reciprocity agreements, do you still allow refunds?

The Article 58 (4) of the 222/2004 Coll. Act on VAT as amended states that “the entitlement to refund shall not be held by a foreign person of a third country, if the country in which this person has his seat, fixed establishment or domicile does not refund the tax to taxable persons who are taxpayers under this Act”. Otherwise a refund is allowed.

II. TAX REPRESENTATIVES – Article 2(3)

7. Does your country require the appointment of a tax representative?

No, it's optional.

8. What conditions are imposed when appointing a tax representative?

The tax may be refunded via the foreign person's representative, provided that this representative submits to the tax office a proxy authorising him to act as such.

III. REFUND ARRANGEMENTS – Article 3(1)

9. What are the time limits that are applied for making a claim?

The claim has to be filed no later than 6 months from the end of the calendar year. In case the claimed amount exceeds SKK 8.000 for three calendar months, the claim can be filed before the expiry of the calendar year.

10. What periods are eligible for a refund?

Three calendar months if the claimed amount exceeds 8.000 SKK, otherwise a calendar year.

11. Where shall the applications be made?

At the Tax Office Bratislava I

12. What is the minimum amount of VAT that can be refunded?

The minimum refund is 1.000 SKK

13. How can the applicant receive an application form?

The form is in Annex II to the Act 222/2004 Coll. on VAT as amended or through the web page

<http://www.drsrc.sk/drsrc/english/document.html>

14. What languages may be used for completion of the form?

Slovak language

15. What information is requested on the application form? Please could you provide a copy of the form or a website link?

<http://www.drsrc.sk/drsrc/english/document.html>

16. Is any information optional? If yes, what information?

No

17. Who is authorised to sign the application form?

The applicant or the foreign person's representative when appointed

18. What evidence is required to support an application?

Original invoices and certificate of status of taxable person (Annex III of Act 222/2004 Coll. on VAT as amended)

19. What time-limits does your country apply to making a refund?

The Tax Office Bratislava I shall make a decision on the application for refund within six months of the day of filing the application. Where a foreign person files the application for refund for a period shorter than one calendar year, whilst not meeting the conditions for filing applications for a period shorter than one calendar year, the Tax Office Bratislava I shall decide on the application for refund within six months of the end of a calendar year, in which the application for refund was filed.

IV. ELIGIBILITY– ARTICLE 4(2)

20. Are there any other conditions applicable?

No

21. Are certain types of expenditure excluded and if so which?

In general according to the 222/2004 Coll. Act on VAT as amended – Article 56(2)(d):

A foreign person is entitled to a tax refund provided that he purchases goods or services within the territory of the country or imports the goods for the purposes of his own business to be carried out outside the territory of the country under the assumption that this tax would be deductible should his business be carried out within the territory of the country.

And according to Article 49(7) the 222/2004 Coll. Act on VAT as amended:

A taxpayer may not deduct the tax in respect of:

- a) the purchase and lease of a passenger car; for the purposes of this Act, a passenger car shall mean a motor vehicle registered in the M1 category, 25.
- b) the purchase of passenger car accessories, including the assembly; for the purposes of this Act, accessories shall mean an electrical window lift control, a central door locking system, an air-conditioning system, a car radio set, a radio/cassette deck (MC/CD), a record player (MC/CD), loudspeakers, an antenna, an alarm and safeguarding system, an airbag, a top opening, an anti-locking device,
- c) the purchase of goods and services for the purposes of hospitality and entertainment,
- d) the purchase of returnable bottles except for returnable bottles sold from the country to another Member State or imported to the territory of a third country (§ 47),
- e) suspense items as per § 22(3).

V. MAJOR DIFFERENCES BETWEEN REFUNDS UNDER THE 13TH AND THE 8TH (79/1072/EEC) DIRECTIVE

22. What are the main procedural differences between applying for a VAT refund based on the 8th Directive and a refund based on the 13th Directive?

Invoices are returned to the applicant under the 8th directive procedure within 30 days from their submission, whilst the invoices are returned to the applicant under the 13th directive procedure together with the decision on the refund application.

23. Do certain types of expenditure give rise to refund under the 8th Directive but not under the 13th Directive? If yes, please specify the types of expenditure.

No