

Instruction

for Application for Refund of Value Added Tax to Foreign Person
according to Articles 56-58 of Act 222/2004 Coll. on Value Added Tax

1. Application for refund of value added tax to foreign person (hereinafter referred to as “the application”) can be submitted by an applicant on a form printed in any official language of the European Communities. The application shall be completed in Slovak language in block capitals.
2. The application shall be submitted to the address

Tax Office Bratislava I
Radlinského 37
P.O. Box 89
817 89 Bratislava 15
Slovak Republic
3. In the left top corner of the application the applicant shall write down the Identification Number assigned him by Tax Office Bratislava I after submission of his/her first application.
4. The applicant can submit the application if the total amount of value added tax for goods and services is more than SKK 1000 per calendar year.
5. The application shall be submitted at the latest by 30 June of the year following the calendar year to which the application refers. The period to which application refers cannot exceed one calendar year period.
6. The applicant can submit the application before the end of calendar year for the period shorter than one calendar year but the application has to refer to the period of at least three calendar months of one calendar year and the total amount of VAT for goods and services for this period may not be less than SKK 8000. When the applicant submitted the application in calendar year for the period shorter than one calendar year he/she can after the end of this calendar year submit the application for refund of VAT, which was not included in the application submitted during the calendar year, but it cannot exceed one calendar year period.
7. The applicant does not have any claim for VAT refund if
 - 7.1. VAT refers to goods, which have been dispatched or transported by him/her account from the Slovak Republic and supply of this goods should have been exempted from VAT according to Article 43 or Article 47 paragraph 2 of Act on Value Added Tax.
 - 7.2. VAT refers to travel services and the applicant applies special arrangement of applying VAT for travel agency,
 - 7.3. a third state (i.e. non-member state of the European Union), in which the applicant has his/her seat, place of business or place of residence (domicile), does not refund VAT to taxable persons who are taxpayers under the Act on Value Added Tax in the Slovak Republic.
8. In the point 9(a) of the application the applicant shall describe the nature of the activities for which he/she has acquired the goods or received the services referred to the point 10 (List of invoices and import documents) of the application (e.g. participation in the international fair– place and time of the action, stand number; or international transport of goods- from, to and on date).
9. The applicant shall enclose a certificate of status of taxable person (specimen in Annex 3 of Act on Value Added Tax) issued by the official authority of the state, in which the applicant has his/her seat, place of business or place of residence (domicile). This certificate provides evidence that the applicant is taxpayer of value added tax or similar tax of consumption in the state. However, if the Tax Office Bratislava I has already received such evidence, the applicant does not have to submit a new evidence within one year period from the issue date of the previous certificate.
10. The applicant shall also enclose the originals of the invoices issued by taxpayer quoting the amount of value added tax in SKK and in the case of import of goods the relevant import documents and documents proving payment of tax shall be enclosed.
11. Transport services and related ancillary services exempted from value added tax (point 9(b) of the application) are those carried out in connection with international transport of goods (transit, export and import of goods) if the certain conditions are met (Article 47 paragraph 6, Article 48 paragraph 8, of the Act on Value Added Tax).

12. If value added tax shall be refunded to the applicant on the basis of incorrect data, Tax Office Bratislava I shall have right to ask for reimbursement of such VAT and impose a penalty in amount of 50% of refunded VAT amount.
If the applicant does not reimburse wrongfully refunded VAT, Tax Office Bratislava I shall have the right to refuse other applications for VAT refund within two calendar years following the submitting of the application for VAT refund on the basis of incorrect data.
13. Tax Office Bratislava I shall refund VAT in SKK on bank account in the Slovak Republic or at cost of the applicant on bank account abroad.
14. Tax Office Bratislava I can refund VAT also via the applicant's representative if the representative submits to Tax Office Bratislava I the power of attorney with officially authentic applicant's signature.
The power of attorney shall be written in Slovak language. Officially authentic translation can also be accepted.