

**Act  
No. 222/2004 Coll.  
ON VALUE ADDED TAX**

as amended by

Act No. 350/2004 Coll.  
Act No. 651/2004 Coll.  
Act No. 340/2005 Coll.  
Act No. 523/2005 Coll.  
Act No. 656/2006 Coll.  
Act No. 215/2007 Coll.  
Act No. 593/2007 Coll.  
Act No. 378/2008 Coll.  
Act No. 465/2008 Coll.  
Act No. 83/2009 Coll.  
Act No. 258/2009 Coll.  
Act No. 471/2009 Coll.  
Act No. 563/2009 Coll.  
Act No. 83/2010 Coll.  
Act No. 490/2010 Coll.  
Act No. 331/2011 Coll.  
Act No. 406/2011 Coll.  
Act No. 246/2012 Coll.  
Act No. 440/2012 Coll.  
Act No. 360/2013 Coll.  
Act No. 218/2014 Coll.  
Act No. 268/2015 Coll.  
Act No. 297/2016 Coll.  
Act No. 334/2017 Coll.  
Act No. 369/2018 Coll.  
Act No. 368/2019 Coll., 317/2019 Coll., 318/2019 Coll.  
Act No. 344/2020 Coll.

The National Council of the Slovak Republic has resolved upon the following Act:

Basic Provisions

§ 1

Scope of Legislation

This Act arranges the value added tax (hereinafter the „tax“).

§ 2

Subject of Tax

(1) The subject of this tax is

- a) supply of goods for consideration within the territory of the country effected by a taxable person, who acts in the capacity of a taxable person,
- b) provision of a service (hereinafter the „supply of service“) for consideration within the territory of the country effected by a taxable person, who acts in the capacity of a taxable person,
- c) acquisition of goods for consideration within the territory of the country from another Member State of the European Union (hereinafter the „Member State“),
- d) importation of goods into the territory of the country.

(2) For the purposes of this Act

- a) the territory of the country shall mean the territory of the Slovak Republic,
- b) the territory outside the country shall mean the territory which is not within the country,
- c) the territory of European Union shall mean the territory of the country and the territories of other Member States, which have been defined by laws of these Member States for taxation purposes as the territory of those Member States,
- d) the territory of third countries shall mean the territory, which is not the territory of the European Union.

(3) For the purposes of this Act, taxable transactions originating in the Principality of Monaco or intended for the Principality of Monaco shall be treated as transactions originating in France or intended for France and transactions originating in the Isle of Man or intended for the Isle of Man shall be treated as transactions originating in the United Kingdom of Great Britain and Northern Ireland or intended for the United Kingdom of Great Britain and Northern Ireland.

## § 3

### Taxable Person

(1) A taxable person shall be any person who independently carries out any economic activity as per paragraph (2), whatever the purpose or results of that activity.

(2) An economic activity (hereinafter the „business“) shall mean any activity, from which an income is accrued and which includes the activities of producers, traders and persons supplying services including mining, construction and agricultural activities, activities carried on as a free-lance occupation in accordance with separate regulations,<sup>1)</sup> intellectual creative activity and sporting activity. Business is also considered to be the use of tangible property and intangible property with a view to obtaining income from the property; if the property is the common property of spouses, its use with a view to obtaining income is considered to be business in equal proportion of each spouse, unless the spouses decide otherwise.

(3) The execution of activities based on an industrial relation, a state-industrial relation, function or other similar relation, when a natural person is obliged to adhere to instructions or orders creating a relation of subordination and super ordination from the point of view of conditions of the executed activities and conditions of remuneration, is not considered an independent execution of activities according to paragraph (1); *if a taxable person has VAT identification number assigned for application of the special tax scheme under § 68b (2), the tax office shall assign the same VAT identification number to that taxable person. Effective from 1 July 2021.*

(4) Government authorities and their organizations, government funds, local government authorities and their organizations fully funded from the state budget and other legal persons that are bodies of public authority, are not considered to be taxable persons when they act in the scope of their main activity, nor when they receive payments in conjunction with that activity, with the exception of when such an activity significantly violates or may significantly violate economic competition, and with the exception when they perform activities specified in Annex 8 and such activities are not performed in a negligible scope. The administration of State Material Reserves of the Slovak Republic<sup>2)</sup> is a taxable person within the scope of the purchase and sale of state material reserves.

(5) Any person who incidentally supplies a new means of transport (§ 11(12)) from the territory of the country to another Member State and such a new means of transport is dispatched or transported to the purchaser by such a person or by the purchaser or for their account, shall be a taxable person for the purpose thereof.

### Registration Obligation

## § 4

(1) A taxable person who has his seat, place of business or fixed establishment within the territory of the country, and, in the absence of such place, who has domicile or habitual residence within the territory of the country, and who achieved a turnover of EUR 49,790 for not more than 12 preceding consecutive calendar months, shall be obliged to file a tax registration application with a tax office. A taxable person shall be obliged to file the tax registration application within the 20th day of a calendar month following the month in which he achieved the turnover in accordance with the first sentence.

(2) An application for tax registration may also be filed by a taxable person that did not reach the turnover according to paragraph (1).

(3) If a legal entity or a natural person who has submitted the tax registration application pursuant to paragraph (1) or paragraph (2) is a taxable person pursuant to §3 the tax office shall register that person, issue a certificate of tax registration and assign a tax identification number to that person. The tax office shall register that person within 21 days following the date of delivery of the tax registration application. The taxable person becomes a VAT payer on the day stated in the certificate of the tax registration (hereinafter the “taxpayer”).

(4) Those who become the taxpayer include also:

- a) a legal entity or a natural person who acquires within the territory of the country tangible property and intangible property in the taxpayer's acquired enterprise, or a part thereof, constituting an independent organisational branch – effective from the acquisition date of the enterprise, or a part thereof,
- b) a taxable person which is a legal successor to the taxpayer wound up without liquidation - effective from the date of becoming the taxpayer's legal successor,
- c) a taxable person that supplies a construction, a part thereof or a building land or receives a payment prior to such supply - effective from whichever of the dates occurs earlier, provided that the supply is to generate a turnover pursuant to paragraph (1) above, excluding supply of a construction, a part thereof, or a building land which are exempt under §38(1) or (7),
- d) a taxable person under § 8(7) first sentence, not applying the special tax scheme under § 68b – effective from the supply date of goods supplied within the territory of the country.

(5) For the purposes of this Act, a fixed establishment shall mean a permanent place of business, which is staffed and equipped as required for the pursuit of business.

(6) For the purposes of this Act, domicile shall mean the address of permanent residence of a natural person within the territory of the country and, for a natural person not having a permanent residence within the territory of the country; the domicile shall mean his permanent residence outside the country.

(7) For the purpose of this Act, turnover is considered to be the value, exclusive of tax, of goods and services supplied within the territory of the country, except for the value of goods and services that are exempt from tax according to §§28 to 36 and according to §§40 to 42. The value of the supplied insurance services that are exempt from tax under §37 and of financial services that are exempt from tax under §39 shall not be included in the turnover, provided such services are rendered as ancillary services upon the supply of goods or services. The turnover shall not include the value of incidentally supplied tangible property except for inventories and the value of incidentally supplied intangible property.

(8) The taxpayer mentioned in paragraph (4) above shall notify the tax office of the event on the basis of which he/she became a taxpayer; the tax office shall be notified and the documents proving the facts shall be submitted within ten days from occurrence of the event. The tax office shall examine the facts of the case and compare the same with the data in the notification and in the documents and if the notification and the documents are found correct and accurate, then, within ten days from receiving the notification and the documents proving the facts reported in the notification, the tax office shall register the taxpayer, issue the VAT registration certificate for the taxpayer, and shall assign the VAT identification number to the taxpayer. If the tax office does not register the person, the tax office shall issue a decision thereof. No appeal shall lie against such decision.

#### § 4a

(1) More taxable persons who have their seat, place of business or fixed establishment within the territory of the country and are connected financially, economically and organisationally (hereinafter the "member of the group", may be deemed as a single taxable person (hereinafter the "group").

(2) Financially connected taxable persons are persons, one or more of which is (are) controlled by a controlling person.<sup>4a)</sup>

(3) Economically connected taxable persons are persons, the principal activities of which are mutually dependent or who share a common economic objective or one of them operates, in whole or in part, activities that are beneficial to one or more members of the group.

(4) Organisationally connected taxable persons are persons, if in their management or control participates at least one identical person.

(5) A taxable person may be a member of one group only. If the seat, place of business or fixed establishment of the taxable person, who is a member of a group, is located outside the territory of the country, such units located outside the territory of the country may not constitute part of the group. Membership in a group is prohibited for a taxable person on which the petition for bankruptcy has been filed or to whom restructuring has been permitted.

#### § 4b

(1) Members of a group may apply for the tax registration of the group (hereinafter the "registration of the group"). The application for the registration of the group shall contain:

a) business name and address of the seat, place of business or fixed establishment of each member of the group,

b) tax identification number of each member of the group, if such number has been assigned in the territory of the country,

c) tax office locally competent for each member of the group,

d) business name and address of the seat, place of business or fixed establishment of the member of the group who was appointed by members of the group to represent it in issues concerning the application of this tax (hereinafter the "group representative"),

e) signatures of the statutory representatives of all members of the group.

(2) The application for the registration of the group shall be submitted to the tax office which is locally competent for the group representative. If the taxable persons prove their compliance with conditions under § 4a, the tax office shall register the group, assign a tax identification number to the group and issue a tax registration certificate to each member of the group. The group becomes a taxpayer as of the date of its registration, whereby tax registration certificates and tax identification numbers of the individual members of the group shall cease to be valid. The members of the group are obliged to return the tax registration certificates to the tax office within ten days after the registration of the group. The group falls under local jurisdiction of the tax office, in the district of which the group representative's seat, place of business or fixed establishment is located.

(3) The tax office shall register the group as of 1 January of the calendar year following the day on which the application for the registration of the group was submitted. Where the application for the registration of the group is submitted after 31 October of a calendar year, the tax office shall register the group as of 1 January of the second calendar year following the submission of the application.

(4) The group representative shall act on behalf of the group. The rights and obligations of the individual members of the group arising from this Act are transferred to the group as of the date of its registration. The members of the group are jointly and severally liable, in respect of the period of membership in the group, for the group's obligations arising from this Act and a separate regulation<sup>33)</sup>; such liability shall survive the dissolution of the group or withdrawal of a member from the group. The tax office may request the payment of the outstanding tax amount and sanctions related to the breach of group's obligations under this Act and a separate regulation<sup>33)</sup> from any member of the group.

(5) A member of the group may also be any other taxable person as long as such person meets the conditions under § 4a. Application for a change of group registration due to a new member joining the group shall be filed by the group representative. The tax office shall change the registration of the group as of the first day of the third calendar month following the calendar month in which the application for a change of group registration was submitted. The tax registration certificate and tax identification number of the joining member shall expire as of the date of group registration change. The member who joined the group is obliged to return the tax registration certificate to the tax office within ten days after the day of change of group registration. The rights and obligations hereunder of the taxable person who joined the group are transferred to the group on the day of change of the group registration.

(6) Where a member of the group decides to withdraw from the group or is required to withdraw from the group because the conditions under §4a are no longer met, the group representative shall be obliged to submit an application for a change of group registration immediately. The change of group registration shall be performed by the tax office no later than 30 days following the submission of the application for a change of group registration. The tax office locally competent for the withdrawing member of the group shall, as of the day of change of group registration, issue a tax registration certificate and assign a tax identification number to the withdrawing member of the group. The rights and obligations of the group arising from this Act are transferred to the withdrawing taxable person as of the day of change of group registration, in so far as they relate to taxable transactions effected and received by this taxable person.

(7) If any member of the group is wound up without liquidation, and the assets of such member of the group are transferred to the legal successor, the group representative is obliged to submit an application for a change of group registration immediately. If the legal successor meets the conditions under § 4a, the tax office shall change the registration of the group as of the day of legal successor's incorporation in the Commercial Register. If the legal successor fails to meet the conditions under § 4a, the rights and obligations hereunder of the group member who wound up without liquidation are transferred to his legal successor in so far as they relate to taxable transactions effected and received by the group member

who was wound up, as of the day on which such a member of the group wound up without liquidation; the tax office shall, as of the day of change of group registration, issue a tax registration certificate and assign a tax identification number to the legal successor.

## § 5

(1) A taxable person not having the seat, place of business, fixed establishment, domicile or habitual residence within the country (hereinafter referred to as a "foreign person") must file an application for tax registration at the Tax Office Bratislava before commencing an activity that is subject to tax except for importation of goods. The application for tax registration does not have to be filed by a foreign person delivering (rendering) only

- a) transport services and related supplementary services that are exempt from tax according to § 47 par. (6), (8), (10) and (12) and § 48 par. (8),
- b) services and goods and person liable for payment of tax is the recipient (§ 69 par. (2) to (4)),
- c) goods pursuant to §13(1)(e) and (f), and person liable for payment of tax is the taxpayer or person registered for tax according to § 7 or § 7a (§ 69 par. 9),
- d) goods from the territory of the country to another Member State, imported from the territory of third country, and the foreign person was represented by a tax representative according to § 69a, or goods supplied from the territory of the country to other Member State or to a third country, provided that the goods were acquired in the territory of the country from other Member State and the foreign person is represented by a tax representative according to §69aa
- e) goods within trilateral transaction according to § 45, where the person participates as the first customer
- f) goods and services, which are subject to special tax schemes pursuant to §68a through 68c where the member state of consumption is the Slovak Republic, or special schemes under provisions of an act valid in other member state pursuant to equal provisos like those in §68a through 68c where the member state of consumption is the Slovak Republic
- g) goods and services exempt from tax in accordance with § 28 through § 42
- h) goods and services exempt from tax in accordance with §48c (1) and (2).

(2) The Tax Office Bratislava is obliged to register the foreign person in accordance with paragraph (1), to issue the certificate on tax registration to it and immediately to assign an identification tax number to the taxable person, no later than seven days after receipt of the application for tax registration; if a foreign person already has a VAT identification number for application of the special scheme pursuant to § 68b (2), Tax Office Bratislava shall assign the same VAT identification number to this foreign person. The foreign person becomes a taxpayer on the day stated in the certificate on tax registration; this day shall not be later than 31 days after receipt of the application for tax registration.

§ 6 is omitted.

## §6a

### Change of taxpayer's registration

(1) A taxable person that is registered pursuant to §5 and no longer complies with the status of a foreign person shall be treated as a taxpayer registered pursuant to §4 as of the day on which it lost the status of a foreign person and continues to perform activities subject to the tax within the territory of the country. The taxable person is required to notify the tax office of the fact that it no longer complies with the status of a foreign person within ten days of the day on which it lost the status of a foreign person. In the notification, the taxable person shall state the day on which it lost the status of a foreign person, and the address of its seat, place of business, fixed establishment, domicile or habitual residence within the territory of the country.

(2) A taxable person that meets the requirements for registration pursuant to §5 and is registered pursuant to §4 shall be treated as a taxpayer registered pursuant to §5 as of the day on which it no longer had its seat, place of business, fixed establishment, domicile or habitual residence within the territory of the country; the taxable person is required to notify the tax office of this fact within ten days of the day on which it no longer had its seat, place of business, fixed establishment, domicile or habitual residence within the territory of the country.

(3) The tax office shall change the tax registration certificate pursuant to paragraph (1) or paragraph (2) as of the day of the event which triggered the change of registration namely within 30 days following the day of delivery of the notification according to paragraph (1) or paragraph (2).

## § 7

(1) Where a taxable person who is not the taxpayer or a legal entity who is not the taxpayer acquires goods from another Member State within the territory of the country, he shall be obliged to file with a tax office a tax registration application prior to the acquisition of the goods, whereby the total value of goods acquired from other Member States, excluding the tax, reaches EUR 14,000 in a calendar year.

(2) A tax registration application may be filed by a person under paragraph (1) also in the event that the value of goods acquired from other Member States, excluding the tax, does not reach EUR 14.000 in a calendar year.

(3) The tax office must register the person according to §§ 1 and 2 for tax, issue a certificate of tax registration, and allocate a tax identification number to the person without delay, within seven days from the day that the application for tax registration was delivered at the latest; *if a taxable person has VAT identification number assigned for application of the special tax scheme under § 68b (2), the tax office shall assign the same VAT identification number to that taxable person. Effective from 1 July 2021.*

(4) The tax registration application shall not be filed if the taxable person is registered for tax pursuant to §7a.

## §7a

(1) Where a taxable person who is not a taxpayer is the recipient of a service from a foreign person from another Member State in respect of which the taxable person is liable to pay tax under §69(3), the taxable person shall file a tax registration application with the tax office prior to the receipt of service; the taxable persons registered for tax purposes pursuant to §7 do not file tax registration application.

(2) Where a taxable person who is not a taxpayer and has a seat, place of business, fixed establishment, domicile or habitual residence in the territory of the country, supplies a service with the place of supply under §15(1) located in another Member State, and the recipient of that service is a person liable to pay the tax, the taxable person shall file a tax registration application with the tax office prior to the supply of service; the taxable person registered for tax purposes pursuant to §7 do not file tax registration application.

(3) The tax office shall register the persons referred to in paragraph (1) or (2) for tax, issue a certificate of tax registration, and allocate a tax identification number to such persons no later than within seven days of the delivery of the tax registration application; *if a taxable person has VAT identification number assigned for application of the special tax scheme under § 68b (2), the tax office shall assign the same VAT identification number to that taxable person.* **Effective from 1 July 2021.**

## Taxable Transactions

### § 8

#### Supply of Goods

(1) Supply of goods shall be

- a) the transfer of the right to dispose of tangible property as its owner, unless provided otherwise hereunder; for the purposes of this Act, the tangible property shall be movables and immovables, as well as electricity, gas, water, heat, refrigeration and similar intangibles, banknotes and coins, if these are sold for collectors' purposes at a price other than their nominal value or at a price other than their nominal value converted to the euro at a reference exchange rate determined and announced by the European Central Bank or by the National Bank of Slovakia<sup>5a)</sup> on the day preceding the day of the sale of banknotes and coins,
- b) the supply of a structure or its part under a contract for work or another business contract,
- c) the delivery of goods based on a lease agreement under which ownership title to the subject-matter of the lease agreement is acquired, at the latest, upon the payment of the last instalment.

(2) Supply of goods shall also be the transfer of an ownership right to tangible property for reward or consideration on the basis of a decision issued by a government authority or under the law.

(3) Where the taxpayer supplies goods for his personal consumption, supplies goods for personal consumption of his staff, supplies goods free of charge or supplies goods for another purpose but business and where, on purchase of such goods or part thereof or self-generation of such goods or part thereof, the tax was fully or partly deducted, such supply of goods shall be considered as supply for consideration. The free-of-charge supply of goods for business purposes whose value does not exceed EUR 17 per article, tax excluded, and the supply of free business samples shall not be considered as supply for consideration.

(4) Transfer of goods owned by a taxable person from the territory of the country to another Member State shall also be considered as supply of goods, provided that such goods have been dispatched or transported thereby or for his account to another Member State for business purposes. Such a transfer is considered as delivery of goods for consideration, except for the transfer of goods, fulfilling the requirements of the call-off-stock regime in accordance with § 8a, and except for transfer of goods:

- a) for the purposes of their installation or assembly by a taxable person or for his account in a Member State, in which the dispatch or transport of goods ends,
- b) for the purposes of *intra-Community distance selling of goods* by a taxable person in a Member State, in which the dispatch or transport of goods ends,
- c) for the purposes of supply of goods on board aircraft, ships or trains during passenger transport within the territory of the European Union,
- d) intended for export of goods to third countries,
- e) goods intended to be exported to another Member State by this taxable person, provided that the supply of such goods in a Member State, in which the dispatch or transport of goods ends, is exempt from the tax,
- f) for the purposes of valuation of goods or for the purposes of reworking, processing, repair or other similar activities physically carried out on such goods for this taxable person in a Member State, in which the dispatch or transport ends, under the assumption that upon the completion of these operations, the goods are returned to the territory of the country,
- g) for temporary use of such goods in a Member State, in which the dispatch or transport of goods ends, for the purposes of services to be rendered by this taxable person,
- h) for temporary use over a period not exceeding 24 months within the territory of another Member State, in which the importation of the same goods from the territory of a third a country would be considered as release for temporary use with the full exemption from an import duty,
- i) for the purpose of supplying gas by means of a natural gas system located in the territory of the European Union, or a network connected to such a system, supplying electricity and supplying heat or refrigeration by means of heating or cooling networks pursuant to §13(1)(e) and (f).

(5) At the moment when any of the conditions in accordance with paragraph (4) letters a) to i) cease to be met, such a transfer of goods is considered a delivery of goods for consideration.

(6) If a taxable person procures the purchase or sale of goods on the basis of a consignment or a similar contract, under which he acts in his own name for another person's account (hereinafter the „consignment contract“) it shall hold that such a taxable person purchases or sells the goods.

*(7) If a taxable person facilitates<sup>5ab)</sup> supply of goods in the territory of the European Union made by a taxable person not residing in the territory of the European Union to a person other than the taxable person, using an electronic communication interface, such as an electronic marketplace, electronic platform, electronic portal or other similar electronic means, it shall be understood that the goods were received and supplied by that taxable person. If a taxable person facilitates<sup>5ab)</sup> distance sale of goods imported from the territory of third countries in consignments, the intrinsic value<sup>5ac)</sup> of which does not exceed EUR 150, using an electronic communication interface, such as an electronic marketplace, electronic platform, electronic portal or other similar electronic means, it shall be understood that the goods were received and supplied by that taxable person.*

**Effective from 1 July 2021.**

## § 8a

(1) For the purpose hereof, call-off stock regime shall mean a situation when the following conditions are met:

- a) goods are sent or transported by the taxpayer or on his behalf by a third party from the territory of the country to other Member State, aiming to deliver the goods later, after the transportation is completed, to a taxable person who is eligible to acquire title to the goods in accordance with the agreement made by and between the taxable person and the taxpayer,
- b) the taxpayer dispatching or transporting goods pursuant to letter a) above, does not have a seat or a fixed establishment in the Member State to which the goods were dispatched or transported,
- c) the taxable person to whom the goods are to be supplied, is identified for VAT purposes in the Member State, to which the goods are dispatched or transported, and, at the moment when the dispatch or the transportation of the goods began, the taxpayer referred to in letter a) above knows the taxable person's business name and VAT identification number assigned by the Member State,
- d) the taxpayer entered the transfer of the goods in the records kept in accordance with § 70(2)(g),
- e) In the recapitulative statement referred to in § 80 (1)(e), the taxpayer indicated the VAT identification number assigned to the taxable person, who is to acquire the goods, by the Member State to which goods are dispatched or transported.

(2) If the conditions under paragraph (1) above are met and the right to dispose of the goods as the owner thereof is transferred within the time limit defined in paragraph (3) below, then, while the right to dispose of the goods as the owner thereof is being transferred to the taxable person in accordance with paragraph (1) (c) or paragraph (5), it shall apply that a tax-exempt supply of goods in accordance with § 43 (1) is regarded as being made by the taxpayer dispatching or transporting the goods, or on his behalf the goods have been dispatched or transported by a third party from the territory of the country to other Member State.

(3) If, within 12 month period, after transportation of goods is completed in the Member State to which the goods were dispatched or transported, those goods are not supplied to the taxable person which should be supplied to pursuant to paragraph (1) (c) or paragraph (5), then, the transfer pursuant to § 8(4), the first sentence, is regarded as being carried out on the day following after the lapse of 12 month period, except for circumstances listed in paragraph (6).

(4) The transfer pursuant to § 8 (4), the first sentence, shall not be regarded as carried out if:

- a) the right to dispose of the goods as the owner thereof has not been transferred and the goods are returned back to the territory of the country within the time limit pursuant to paragraph (3) above, and
- b) the taxpayer dispatching or transporting the goods pursuant to paragraph (1) (a) indicated the return of the goods in the records pursuant to § 70 (2) (g).

(5) If, within the time limit defined in paragraph (3) above, the taxable person pursuant to paragraph (1) (c) is replaced by other taxable person, then the transfer pursuant to § 8 (4), the first sentence, shall not be regarded as being completed at the moment of the replacement if

- a) the conditions pursuant to paragraph (1), applicable considering the replacement of the taxable person, are met, and
- b) the taxpayer dispatching or transporting the goods pursuant to paragraph (1)(a), indicated the replacement of the taxable person
  1. in the records pursuant to § 70 (2)(g) and
  2. in the recapitulative statement pursuant to § 80 (1)(f).

(6) As of the moment when, during the time limit pursuant to paragraph (3) above, any of the conditions referred to in paragraphs (1) and (5) ceases to be met, then the transfer pursuant to § 8 (4) first sentence shall be regarded as completed. If the goods are supplied to a person other than the taxable person pursuant to paragraph (1) (c) or paragraph (5), it shall be regarded as non-compliance with the conditions under paragraphs (1) and (5) starting from the moment immediately preceding the completion of the supply. If goods are dispatched or transported to other Member State than the Member State, from which the goods were initially dispatched or transported, then, it is regarded as non-compliance with conditions under paragraphs (1) and (5) starting from the moment immediately preceding the commencement of the dispatching or transportation of the goods. In case of destruction, loss or theft of the goods, it shall be regarded as non-compliance with the conditions under paragraphs (1) and (5) starting from the date of the destruction, loss or theft of the goods; if the date cannot be specified, then it shall be the date when it was found out that the goods have been destroyed or are missing.“.

## § 9

### Supply of Service

(1) Supply of service shall be any performance, which is not supply of goods in accordance with § 8, including

- a) transfer of the right to intangible property, including the provision of a right to industrial or another intellectual property,
- b) the provision of a right to use tangible property,
- c) the assumption of an obligation to refrain from an act or to tolerate an act or situation,
- d) a service supplied on the basis of an authorisation or decision issued by a government authority or in pursuance of the law.

(2) The use of tangible property owned by the taxpayer, at the purchase or self-generation of which the tax has fully or partly been deductible, for personal consumption of the taxpayer or his staff or for a purpose other than the taxpayer's business shall be considered as supply of service for consideration, with the exception of the use of property in respect of which tax was deducted in accordance with §49(5) or §49a within the scope of using the property for business purposes or the deducted tax was adjusted pursuant to §54a.

(3) Supply of a service made free of charge, other than the one under paragraph (2) for personal consumption of the taxpayer or his staff or a purpose other than the taxpayer's business shall be considered as supply of service for consideration, with exception of the service supplied free of charge to a delegating institution or to an acceptant of the volunteer activity under a separate act <sup>5aa)</sup>.

(4) If a taxable person procures supply of a service in his own name for another person, it shall hold that this taxable person has himself received and supplied the service.

## § 9a

### Supply of goods and services when using a voucher

(1) For the purpose of this Act:

a) voucher means an instrument where there is an obligation to accept it as consideration or its part for a supply of goods or provision of a service and where the goods or services to be supplied or identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms and conditions of use of such instrument,

b) single-purpose voucher means a voucher where the place of supply of the goods and services to which the voucher relates, and the VAT due on those goods and services are known at the time of issue of the voucher,

c) Multi-purpose voucher means a voucher, other than a single purpose voucher.

(2) Each transfer of a single-purpose voucher made by a taxable person acting in his own name shall be regarded as a supply of the goods or supply of services to which the voucher relates. The actual handing over the goods or the actual provision of services in return for a single-purpose voucher accepted as consideration or part of consideration shall not be regarded as an independent transaction.

(3) Where a transfer of a single-purpose voucher is made by a taxable person, acting in the name of another taxable person, that transfer shall be regarded as a supply of goods or provision of services to which the voucher relates made by the other taxable person in whose name the taxable person is acting.

(4) Where the supplier of goods or services is not the taxable person who, acting in his own name, issued the single-purpose voucher, that supplier shall however be deemed to have made the supply of the goods or services related to that voucher to that taxable person.

(5) The actual handing over of the goods or the actual provision of the services in return for a multi-purpose voucher accepted as consideration or part of it by the supplier shall be subject to tax. Each preceding transfer of this multi-purpose voucher shall not be subject to tax.

(6) Where a transfer of multi-purpose voucher is made by a taxable person other than the supplier of goods or supplier of services pursuant to the paragraph 5, any supply of services supplied in connection with the transfer of the multi-purpose voucher made by this taxable person such as distribution service or promotion service shall be subject to tax.

## § 10

(1) The sale of an enterprise or of its part forming a separate organisational branch and the investment of an enterprise or of its part forming a separate organisational branch as a non-monetary contribution towards a business corporation or a co-operative shall not be considered as supply of goods and supply of a service, provided that the acquirer is the taxpayer or becomes the taxpayer in accordance with § 4(4), except for cases where the acquirer solely or prevalingly supplies goods and services exempt from the tax under §§ 28 to 41; this exemption does not apply to the sale or investment of an enterprise or its part by the taxpayer who solely or prevalingly supplies goods and services exempt from the tax under §§ 28 to 41.

(2) The following is not considered to be the supply of services

a) the issuing of a security by the issuer,

b) the assignment of a receivable,

c) the achievement of interest from financial means in a bank account, if the taxpayer is not a bank.

## § 11

### Acquisition of Goods in the Territory of the Country from another Member State

(1) For the purposes of this Act, the acquisition of goods within the territory of the country from another Member State shall mean the acquisition of the right to dispose as owner of movable tangible property dispatched or transported to the acquirer by the supplier or the acquirer or for their account into the territory of the country from another Member State.

(2) The acquisition of goods within the territory of the country from another Member State shall be subject to the tax, provided that

a) the acquirer is a taxable person, who acts in the capacity of a taxable person, a legal entity who is not a taxable person or a foreign person identified for tax purposes in another Member State, and

b) the supplier is a person identified for tax purposes in another Member State who supplied goods for consideration, except for supply of goods with installation or assembly by the supplier or for his account and except for intra-Community distance sale of goods.

(3) Also subject to the tax shall be the acquisition by any person of a new means of transport for consideration within the territory of the country from another Member State.

(4) The acquisition of goods within the territory of the country from another Member State shall not be subject to the tax, provided that

a) the supply of such goods within the territory of the country would be exempt from the tax under § 47 (7) to (10).

b) the acquirer is a taxable person who is not the taxpayer and who is not registered for taxation purposes under § 7 or a legal entity who is not a taxable person and who is not registered for taxation purposes under § 7, and at the same time the total value of the goods acquired has not reached EUR 14,000 over the previous calendar year and will not reach this value in the current calendar year either.

(5) The provision of paragraph (4) letter b) shall not apply to the acquisition of goods which are subject to excise duty, where under a separate regulation<sup>6)</sup> the liability to pay the excise duty within the territory of the country is incurred by the acquirer.

(6) The value of EUR 14,000 as per paragraph (4) letter b) shall include the total value of the goods acquired, excluding the tax payable or paid in a Member State, from which the goods have been dispatched or transported; this value shall not include the value of new means of transport and the value of goods subject to excise duty.

(7) The acquirer as per paragraph (4) letter b) may decide to tax the acquisition of goods before reaching the value of EUR 14,000 and he shall notify a tax office of this decision of his in writing when filing a tax registration application (§ 7). The acquirer shall be obliged to apply such taxation of the goods for a period of at least two calendar years.

(8) Considered as the acquisition of goods for consideration within the territory of the country from another Member State shall also be the use of such goods by a taxable person for the purposes of his business, which have been dispatched or transported by himself or for his account to the territory of the country from a Member State, in which a taxable person has, as part of his business, produced, extracted, processed, purchased, acquired these goods from another Member State or imported from the territory of a third country, provided that the relocation of the goods from the territory of the country to another Member State was considered as supply of goods for consideration in accordance with § 8(4).

(9) The acquisition of goods for consideration within the territory of the country from another Member State also includes the allocation of goods to armed forces of a State, which is a party to the North Atlantic Treaty, for their use or for use by civilian staff accompanying them, provided that such goods have not been purchased in accordance with the general rules on taxation in the Member State of allocation, and provided that the importation of these goods was not exempt from tax pursuant to §48(6).

(10) Where goods acquired by a legal entity who is not a taxable person are dispatched or transported from the territory of a third country and imported by this person to another Member State and the place of destination of the goods dispatched or transported is the territory of the country, such goods shall be considered as dispatched or transported from the Member State of importation.

(11) For the purposes of paragraph (12) a means of transport shall be

- a) a land motor vehicle with the engine displacement of more than 48 cm<sup>3</sup> or the power greater than 7.2 kW intended for passenger and freight transport,
- b) a vessel longer than 7.5 m intended for passenger and cargo transport, with the exception of a sea-going vessel exempt from the tax under § 47(8),
- c) an airplane whose take-up weight is greater than 1 550 kg, intended for passenger and cargo transport, with the exception of an airplane exempt from the tax under § 47(10).

(12) For the purposes of this Act, a new means of transport shall be

- a) a land motor vehicle in accordance with paragraph (11) letter a), provided that it has not travelled more than 6 000 km or, at the time of its supply, six months have not yet lapsed since its first introduction in operation,
- b) a vessel as per paragraph (11) letter b), provided that it has not been used on waters for more than 100 hours or, at the time of its supply, three months have not yet lapsed since its first introduction in operation,
- c) an airplane as per paragraph (11) letter c), provided that it has not yet flown more than 40 operating hours or, at the time of its supply, three months have not yet lapsed since its first introduction in operation.

(13) For the purposes of this Act, a person identified for tax purposes in another Member State shall be a person to whom the tax identification number has been assigned in another Member state and Member state that issued this tax identification number can be identified by this number.

#### § 11a

*Call-off stock acquisition of goods within the territory of the country from another Member State*

If goods are dispatched or transferred to the territory of the country from other Member State under call-off stock regime and the right to dispose of the goods as owner thereof is transferred within 12 months from completion of the transportation of the goods to the territory of the country, then, during the time when the right to dispose of the goods as owner thereof is transferred to the taxable person, it shall apply that the acquisition of the goods in the territory of the country from other Member State shall be regarded as made by the taxable person to whom the goods are supplied within the territory of the country.

#### § 12

Importation of Goods

Importation of goods shall mean the entry of goods into the territory of the European Union from the territory of third countries. As regards importation of goods into the territory of the country, the tax shall abide by the provisions of customs regulations, unless provided otherwise hereunder.

Place of Taxable Transaction

#### § 13

Place of Supply of Goods

- (1) The place of supply of goods,



- a) where the supply of goods is associated with dispatch or transport of the goods, shall be the place where the goods are at the time of the dispatch or transport to the person to whom the goods are to be supplied begins, save as exceptions pursuant to subparagraph b), paragraph 2 and § 14,
- b) where the supply of goods is associated with their installation or assembly by the supplier for his account, shall be the place where the goods are installed or assembled,
- c) if the goods are not dispatched or transported, shall be the place where the goods are when the supply takes place,
- d) when goods are supplied on board of aircraft, ship and trains during a part of passenger transport within the territory of the European Union, shall be the place where the passenger transport begins,
- e) in the event of supplying gas through a natural gas system located in the territory of the European Union, or a network connected to such a system, and in the event of supplying electricity and supplying heat or refrigeration by means of heating or cooling networks to the trader, the place of supply of goods is the trader's seat, place of business or the fixed establishment for which the goods are supplied, or if the trader does not have such a place, the place of supply of goods is his domicile or the place of habitual residence; for the purposes of this provision, the trader is a taxable person whose main activity in respect of the gas, electricity, heat or refrigeration purchased lies in their further sale, with its own consumption of these goods negligible.
- f) in the event of supplying gas through a natural gas system located in the territory of the European Union, or a network connected to such a system, and in the event of supplying electricity and supplying heat or refrigeration by means of heating or cooling networks to a person other than the trader pursuant to (e) above, the place of supply of goods is the place where the customer actually utilises and consumes these goods; if the customer does not actually consume the goods or part thereof, the non-consumed goods are considered as utilised and consumed in the place of the customer's seat, place of business or the fixed establishment, for which the goods are supplied, or if the customer does not have such a place, the place of supply of goods is his domicile or the place of habitual residence.

(2) If the dispatch or transport of goods begins within the territory of a third country, the Member State of importation shall be considered as the place of supply of goods by the importer (§ 69(8)) and as the place of eventual subsequent supplies of these goods.

(3) For the purposes of paragraph 1 subparagraph d), part of a transport of passengers effected in the European Union shall be deemed to be the part of the transport effected, without a stop in a third territory, between the point of departure and the point of arrival of the transport of passengers. The point of departure of the transport of passengers shall be considered as the first point of passenger embarkation foreseen within the Community. The point of arrival of the transport of passengers shall be considered as the last point of disembarkation of passengers foreseen within the Community. In the case of a return trip, the return leg shall be considered to be a separate transport for the purposes of determining the place of supply of goods.

#### §13a

(1) If the same goods are subject to a number of consecutive supplies and the goods are dispatched or transported from one Member State to another Member State directly from the first supplier to the end customer in the chain of supplies, then the dispatch or transportation of the goods shall be ascribed only to the supply made for the intermediary. If the intermediary notifies to its supplier its VAT identification number assigned to him by the Member State from which the goods were dispatched or transported, the dispatch or transportation of the goods shall be assigned only to the supply of goods made by the intermediary.

(2) For the purpose of paragraph (1) the intermediary is the supplier who is not the first supplier in the chain of supplies and dispatches or transports the goods, or on his behalf the goods are dispatched or transported by a third party.

(3) The assignment of the transportation pursuant to paragraphs (1) and (2) shall also apply to dispatch or transportation of goods by the first customer, or on his behalf, in accordance with § 45 (1)(d).

#### § 14

##### *Place of supply in distance selling of goods*

(1) For the purpose of this act, the following definitions shall apply:

a) *distance sales of goods within the territory of the European Union shall mean supply of goods dispatched or transported by or on behalf of the supplier, including where the supplier is involved indirectly in the transport or dispatch of the goods,<sup>6aaa)</sup> from a Member State other than the one in which the dispatch or transport of the goods to the customer ends, provided that*

1. *the goods are supplied to a taxable person or a legal entity who is not a taxable person, whose acquisitions of goods within the territory of the country from other Member State are not subject to VAT pursuant to §11(4), or to a person other than a taxable person,*
2. *the goods supplied are neither new means of transport nor goods supplied including installation or assembly made by or on behalf of the supplier,*

b) *distance sale of goods imported from the territory of third countries shall mean supply of goods dispatched or transported by or on behalf of the supplier, including where the supplier is involved indirectly in the transport or dispatch of the goods, from the territory of third countries to a customer in a Member State, provided that the following conditions are met:*

1. *the goods are supplied to a taxable person or a legal entity who is not a taxable person, whose acquisitions of goods within the territory of the country from other Member State are not subject to VAT pursuant to §11(4), or to a person other than a taxable person,*
2. *the goods supplied are neither new means of transport nor goods supplied including installation or assembly made by or on behalf of the supplier.*

(2) *For distance sales of goods within the territory of the European Union, the place of supply shall mean the place where the goods are located when the dispatch or transport of the goods to the customer ends, unless §16a (1) states otherwise.*

(3) For distance selling of goods imported from the territory of third countries to a Member State other than the one in which the dispatch or transport of the goods to the customer ends, the place of supply shall mean the place where the goods are located when the dispatch or transport of the goods to the customer ends.

(4) For distance selling of goods imported from the territory of third countries to a Member State, in which the dispatch or transport of the goods to the customer ends, the place of supply is in that Member State, if the supply is subject to the special scheme referred to in § 68c.

(5) Paragraphs 2 through 4 above shall not apply to supply of goods under §66 (1) a) through c), if the supply is covered by the special scheme under §66.

(6) If the taxable person receives and supplies the goods pursuant to §8(7), the dispatch or transport of the goods shall be attributed to supply made by that taxable person.

**Effective from 1 July 2021**

## Place of Supply of Service

### §15

(1) The place of supply of a service to a taxable person acting as such shall be the place where that person has a seat or place of business and, if the service is provided to the fixed establishment of a taxable person, the place of supply shall be the place where that person's fixed establishment is located. If the taxable person who receives such service has no seat, place of business or fixed establishment, the place of supply shall be that person's domicile or habitual residence.

(2) The place of supply of a service to a person other than the taxable person shall be the place where the service supplier has a seat or place of business and, if a service is supplied from the fixed establishment of a service supplier, the place of that fixed establishment shall be the place of supply. If the service supplier has no seat, place of business or a fixed establishment, the supplier's domicile or habitual residence shall be the place of supply.

(3) Unless §16 provides otherwise, the place of supply of a service shall be determined according to paragraph (1) or (2).

(4) For the purposes of determining the place of supply of a service pursuant to paragraphs (1) and (2) and §16:

- (a) a taxable person which also performs activities that are not subject to tax pursuant to paragraphs (1)(a) or (b) of §2 shall be deemed taxable person in respect of all services supplied to it;
- (b) a legal person which is not a taxable person and which is identified for tax purposes shall be deemed taxable person.

### § 16

(1) The place of supply of services connected with immovable property, including the services of estate agents and of experts, accommodation services, the granting of rights to use immovable property and services for the preparation and coordination of construction work, such as the services of architects and of persons providing on-site supervision, shall be the place where the immovable property is located.

(2) The place of supply of a service consisting in short-term hiring of a means of transport shall be the place where the means of transport is actually put at the disposal of the customer; "short-term hiring" shall mean the continuous possession or use of the means of transport throughout a period of not more than 30 days and, in the case of vessels, not more than 90 days. In the case of hiring a means of transport other than the short-term hiring to a person other than a taxable person, the place of supply of a service is the place of seat, domicile or habitual residence of that person, with the exemption of hiring of a pleasure boat in case of which the place of supply of a service is the place where the pleasure boat is physically handed over to the customer, provided that the supplier has its seat or establishment at that place.

(3) The place of supply of cultural, artistic, sporting, scientific, training, educational, entertainment and similar services, such services at fairs and exhibitions including their organisation and the ancillary services related thereto and admission to these events, if such services are supplied to a person other than the taxable person, shall be the place where such services are physically rendered. If services related to the admission to cultural, artistic, sporting, scientific, educational, entertainment and similar services, such as services at fairs and exhibitions, and the ancillary services related to such admission, are supplied to the taxable person, the place of supply of such services is the place where these events actually take place.

(4) The place of supply of passenger transport shall be the place where the transport takes place and, if the transport takes place in more than one state, it shall be deemed supplied in those states in proportion to the distances covered.

(5) The place of supply of the transport of goods between Member States to persons other than taxable persons shall be the place of departure of the transport of goods.

(6) The place of supply of the transport of goods, other than the transport of goods between Member States pursuant to paragraph (7), to persons other than taxable persons, shall be the place where the transport takes place and, if the transport takes place in more than one state, it shall be deemed supplied in those states in proportion to the distances covered.

(7) For the purposes of paragraphs (5) and (6):

- (a) the transport of goods between Member States shall mean the transport of goods in respect of which the place of departure and the place of arrival are situated within the territories of two different Member States;
- (b) the place of departure of the transport of goods shall mean the place where the goods transport actually begins, irrespective of the distances covered to reach the place where the goods are located;
- (c) the place of arrival of the transport of goods shall be the place where the goods transport actually ends.

(8) The place of supply of ancillary transport services, such as loading, unloading, handling and similar activities, if such services are supplied to persons other than taxable persons, shall be the place where such services are physically carried out.

(9) The place of supply of services consisting of the valuations of and work on movable tangible property, if such services are supplied to persons other than taxable persons, shall be the place where such services are physically carried out.

(10) The place of supply of restaurant and catering services, other than the restaurant and catering services referred to in paragraph (11), shall be the place where such services are physically provided.

(11) The place of supply of the restaurant and catering services which are physically provided on board of ships, aircraft or trains during the section of a passenger transport operation within the European Union shall be the place where the passenger transport begins.

(12) For the purposes of paragraph (11), the section of a passenger transport operation effected within the European Union shall mean the section between the point of departure and the point of arrival of the passenger transport operation without a stopover outside the European Union. The point of departure of a passenger transport operation shall mean the first scheduled point within the European Union for passenger embarkation, including after a stopover outside the European Union, where applicable. The point of arrival of a passenger transport operation shall mean the last scheduled point of disembarkation within the European Union of passengers who embarked in the European Union, including before a stopover outside the European Union, where applicable. In the case of a return trip, the return leg shall be considered to be a separate transport for the purposes of determining the place of the service supply.

(13) The place of supply of a service consisting of the mediation of goods or services by a person acting in the name and for the account of another person, supplied to a person other than taxable person, shall be the same as the place of supply or acquisition of goods or services that are subject to mediation.

*(14) For telecommunication services, radio and television broadcasting services and electronic services supplied to an entity other than a taxable person, the place of supply shall be the person's seat, residential address or the place where the person usually resides, unless §16a (1) states otherwise.*  
**Effective from 1 July 2021**

(15) The place of supply of the services referred to in paragraph (16), including the adoption of an obligation to refrain from their pursuit or exercise, in whole or in part, where such services are supplied to a person other than taxable person who has a seat, domicile or habitual residence outside the European Union, shall be the place where that person has a seat, domicile or habitual residence.

(16) The services in respect of which the place of supply shall be determined pursuant to paragraph (15) are the following:

- (a) transfer and assignment of copyrights, patents, licences, trade-marks and similar rights;
- (b) advertising services;
- (c) consultancy, engineering, technical, legal, accounting, audit, translating, interpreting and other similar services, including services of data processing and provision of information;
- (d) banking, financial, insurance and reinsurance services, with the exception of the hire of safes;
- (e) the supply of staff;
- (f) lease of movable tangible property, except for the lease of means of transport, railway carriages and railway wagons, trailers, and semi-trailers;
- (g) provision of access to a natural gas system located in the territory of the European Union, to a network connected to such a system, an electricity grid, heating networks, cooling networks, transport or distribution by means of the above systems or networks and the supply of other directly related services.

(17) Electronically supplied services pursuant to paragraph (14) are namely the following:

- (a) web-site supply, web-site hosting, remote maintenance of programs and equipment;
- (b) supply of program applications (software) and updating thereof;
- (c) supply of images, text and information, and accessing of databases;
- (d) supply of music, films and games, including games of chance and gambling games, and of political, cultural, artistic, sporting, scientific and entertainment broadcasts and events;
- (e) distance teaching.

(18) Electronic service under paragraph (14) shall not mean communication via electronic mail between the service supplier and its customer.

(19) The telecommunications services referred to in paragraph (14) shall be services consisting of the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the related transfer or assignment of the right to use capacity for such transmission, emission or reception; telecommunications services shall also include provision of access to global information networks.

#### §16a

*Special place of supply rules for distance sales of goods within the territory of the European Union and special place of supply rules for certain services supplied to a person other than a taxable person*

*(1) For distance sales of goods within the territory of the European Union, the place of supply of goods shall be the place where the dispatch or transport of the goods starts and for telecommunication services, radio and television broadcasting services and electronic services provided to a person other than a taxable person, the place of supply shall be the place of the service provider's seat, place of business or fixed establishment, and if the service provider does not have any seat, place of business or fixed establishment, then the place of supply of the service shall be the service provider's residential address or the place where the service provider usually resides, provided that*

*a) the seat, place of business, fixed establishment, residential address or the place where the supplier of the goods or service provider usually resides, is in just one member state,*

*b) the goods is dispatched or transported to a member state other than the one under a) above or the service is provided to a person whose seat, residential address or the place where the person usually resides is in a member state other than the one under a) above and*

*c) total value of supplies under letter b) above, excluding tax, does not exceed EUR 10,000 in the current calendar year and, at the same time, in the prior calendar year, total value of supplies under letter b) above, excluding tax, does not exceed EUR 10,000.*

(2) If, during a calendar year, the limit under paragraph (1) c) above is exceeded, the place of supply is changed by supply of goods or services exceeding the limit, so that it shall be the place of supply of goods under § 14(2) and the place of provision of services is changed to be the service provision place under §16(14).

(3) The supplier of goods or the service provider meeting the conditions under paragraph (1) above, can decide for the goods supply place under §14(2) and services provision place under §16(14) and the supplier shall use the places of supply for at least two calendar years.

**Effective from 1 July 2021**

## § 17

### Place of Acquisition of Goods from another Member State

(1) The place of acquisition of goods from another Member State shall be the place where the goods are situated at the time when their dispatch or transport to the acquirer is ended.

(2) Where the acquirer of goods orders goods under the tax identification number assigned thereto by a Member State other than the Member State in which the dispatch or transport of goods ends, the place of acquisition of goods from another Member State shall be deemed to be the State which assigned the tax identification number to the acquirer, unless the acquirer gives proof that such acquisition was subject to the tax in the Member State where the dispatch or transport of goods ended. Paragraph (1) shall not be prejudiced thereby.

(3) If pursuant to paragraph (2) the acquirer gives proof that the acquisition of goods from another Member State was subjected to the tax in the Member State where the dispatch or transport of goods ended, he shall correct the taxable amount, whilst abiding, where appropriate, by § 25.

(4) The place of acquisition of goods from another Member State in the case of trilateral transaction as per § 45 shall be the place in accordance with paragraph (1), provided that

a) the first purchaser gives proof that he has acquired the goods for the purposes of their subsequent supply in another Member State where the dispatch or transport of goods ends, and the second purchaser is a person identified for tax purposes in the Member State where the dispatch or transport of goods ends and is a person liable to pay the tax,

b) the first purchaser meets his obligation to state the subsequent supply of goods in a recapitulative statement in accordance with § 80,

c) the first purchaser does not have a seat, a place of business, an establishment, a residence or does not usually reside in the Member State where the dispatch or transport of goods ends, and

d) the dispatch or transport of goods is effected in accordance with § 45(1a).

## § 18

### Place of Importation of Goods

(1) The place of importation of goods shall be a Member State within whose territory the goods are situated at the time of their entry into the territory of the European Union, save as the exemption in accordance with paragraph (2).

(2) Where on their entry into the territory of the European Union, the imported goods have the status of temporarily stored goods or are placed in a free zone or a free warehouse, or are released under customs warehousing, under inward processing procedures, under procedures for temporary importation with total exemption from import duty or external transit procedures, or are admitted into territorial waters, the place of importation shall be the Member State where such customs arrangements are terminated.

## Tax Liability

## § 19

### Tax Liability on Supply of Goods and Services

(1) A tax liability shall arise on the day of supply of goods. The day of supply of goods shall be the day on which the purchaser acquires the right to dispose of the goods as owner. As regards transfer or assignment of immovable property, the supply date shall be the day of handing over of the immovable property for use, provided that such date precedes the date of entry of title to the immovable property in the real estate register. As regards the supply of construction under a contract for work or another similar contract, the supply date shall be the day of handing over the construction. In the case of the supply of goods under § 8(1)(c), the day of supply of goods is the day on which the goods are handed over to the lessee.

(2) A tax liability shall arise on the day of supply of a service.

(3) If the supply of goods or services is partial or repeated, then such goods or services shall be deemed supplied at the latest as of the last day of the period to which the payment for the partial or repeated supply of goods or services relates, subject to exceptions in sub-paragraphs (a) to (e). A 'partial supply of goods or services' means the supply of goods or services that represents a part of the overall contracted supply. A 'repeated supply of goods or services' means the supply of the same type of goods or services at recurring periods agreed upon in advance.

### If

(a) the payment in respect of partially or repeatedly supplied goods or services, other than the service specified in sub-paragraph (b), has been agreed to cover a period longer than 12 calendar months, the goods or services shall be deemed supplied as of the last day of each 12<sup>th</sup> calendar month until the supply of the goods or services has been completed;

(b) the service with a place of supply according to §15(1), the recipient of which is liable to pay tax, is supplied partially or repeatedly over a period exceeding 12 calendar months and the payment has been agreed to cover a period longer than 12 calendar months, such service shall be deemed supplied as of the last day of each calendar year until the supply of the service has been completed;

(c) a taxpayer, in addition to rent, requests a separate payment for the exactly supplied quantities of electricity, gas, water and heat for each period of the repeated lease of a real property, these goods shall be deemed supplied as of the date on which the invoice by which the taxpayer seeks payment for their supply has been issued;

(d) electronic communication networks and electronic communication services are repeatedly supplied, along with electronic services, by persons authorised to provide such networks and services under a separate regulation<sup>6a)</sup>, no later than the day as of which the invoice has been issued and, if no invoice has been issued, no later than last day of the third calendar month following the calendar month in which the service was provided shall be deemed the date of service supply; the tax becomes chargeable as of the last day of the third calendar month following the month in which the service was provided; this exemption shall not apply to the repeatedly supplied electronic communication networks and electronic communication services and electronic services supplied together with them provided that the service recipient is liable to pay the tax,

e) goods exempt from tax pursuant to §43 are repeatedly supplied for a period longer than one calendar month, the goods shall be considered supplied upon the last day of each calendar month until such time as the supply of goods comes to an end.

(4) Where a payment is received prior to the supply of goods or service, a tax liability shall arise from the payment received on the payment receipt date.

(5) Where goods are supplied under a consignment contract, a tax liability shall arise to the consignee on the same day as to the consignor.

(6) In the case of a service procured pursuant to §9(4), including the procurement of repeatedly or partially supplied services, the service procured by a person acting in his own name shall be deemed supplied as of the date of the invoice issue by which the supplier seeks payment for the service or, if no invoice is issued, as of the last day of the third calendar month following the calendar month in which the service was supplied, the tax becomes chargeable as of the last day of the third calendar month following the calendar month in which the service was supplied; the day of service supply under this sub-paragraph shall not be determined if the service, with a place of supply under §15(1), is procured and the recipient of such service is liable to pay the tax. The tax liability of a copyright holder arises on the day when he/she receives a payment from the organization for collective copyrights administration, provided that the organization levies in its own name remunerations and compensations for the granting of the right to use the works on behalf of the copyright holder.

(7) Where goods are supplied via vending machines or other similar devices operated by coins, banknotes, stamps or other payment instruments surrogating for money, a tax liability shall arise on the day when the money or stamps are collected from the machine or the level of turnover is determined in some other way.

(8) Where goods are dispatched or transported from the territory of the country to another Member State and their dispatch conforms to the conditions for exemption from the tax pursuant to § 43 (1) to (4), the day on which the tax becomes chargeable is

a) the 15th day of a calendar month following the calendar month in which the goods were supplied, or

b) the invoice issue date, if the invoice is drawn up before the 15th day as per subparagraph a).

(9) If goods is dispatched or transported from the territory of the country to a place of destination in a third country (§ 47 par. (1) and (2)), the day of supply of goods is considered to be the day that the goods leaves the territory of European Union, confirmed by a customs authority in customs declaration or simplified customs declaration.

(10) The tax liability on returnable packages<sup>6aa)</sup> supplied to the market along with the goods arises for a taxpayer, who is the first one to market the returnable packages along with the goods in the territory of the country, on the last day of a respective calendar year, from the difference between the total number of returnable packages which the taxpayer was the first one to market along with the goods within the territory of the country and the total number of such returnable packages which were returned from the market within the territory of the country in the respective calendar year; if the difference in the respective calendar year is negative, the tax amount and the amount of tax shall be given with a minus (-) sign in a records pursuant to §70 and in a tax return. The taxpayer who, during the calendar year, is the first one to market returnable packages supplied along with the goods within the territory of the country and, at the same time, also supplies returnable packages along with the goods, which he is not the first one to market within the territory of the country, may not claim a negative difference in the tax return. The taxable amount is the product of the difference calculated in accordance with the first sentence and the amount of deposit for a returnable package laid down in a separate regulation<sup>6ab)</sup> as applicable on the last day of the respective calendar year, less the tax.

(11) *When goods are supplied by a taxable person facilitating intra-Community supply of goods and distance sales of goods under §8(7), and when goods are supplied to the taxable person, the payment receiving date is regarded as the goods supply date and the date of the chargeability.*<sup>6abc)</sup>

**Effective from 1 July 2021**

## § 20

### Tax Liability on Acquisition of Goods in the Territory of the Country from another Member State

(1) On acquisition of goods within the territory of the country from another Member State, a tax liability shall arise on

a) the 15th day of a calendar month following the calendar month, in which the acquisition of goods was effected, or

b) the invoice issue date, if the invoice is drawn up before the 15th day as per subparagraph a).

(2) Acquisition of goods within the territory of the country from another Member State shall be deemed to be effected, if such goods were deemed to be supplied in the territory of the country.

(3) On acquisition of a new means of transport within the territory of the country from another Member State by a person who is not registered for tax purposes, a tax liability shall arise on the day of acquiring the new means of transport.

## § 21

### Tax Liability on Importation of Goods

- (1) On importation of goods, a tax liability shall arise on
  - a) releasing the goods under free circulation arrangements,
  - b) releasing the goods under inward processing arrangements in the system of temporary admission,
  - c) releasing the goods under temporary importation procedures, with partial exemption from import duty,
  - d) in the case of re-exported goods, on releasing them into free circulation regime from outward processing regime,
  - e) illicit importation of goods,
  - f) withdrawing the goods from the customs supervisory authority,
  - g) in other cases when a customs debt on importation of goods arises.
- (2) A tax liability in respect of goods as per paragraph (1) shall arise on the day of receipt of a customs declaration for release of goods under the respective customs arrangements or on the day on which the customs debt arises in a way other than the receipt of the customs declaration. The tax shall fall due within the due date for a customs duty in accordance with customs regulations.
- (3) With regard to goods released to the temporary importation arrangements with partial exemption from import duty, the tax is calculated to the amount for which it would be calculated for the goods if the goods was released to the customs treatment for free circulation at the time of its release to temporary importation arrangements with partial exemption from import duty. After goods are released to the temporary importation arrangements with partial exemption from import duty, the customs office shall, without an undue delay, notify the person liable to pay the tax of the tax amount per the first sentence and the tax shall be due within ten days from notification of the tax amount.
- (4) If tax liability on imported goods arises pursuant to paragraph 1(c), the tax shall be reduced by the amount of tax paid when goods are released under free circulation arrangements, including final use, or after goods are released to the temporary importation arrangements with partial exemption from import duty.
- (5) Interest on late payment of tax charged on imported goods shall be calculated in accordance with customs regulations.

### Taxable Amount and Tax Rate

## § 22

### Taxable Amount in Respect of Supply of Goods and Services

- (1) In respect of supplies of goods and services, a taxable amount shall be everything which constitutes the consideration which has been or is to be obtained by the supplier from the recipient of the performance or another person in return for the supply of goods or service, less the tax. The taxable amount also includes the subsidy or contribution that the supplier received or is to receive for the price of goods or service.
- (2) The taxable amount as per paragraph (1) shall also include
  - a) other taxes, duties, levies and charges relating to the goods or service,
  - b) associated costs (expenses), such as commission, packing costs, transport and insurance costs charged by the supplier to the purchaser or customer.
- (3) The taxable amount as per paragraph (1) shall not include expenses paid on behalf and for the account of the purchaser or the customer, which the supplier charges to the purchaser or the customer (hereinafter the „suspense items“). Where the goods are supplied in returnable packages, the deposit charged on returnable packages supplied along with the goods shall not be included in the taxable amount as per paragraph (1).
- (4) Where at the time of supply of goods or service a price reduction or a discount for early payment is granted, the taxable amount shall be reduced for the sum of such discount.
- (5) In the case of the supply of goods in accordance with § 8 paragraph (3), the tax base is the price, for which the goods have been acquired including expenses related to their acquisition, and if the goods were made by their own activities, the tax base comprises the expenses for the creation of the goods by their own activities; in the case of the supply of goods, which are in accordance with special provision<sup>26)</sup> specified as depreciated assets, the tax base is the depreciated price of assets determined in accordance with the special provision<sup>30)</sup> and upon supply of goods acquired for a purpose other than resale with acquisition price equal to or lower than EUR 1700 and the useful life longer than one year, then the taxable amount shall be the net book value determined similarly as for assets subject to straight-line depreciation over four years. In the case of the supply of services in accordance with § 9 paragraphs (2) and (3), the tax base comprises the costs of services. Where the taxpayer has deducted the tax proportionally or has made adjustment of deduction, it shall be taken such facts into account when calculating the tax.
- into account (6) On relocation of goods in accordance with § 8(4), the taxable amount shall be the price at which the goods were acquired, including the costs associated with the acquisition, and in respect of self-generated goods, the taxable amount shall be the cost of self-generation of such goods, whilst in determining the taxable amount, paragraphs (2) and (3) shall be applied where appropriate.
- (7) If goods and services are delivered within the sale of a business or a part of a business forming a separate organizational unit, the tax base will be determined based on an agreed price related to individual transferred tangible property and intangible property and other individual values usable as property. The taxable amount may not be reduced for the liabilities passing onto the purchaser.
- (8) If, for the supply of goods or services to the persons who are in close relation with the taxpayer who supplies the goods or services, the consideration is lower than the open market value and the recipient of the supply is not a taxpayer or is a taxpayer who does not have a full right of deduction in respect of such goods or services, the taxable amount shall be the open market value. “Open market value” shall mean the amount that, in order to obtain the goods or services in question at the same marketing stage at which the supply of goods or services takes place, the

recipient of the supply would have to pay to an independent supplier within the territory of the country under conditions of fair competition. Where no comparable supply of goods or services can be ascertained, "open market value" shall mean the following:

- (a) in respect of the supply of goods, an amount that is not less than the purchase price of the goods in question or of similar goods or, in the absence of a purchase price, the cost of producing the goods in question at the time of supply;
- (b) in respect of the supply of services, an amount that is not less than the cost of providing the service.

(9) For the purposes of paragraph (8), the persons who are in close relation with the taxpayer shall mean:

- (a) the natural persons acting as statutory representatives of the taxpayer who supplies the goods or services, or as members of the statutory board of the taxpayer who supplies the goods or services, including natural person who are their direct subordinates;
- (b) the natural persons who are members of the supervisory board of the taxpayer who supplies the goods or services;
- (c) the persons owning or controlling, either directly or indirectly, at least 10 percent of the shares or ownership interests of the taxpayer who supplies the goods or services, including the natural persons acting as statutory representatives or members of the statutory board of such persons;
- (d) the persons in which at least 10 percent of shares or ownership interests are owned or controlled, either directly or indirectly, by the taxpayer who supplies the goods or services, including the natural persons who act as statutory representatives or members of the statutory board of such persons;
- (e) the persons who are members of the taxpayer which supplies the goods or services;
- (f) the natural persons who are in an employment relationship with the taxpayer who supplies the goods or services;
- (g) the natural persons related<sup>6ac)</sup> to the natural person referred to in (a), (b), (c), (d) or (f);
- (h) the legal persons whose statutory representative, shareholder or member also acts as statutory representative or partner of the taxpayer who supplies the goods or services;
- (i) the natural persons living in the same household with the taxpayer who supplies goods or services;<sup>24a)</sup>
- (j) the persons related<sup>6ac)</sup> to the taxpayer who is a natural person and who supplies the goods or services.

(10) Without prejudice paragraph 1 of this Section, the taxable amount of the supply of goods or services provided in respect of a multi-purpose voucher is consideration paid for the voucher less the amount of tax; if supplier does not dispose of information on the consideration the taxable amount is monetary value indicated on the multi-purpose voucher itself or in the related documentation less the amount of tax relating to the goods or services.

## § 23

### Taxable Amount in Respect of Acquisition of Goods in the Territory of the Country from Another Member State

- (1) The tax base in the case of goods from other member state acquired within the territory of the country in accordance with §§ 11 and 11a is determined in accordance with § 22 paragraphs (1) to (4), except for the acquisition of goods in accordance with paragraph (2).
- (2) On acquisition of goods within the territory of the country from another Member State pursuant to § 11(8), the taxable amount shall be determined in accordance with § 22(6).

## § 24

### Taxable Amount in Respect of Importation of Goods

- (1) On importation of goods, the taxable amount shall be the customs value of goods in accordance with customs regulations.
- (2) In so far as they are not already included in the customs value of goods, the taxable amount shall also include the following
  - a) taxes, duties and other payments outside the territory of the country and payable on importation of goods, with the exception of the tax to be assessed,
  - b) associated costs (expenses), such as commission, packing costs, transport and insurance costs incurred up to the first place of destination within the territory of the country.
- (3) The first place of destination within the territory of the country as per paragraph (2) letter b) shall be the place mentioned in the consignment note or any other transport document accompanying the goods imported into the territory of the country. In the absence of such indication, the first place of destination shall be taken to be the place of the first reloading of cargo in that country.
- (4) The taxable amount shall also include the costs (expenses) in accordance with paragraph 2 subparagraph b), which relate to transport of goods to a place of destination within the territory of the European Union other than the territory of the country, if this place is known at the time of importation of goods.
- (5) The taxable amount shall not include a reduction on the price of goods and a discount for an earlier payment of the price of goods.
- (6) On re-import of goods released to the free circulation regime from outward processing regime, the taxable amount shall be the value of processing operations executed in the third country and items as per paragraph (2); the value of processing operations shall not be included in the taxable amount if the processing services with the place of supply within the territory of the country according to § 15 (1).

## § 25

### Correction of Taxable Amount

(1) In respect of supply of goods or services and in respect of acquisition of goods within the territory of the country from another Member State, the taxable amount shall be adjusted when

- a) the supply of goods and services is fully or partially cancelled and when the supply of goods is fully or partially returned,
- b) the price of goods or services is reduced following the rise of a tax liability,
- c) the price of goods or services is increased.

(2) If, on acquisition of goods within the territory of the country from another Member State, the excise duty paid in the Member State from which the goods were dispatched or transported is refunded to the acquirer, the taxable amount shall be reduced for the amount of excise duty so refunded.

(3) The difference between the original taxable amount and corrected taxable amount and the difference between the original tax and corrected tax will be specified in the tax return for the tax period in which a document of correction of the taxable amount was made, and, if the taxable amount is corrected when acquiring a goods in the territory of the country from another Member State or upon delivery of a goods or service where the acquirer of the goods or recipient of the service are liable for payment of tax, the difference will be specified in the tax return for the tax period in which the acquirer of the product or recipient of the service receive a document of correction of the taxable amount. If a document concerning the taxable amount correction is not issued upon the correction of the taxable amount, the difference between the original taxable amount and the corrected taxable amount and the difference between the original tax and the corrected tax shall be specified in the tax return for the tax period in which the event triggering the correction of the taxable amount has occurred.

(4) On the basis of an application, a customs authority shall refund or waive the tax in respect of importation of goods in cases according to Articles 235 to 242 of Council Regulation (EEC) No 2913/1992, save the case where the taxpayer may deduct the tax on imported goods to the full extent; this exemption shall not apply to cases in accordance with Article 236 of Council Regulation (EEC) No 2913/1992.

(5) Where on importation of goods a tax liability arises within the territory of the country to a legal entity from another Member State who is not a taxable person, a customs authority shall refund this person the tax paid on the import, provided that

- a) concerned are the goods dispatched or transported from the territory of a third country and the place of destination of goods is a Member State other than the territory of the country, and
- b) this person establishes that the acquisition of goods was taxed in the Member State of destination of goods.

(6) The taxable amount and tax do not have to be corrected if the payer marks down the price of goods or services after the origination of tax obligation towards another payer, provided that both parties have agreed in writing on such a procedure.

(7) On correction of taxable amount the tax rate shall be applied which was valid in the time when tax liability arose on taxable transaction to which the correction of taxable amount is related.

## § 25a

### Correction of tax base if consideration for supplied goods or services is fully or partly unpaid

(1) The taxpayer who is liable to pay tax under § 69 par. 1, on supplied goods and services, is authorised to reduce the tax base if, after the date on which the tax becomes chargeable, the customer does not fully or partly pay for the supplied goods or services and the receivable resulting from the supply becomes uncollectible pursuant to par. 2 below.

(2) For the purposes of this Act, a receivable from supply of goods or services becomes uncollectible if:

a) The receivable is collected in distraint (enforcement) proceedings<sup>6(aca)</sup> and within 12 month period from commencement of the distraint proceedings remains unsatisfied; then the receivable shall be regarded as uncollectible from the day following the lapse of the 12-month period from the commencement of the distraint proceedings, in the outstanding amount;

b) The customer (debtor) undergoes bankruptcy proceedings<sup>6(acb)</sup> and

1. the bankruptcy proceedings are discontinued owing to lack of assets; the receivable shall be regarded as uncollectible from the date when the announcement of final validity of the resolution on discontinuation of the bankruptcy proceedings owing to lack of assets is published in the Commercial Bulletin,

2. the bankruptcy is cancelled owing to lack of assets; the receivable shall be regarded as uncollectible from the date when the announcement of final validity of the resolution on cancellation of the bankruptcy owing to lack of assets is published in the Commercial Bulletin

3. if the customer (debtor) is declared bankrupt; the receivable shall be regarded as uncollectible from the date when, and in the amount in which, the receivable is recognised in bankruptcy proceedings; if the taxpayer does not register the receivable in the bankruptcy proceedings, then the receivable shall be regarded as uncollectible from the date when the resolution on bankruptcy cancellation is published in the Commercial Bulletin, after fulfilment of the Final Proceeds Schedule and in the scope, in which the taxpayer proves that the receivable would not have been satisfied even if it were registered, provided that the receivable is not statute-barred as at that date,

c) if the customer (debtor) is subject to debt discharge proceedings<sup>6(acc)</sup> and

1. the bankruptcy is terminated because the bankrupt's estate is not sufficient to cover the costs of the bankruptcy proceedings; the receivable shall be regarded as uncollectible from the date when the resolution terminating the bankruptcy for the above-mentioned reason is published in the Commercial Bulletin, of,

2. if the customer (debtor) is declared bankrupt; the receivable shall be regarded as uncollectible from the date when, and in the amount in which, the receivable is recognised in bankruptcy proceedings; if the taxpayer does not register the receivable in bankruptcy proceedings, then the receivable shall be regarded as uncollectible from the date when the resolution on bankruptcy cancellation is published in the Commercial Bulletin after fulfilment of the Final Proceeds Schedule and in the scope, in which the taxpayer proves that the receivable would not have been satisfied even if it were registered, provided that the receivable is not statute-barred as at that date, or



3. the court imposes a payment schedule; the receivable shall be regarded as uncollectible from the date when the payment schedule is imposed, in the amount in which the receivable is included in the payment schedule,

d) the customer (debtor), which is a legal entity, ceases to exist without a legal successor; the receivable shall be regarded as uncollectible from the date of termination,

e) the customer (debtor) dies, and

1. the court discontinues probate proceedings if the deceased person does not leave any assets (6acd) or only leaves assets of negligible value, (6ace) then the receivable shall be regarded as uncollectible from the date of final validity of the resolution on discontinuation of the probate proceedings, or

2. the receivable is registered, within the period set forth by the court, in inherited assets liquidation proceedings, (6acf); the receivable shall be regarded as uncollectible in the registered amount, effective from the date following the last day of the period for registration of receivables. If the taxpayer does not register the receivable in inherited assets liquidation proceedings, the receivable shall be regarded as uncollectible from final completion of the liquidation proceedings, in the amount in which the taxpayer proves that the receivable would not have been satisfied even if it were registered, provided that the receivable is not statute-barred as at that date,

f) 12 months have elapsed from the due date of the receivable for the supply of goods or services and the receivable is not more than EUR 300 including VAT, provided that the taxpayer proves that steps were taken to collect the receivable,

g) A resolution about termination of the restructuring proceedings is published and the receivable is not registered in the proceedings; the receivable shall be regarded as uncollectible from the publication date of the resolution in the Commercial Bulletin, in the amount in which the taxpayer proves that the receivable would not have been satisfied even if it were registered, provided that the receivable is not statute-barred as at that date.

(3) A taxpayer can correct the tax base pursuant to par. 1 above, in the amount not exceeding the unreceived consideration for the supplied goods or services. The difference between the initially reported tax base and the corrected tax base and the difference between the initially reported and the corrected tax shall be reported not earlier than in the tax return for the tax period in which the receivable became uncollectible pursuant to par. 2; the initial tax base cannot be reduced by an amount received by the taxpayer in relation to the supplied goods or services after the receivable became uncollectible under par. 2 above.

(4) The taxpayer cannot correct the tax base for an uncollectible receivable as defined in par. 2 above, if

a) the customer (debtor) is (or on delivery date of the goods or services was) a party related to the taxpayer as defined in § 22 (9) above,

b) the goods or services were delivered to the customer (debtor) after the customer (debtor) is declared bankrupt or

c) on or before the delivery date of the goods or services, the taxpayer knew or should have known that the goods or services delivered to the customer (debtor) would remain fully or partly unpaid, considering the circumstances of the business relationship.

(5) The taxpayer's right to correct the tax base for an uncollectible receivable pursuant to paragraph (2) above, shall expire after three years from the deadline for filing the tax return for the tax period in which the goods or services were supplied. The time limit under the first sentence will not run:

a) during court or arbitration proceedings, if the taxpayer, based on the outcome of the proceedings, lodges a claim against the customer (debtor) in distraint proceedings, or lodges a claim or could have lodged a claim in the started bankruptcy proceedings,

b) from the starting date of the distraint proceedings conducted for the purpose of collection of the taxpayer's receivable until 12 months elapse from starting date of the distraint proceedings,

c) from the starting date of the bankruptcy proceedings until the day when the bankruptcy proceedings are discontinued owing to lack of assets or day when the bankruptcy is cancelled owing to lack of assets,

d) from the starting date of the bankruptcy proceedings until the date of determining the taxpayer's receivable in the bankruptcy proceedings,

e) from the promulgation date of the decision on discharge from debts through bankruptcy until cancellation of bankruptcy owing to the fact that the bankrupt's estate is not enough to cover the bankruptcy costs,

f) from the promulgation date of the decision on discharge from debts through bankruptcy until determination of the taxpayer's receivable in the bankruptcy proceedings,

g) from the date when the resolution about protection of the debtor from creditors is published in the Commercial Bulletin, until the final date of the proceedings to determine the payment schedule including the payer's receivable,

h) from the date of the debtor's death until final validity of the resolution to discontinue probate proceedings or until registration of the receivable in inherited assets liquidation proceedings,

i) from the beginning until the end of restructuring proceedings if the taxpayer does not register the receivable in the proceedings.

(6) If, after reduction of the tax base, under par. 3 above, the taxpayer receives any payment related to the uncollectible receivable under par. 2, then the taxpayer shall correct the reduced tax base by the amount equal to the payment received; if the taxpayer assigns the receivable to other entity, it is regarded as receiving a payment in the amount of the uncollectible receivable under paragraph (2) above. The payer shall correct the reduced tax base in the tax return for the tax period in which the payment was received.

(7) The taxpayer shall prepare a corrective document if, upon delivery of the goods or services, the customer was a taxable person and

a) corrected the tax base in accordance with paragraph (3) above, or

b) was liable to correct the reduced tax base in accordance with par. 6.

(8) If a receivable becomes uncollectible pursuant to par. 2 d) or e), no corrective document under par. 7 shall be made.

(9) The corrective document under par. 7 a) shall contain the following details:

a) numerical identification of the corrective document,

b) preparation date of the corrective document,

c) amount by which the taxpayer corrected the tax base and the tax,

d) verbal information: "correction of tax base under § 25a",

e) details pursuant to § 74 par. 1 a) through c) referring to the invoice for delivery of the goods or services to which the correction of the tax base relates.

(10) The corrective document under par. 7 b) shall contain the following details:

- a) numerical identification of the corrective document,
- b) preparation date of the corrective document,
- c) data from the corrective document under par. 9 a) and b),
- d) verbal information: "correction of tax base under § 25a",
- e) amount received by the taxpayer in relation to the uncollectible receivable pursuant to par. 2 above, or a part thereof, and the amount of the applicable tax,
- f) the date of receiving the amount under e) above.

(11) The taxpayer shall make and send the corrective document on or before the deadline for filing the tax return for the tax period,

- a) for which the tax base is corrected in accordance with par. 3 above,
- b) in which the payment was received, pursuant to par. 6 above.

(12) The taxpayer shall enter the information of the correction of the tax base in accordance with par. 3 and 6 above in the records kept under § 70 par. 2 i).

(13) If a taxpayer corrects the tax base in accordance with par. 3 above and fails to comply with the obligation under par. 11 a) above, the correction of the tax base reported in the tax return filed for the tax period, in which the correction of the tax base is made, shall not be admitted.

(14) Paragraphs 3 through 6 shall apply to correction of tax base upon sale of goods and services, which is subject to application of special schemes under § 65 and 66 owing to the fact that the customer did not pay, either fully or partly, for the goods or services and the receivable became uncollectible pursuant to par. 2 above.

## § 26

### Conversion of Foreign Currency and Rounding of the Tax

(1) Where the payment on supply of goods, services or acquisition of goods within the territory of the country from another Member State is requested in a foreign currency, it shall be converted, for the purposes of determining the taxable amount, to the euro at a reference exchange rate determined and announced by the European Central Bank or by the National Bank of Slovakia<sup>5a)</sup> on the day preceding the day of the rise of a tax liability. The person obliged to pay tax may use an exchange rate valid according to customs regulations from the day of origination of the tax obligation to convert the foreign currency to the euro; the decision to use the exchange rate valid according to customs regulations shall be notified to the tax office in writing prior to its first utilization and it shall be binding during the whole calendar year. For correction of the taxable amount according to section 25, the exchange rate used at the time that the tax liability arose will be applied.

(2) When the foreign currency is converted to the euro in order to determine the taxable amount in respect of importation of goods, a procedure according to customs regulations shall be followed.

(3) The tax calculated on supply of goods, supply of a service and acquisition of goods within the territory of the country from another Member State shall be rounded down to the nearest euro cent up to EUR 0.005 and rounded up starting from EUR 0.005.

(4) The tax calculated on importation of goods shall be rounded down to the nearest euro cent up to EUR 0.005 and rounded up starting from EUR 0.005.

## § 27

### Tax Rates

(1) A standard tax rate on goods and services shall be 20 % of the taxable amount.

(2) A reduced tax rate 10 % of the taxable amount shall be applicable on

- a) Goods listed in Annex 7 and services listed in Annex 7a *excluding imported goods, the tax return on which is filed, and the tax is paid under § 68cb*,
- b) Goods and services supplied to an eligible authorised customer, within the social economy activities<sup>6ad)</sup> by a registered social enterprise<sup>6ae)</sup> which shall use 100 % of its profit after tax to achieve its own objective, if it does not distort competition incompatible with the internal market; while the eligible customer is a person other than a taxable person, if it is a natural person, subject of social economy<sup>6af)</sup> or subject of public administration.

(2) For purpose of right classification of goods to the numerical code according to Annex 7 shall use the binding information on the nomenclature classification of goods issued by the customs authority according to a special regulation.<sup>6b)</sup>

(3) When the tax rate changes, the tax rate applicable on the day when the tax liability arises shall be applied in respect of each tax liability arisen.

### Tax Exemptions

## § 28

### Postal Services

Exempt from the tax shall be universal postal services.<sup>7)</sup> Also exempt from the tax shall be the supply of goods related to the universal postal service provided.

## § 29

### Health Care

(1) Exempt from the tax shall be the provision of health care by state and non-state health care facilities in accordance with a separate regulation<sup>8)</sup>, as well as goods and services directly related thereto and provided by these state and non-state health care facilities. The supply of medicaments and health care aids shall not be exempt from the tax.

(2) Also exempt from the tax shall be

- a) nursing and midwife care,
- b) health spa care, and where the health spa care follows to the preceding outpatient care, also services directly related thereto,
- c) health care provided by dentists and supply of dental prostheses by dentists and dental technicians,
- d) emergency health services and transport of persons to a health care facility and from a health care facility provided in connection with health care.

(3) Exempt from the tax shall be supplies of human organs and tissue, human blood and blood preparations and mother milk.

## § 30

### Social Assistance Services

(1) Exempt from the tax shall be services of social assistance and services relating to the protection of children and youth provided in social welfare facilities in accordance with a separate regulation;<sup>11)</sup> also exempt from the tax shall be any goods supplied together with these services, as long as directly linked to the supply of these services.

(2) Exempt from the tax shall be services and goods in accordance with paragraph (1) supplied by also another legal entity or natural person, as long as such a person meets one or several of the following conditions:

- a) pursues activities for a purpose other than making a profit, and any profits nevertheless arising must be to the full extent earmarked for the continuance or improvement of the services supplied,
- b) is established and administered on a voluntary basis by persons who do not financially benefit, either directly or indirectly, from the results of its activities,
- c) charges prices approved by competent authorities or which do not exceed such approved prices and, in respect of services not subject to the obligation to have a price approved, prices lower than prices charged for similar services by persons aiming to derive profits from such activities.

## § 31

### Training and Educational Services

(1) Exempt from the tax shall be training and educational services provided

- a) in accordance with separate regulations,<sup>12)</sup>
- b) by a legal entity or a natural person meeting one or several conditions pursuant to § 30(2),
- c) as professional training and retraining rendered in accordance with a separate regulation.<sup>13)</sup>

(2) Also exempt from the tax shall be the supply of goods and services closely related to training and educational services as per paragraph 1 by persons providing training and educational services in accordance with paragraph (1).

## § 32

### Services Supplied to Members

(1) Exempt from the tax shall be services supplied in return for subscription for the benefit of own members of political parties and movements, churches and religious societies, civic associations, including trade unions and professional chambers, provided that this exemption is not likely to cause distortion of competition; also exempt from the tax shall be goods supplied by these persons and closely linked to the service supplied.

(2) Services rendered to its members by a legal entity are exempt from tax provided that

- a) all its members execute an activity that is exempt from tax according to §§ 28 to 41, or an activity that is not subject of tax,
- b) the services are absolutely essential for execution of the activity according to letter a),
- c) the legal entity claims payment only of a share of joint expenses from its members, and
- d) the exemption from tax does not violate economic competition.

## § 33

### Services Linked to Sport or Physical Education

Exempt from the tax shall be services closely linked to sport or physical education, supplied to persons taking part in sport or physical education, as long as these services are supplied by a legal entity or a natural person who meets one or several conditions pursuant to § 30(2).

#### § 34

##### Cultural Services

Exempt from the tax shall be cultural services and supply of goods closely linked thereto, provided that they are supplied by

- a) a legal entity established under the law,<sup>14)</sup>
- b) a legal entity established by the Ministry of Culture of the Slovak Republic, a higher territorial unit or a municipality pursuant to a separate regulation,<sup>15)</sup>
- c) a legal entity or a natural person meeting one or several of the conditions pursuant to § 30(2).

#### § 35

##### Fund Raising

Exempt from the tax shall be supply of goods and services by persons whose activities are exempt from the tax under §§ 29 to 34, at events organised in order to raise funds to be used in their own activities, subject to the condition that such exemption from the tax is not likely to cause distortion of competition.

#### § 36

##### Services of Public Television and Radio Bodies

Exempt from the tax shall be public television and radio broadcasts, except for commercial broadcasting, telemarketing and sponsored programmes, including their promotion.

#### § 37

##### Insurance Services

- (1) Insurance and re-insurance activities, including brokerage of insurance and re-insurance, are exempt from tax.
- (2) Exempt from the tax shall be insurance activities of the Social Insurance Company<sup>17)</sup> and insurance activities of health insurance companies.<sup>18)</sup>

#### § 38

##### Supply and Leasing of Immovable Property

(1) Exempt from the tax shall be the supply of a construction or a part thereof, including the supply of building land,<sup>19)</sup> on which the structure is constructed, provided that the supply is made five years after the date of

- a) approval of the construction for use, permitting the first use of the construction for the designated purpose, or five years after the date of commencement of the first use of that construction, whichever comes first,
- b) approval for use, permitting the change of purpose of use of the construction, which took place as a result of the performed construction works, provided the costs of those construction works amount to at least 40 percent of the value of the construction prior to the commencement of the construction works; for the purposes of this paragraph, value of the construction prior to the commencement of the construction works shall mean a value that is not lower than the price of a comparable construction on the free market during the period prior to the commencement of the construction works,
- c) approval for use, permitting the use of the construction after the performance of the construction works resulting in a material change of the conditions of current use of the construction; material change of the conditions of current use of the construction shall mean spending costs on construction works in an amount of at least 40 percent of the value of the construction prior to the commencement of the construction works.

(2) Exempt from the tax shall be supply of land except for supply of building land. As long as the building land is supplied along with the construction or part thereof, the supply thereof shall abide by paragraph (1) or paragraph (7).

- (3) Exempt from the tax shall be leasing of immovable property or a part thereof, except for
  - a) accommodation services,
  - b) the letting of premises and sites for parking vehicles,
  - c) the letting of permanently installed equipment and machinery,
  - d) the hire of safes.

(4) For the purposes of paragraph (3) (a), accommodation services shall mean services falling under groups 55.1 through 55.3 and 55.9 of the statistical classification under special regulation,<sup>19aa)</sup> services falling under groups 55.9 are accommodation services only if provided for a period shorter than three months."

(5) The taxpayer who lets immovable property or a part thereof out to a taxable person, may decide not to have the lease exempt from the tax, except for lease of flat, detached house and lease of a suite in a residential building or parts thereof.

(6) Paragraphs (3) to (5) shall also apply to subleasing of immovable property or a part thereof.

(7) Where the taxpayer supplies a part of a construction which is an individual flat, individual suite or individual non-residential premise, the supply is exempt from tax, provided the supply is made five years after the date of

a) approval of the construction for use under which the first use of the flat, suite or non-residential premise has been permitted, or five years after the date of commencement of the first use of the flat, suite or non-residential premise, whichever comes first,

b) approval for use, permitting the change of purpose of use of the flat, suite or non-residential premise, which took place as a result of the performed construction works, provided the costs of those construction works amount to at least 40 percent of the value of the flat, suite or non-residential premise prior to the commencement of the construction works; for the purposes of this paragraph, value of the flat, suite or non-residential premise prior to the commencement of the construction works shall mean a value that is not lower than the price of a comparable flat, suite or non-residential premise on the free market during the period prior to the commencement of the construction works,

c) approval for use, permitting the use of the construction, flat, suite or non-residential premise after the performance of the construction works in common parts of the construction or individual flat, suite or non-residential premise resulting in a material change of the conditions of current use of the flat, suite or non-residential premise; material change of the conditions of current use of the flat, suite or non-residential premise shall mean spending costs on construction works in an amount of at least 40 percent of the value of the flat, suite or non-residential premise prior to the commencement of the construction works.

(8) A taxpayer who supplies a construction or part thereof that satisfies the conditions of tax exemption under paragraph 1 or paragraph 7 may opt for not exempting the supply of the construction or part thereof from tax; this does not apply in the case of supplying a housing construction, supplying an individual flat and supplying an individual suite in a residential building. If the taxpayer supplies a housing construction also for a purpose other than housing, it may opt for not exempting the supply of the construction from tax only in the part that is not for housing purposes.

(9) For the purposes of paragraphs (5) and (8), a suite in a residential building<sup>19a)</sup> shall mean a room or set of rooms in a residential building that is capable of performing the same function as a flat.

## § 39

### Financial Services

(1) The following shall be exempted from tax:

a) the granting and the negotiation of credit, the granting and the negotiation of loan, the management of credit and loan by the person granting it, and negotiation of savings,

b) the granting and the negotiation of credit guarantee and any other security for money, as well as the management of credit guarantee by the person granting the credit,

c) transactions concerning deposit and current accounts, including their negotiation,

d) transactions concerning payments, transfers, cheques, negotiable instruments, debts, but excluding debt collection,

e) the issuance and management of electronic payment instruments and traveller's cheques,

f) transactions concerning securities and participating interests, including their negotiation; whilst excluding management and safekeeping of securities,

g) opening of letters of credit,

h) procurement of collection,

i) transactions concerning currency used as legal tender, including their negotiation,

j) exchange transactions,

k) the management of share funds by an asset management company in accordance with the special provision<sup>20)</sup>, the management of pension funds in accordance with the special provision<sup>20a)</sup> and the management of supplementary pension funds in accordance with the special provision<sup>20b)</sup>,

l) trading for one's own account or for the customer's account in forwards, futures contracts and options, including the exchange rate and interest rate transactions.

(2) In respect of exchange transactions, the price of service shall be an agreed-upon reward and gains (income) obtained from a difference between exchange rates in the respective tax period.

(3) In transactions according to section 1 letter l), the price of service is the profit gained from the transactions after deduction of the loss from the transactions in the respective tax period.

## § 40

### Sale of Stamped Stationery and Fiscal Stamps

The mediation of sale of valid postal stamps and vouchers for use within postal services, fee stamps and other official stamps and vouchers, if they are sold for their nominal values, is exempted from the tax.

## § 41

## Operation of Lotteries and Other Similar Games

(1) Exempt from the tax shall be operation of lotteries and other similar games by a person authorised to their operation under a separate regulation.<sup>21)</sup>

(2) Also exempt from the tax shall be activities consisting of the operation proper of lotteries and other similar games, which are carried out in the name and for the account of a person authorised to their operation under a separate regulation. The operation proper of lotteries and other similar games shall mean the betting, sale of lots, the disbursement of prizes and other services directly linked thereto and provided by the mandatory.

## § 42

### Tax Exemption in Respect of Supply of Goods without Tax Deduction

The supply of goods used exclusively for activities exempted from tax in accordance with §§ 28 to 41 without the possibility of tax deduction in accordance with § 49 paragraph (3) and without the possibility to adjust the tax deducted in accordance with § 54 relating to the supplied goods, is exempted from tax, as well as the supply of goods after whose acquisition it is not possible to deduct taxes in accordance with § 49 paragraph (7).

#### §42a

##### *Exemption from tax on goods supplied to a taxable person facilitating supply of goods*

*If goods are supplied to a taxable person facilitating supply of goods from the territory of the European Union under the first sentence of §8(7), the goods supplied to the taxable person are exempt from tax.*

**Effective from 1 July 2021**

## § 43

### Tax Exemption in Respect of Supply of Goods from the Country to another Member State

(1) Exempt from tax shall be a supply of goods dispatched or transported from the territory of the country to another Member State by the seller or the acquirer or by a third party acting on behalf of the seller or the acquirer, provided that:

- a) the acquirer is a taxable person acting in the capacity of a taxable person in other Member State or a legal entity which is not a taxable person, and
- b) the acquirer under letter (a) has been identified for VAT in other Member State and notified to the supplier of the VAT identification number issued to him in other Member State.

(2) Exempt from the tax shall be supply of a new means of transport, which is dispatched or transported from the territory of the country to another Member State by the vendor to the purchaser or by the purchaser or for their account.

(3) Exempt from the tax shall be supply of goods subject to excise duty dispatched or transported from the territory of the country to another Member State by the vendor to the purchaser or by the purchaser or for their account, provided that the purchaser is a taxable person under the law of another Member State who is not identified for tax purposes, or a legal entity who is not a taxable person under the law of another Member State who is not identified for tax purposes, and provided that the liability to pay the excise duty is incurred by the purchaser in the Member State in which the dispatch or transport of goods ends.

(4) Also exempt from the tax shall be relocation of goods of a taxable person from the territory of the country to another Member State for the purposes of its business (§ 8(4)), provided that the supply of these goods for another person has been exempt from the tax under paragraph (1).

(5) The taxpayer shall be obliged to prove that the conditions for exemption from the tax pursuant to paragraph (1) through (4) have been met

a) by a copy of an invoice;

b) by a document proving the dispatch of goods, where the transport of goods is provided by the supplier or customer by means of a postal service, or a copy of the document on the transport of goods in which the customer or a person authorised by the customer confirms that the goods have been received in another Member State, where the transport of goods is provided by the supplier or customer by a person different then the postal service; if the taxpayer holds no such a copy of the document on the transport of goods, the taxpayer is required to prove the receipt of goods in another Member State by another document;

c) by a confirmation of the receipt of goods by the customer or a person authorised by the customer, where the transport of goods is performed by the supplier or customer; the confirmation must contain the following:

1. the name and surname of the customer, or the business name of the customer, and the address of its seat, place of business, establishment, domicile or address of the place of its habitual residence;
  2. the quantity and type of goods;
  3. the address of the place and date of the receipt of goods in another Member State, where the goods have been transported by the supplier, or the address of the place and date of the end of transport, where the goods have been transported by the customer;
  4. the name and surname of the driver of a land motor vehicle, in block letters, and his/her signature;
  5. the registration plate number of the land motor vehicle used in the transport of goods; and
- d) other documents, in particular a supply of goods contract, a delivery note, a document on the receipt of payment for the goods, a document on the payment for the transport of goods.

(6) Supply of goods and services to the following shall be exempt from tax:

a) diplomatic missions and consular offices of states other than the Slovak Republic established within the territory of another Member State, and their staff who are not citizens of the Slovak Republic and do not have permanent residence in the Slovak Republic,

- b) the European Union, the European Atomic Energy Community and bodies established by them, the European Central Bank and the European Investment Bank, within the scope and under the conditions laid down by an international treaty,<sup>21a)</sup>
- c) international organisations other than those listed in (b) above established in the territory of another Member State and their staff who are not citizens of the Slovak Republic and have no permanent residence in the Slovak Republic within the scope and under the conditions laid down by international treaties,<sup>24)</sup>
- d) another Member State for the armed forces of the Member State, which is a party to the North Atlantic Treaty, destined for use by these armed forces or civilian staff accompanying them, and for supply of their catering facilities, provided that these armed forces are not the armed forces of the State of destination of supplies and provided that they take part in a common defence effort.

(7) The taxpayer shall be obliged to give proof of the tax exemption as per paragraph (6) by a confirmation on an official print form on exemption from the tax, made out by the competent government authority of another Member State, and which the customer delivers to the taxpayer.

(8) If the goods are transported from the territory of the country to another Member State by the customer, or if the customer has arranged for the transportation of the goods by another person, the taxpayer is obliged to have the documents referred to in paragraph (5) letter (b) or (c) at his disposal by the end of sixth calendar month following after the calendar month in which the goods were supplied. If the taxpayer does not have the documents referred to in paragraph (5) letter (b) or (c) at his disposal within the time period referred to in the foregoing sentence, he shall specify the supply of goods without tax exemption in the tax return for the tax period in which the aforementioned period lapsed.

(9) The exemption from tax pursuant to paragraphs (1) and (4) shall not be admitted if the supplier fails to submit the recapitulative statement for the relevant period or if data in the filed recapitulative statement are incorrect, false or incomplete; that shall not apply if the supplier provides sufficient reasons for not filing the recapitulative statement, misstatements or incomplete data in the recapitulative statement.

#### § 44

##### Tax Exemption in Respect of Acquisition of Goods in the Country from another Member State

Exempt from the tax shall be acquisition of goods within the territory of the country from another Member State, provided that

- a) the supply of such goods by the taxpayer within the territory of the country would be exempt from the tax,
- b) the importation of such goods would be exempt from the tax under §48(1) and (2) and (4) through (9).
- c) the acquirer of the goods would be entitled to refund of the tax in full scope in accordance with § 55a or § 56 through 58.

#### § 45

##### Tax Exemption in Respect of Trilateral Transactions

(1) A trilateral transaction shall mean a transaction where

- a) there are three persons involved in the transaction and subject to this transaction is supply of the same goods, which have been dispatched or transported directly from the first supplier to the second customer from one Member State to another,
- b) the persons participating in the transaction have been identified for tax purposes in three different Member States,
- c) the first customer does not have its seat, place of business, an establishment or residence in the Member State of second customer or does not usually reside in the Member State of second customer and he uses the same tax identification number towards the first supplier and the second customer,
- d) the goods have been dispatched or transported by the first supplier or the first customer, or another person for their account, from a Member State other than the Member State of identification of the first customer to the Member State of the second customer.
- e) the second purchaser uses the tax identification number assigned by the Member State where the dispatch or transport of goods ends, and
- f) the second customer is a person liable to pay the tax.

(2) If the conditions laid on a trilateral transaction as per paragraph (1) are met, the first customer shall not be liable to pay the tax on acquisition of goods from another Member State and the acquisition of goods by this person shall be deemed to have been taxed.

(3) In the case of a trilateral transaction, the first customer shall make out an invoice for the second customer, which shall not contain the amount of tax and in which he shall indicate word information "transfer of tax liability".

(4) The records maintained in order to determine the tax must clearly indicate

- a) as regards the first customer, when the tax identification number assigned thereto in the country is used for the trilateral transaction, an agreed-upon reward for supply of goods to the second customer and the business name or the first name and surname of the second customer,
- b) as regards the second customer, when the tax identification number assigned thereto in the country is used for the trilateral transaction, the taxable amount, the amount of tax and the business name or the first name and surname of the first customer,

#### § 46

##### Tax Exemption in Respect of Transport Services

(1) Exempt from the tax shall be transport of goods to the islands or from the islands, which form autonomous regions of the Azores and Madeira, and transport of goods between these islands.

(2) Exempt from the tax shall be transport of passengers within the territory of the country, if concerned is transport

- a) from the territory of the country to outside,
- b) from the outside to the territory of the country,
- c) from a place outside the country to another place outside the country via the territory of the country,
- d) between two places within the territory of the country, which forms part of international air or water transport.

(3) The transport of baggage and motor vehicles accompanying transported persons, and the supply of services related to the transport of persons are exempted from tax if the transport of persons itself is exempted from tax in accordance with paragraph (2).

## § 47

### Tax Exemption in Respect of Export of Goods and Services

(1) Exempt from the tax shall be supply of goods dispatched or transported by the vendor or for his account to the place of destination within the territory of a third country.

(2) Exempt from the tax shall be supply of goods dispatched or transported by the purchaser or for his account to the place of destination within the territory of a third country, if the purchaser does not have seat, place of business, fixed establishment or domicile within the territory of the country, except for supply of goods transported by the purchaser for the purposes of equipment, supply of pleasure boats, private aircraft or any means of transport by fuels and foodstuffs for private use.

(3) Dispatch or transport of goods to a destination in the territory of a third country pursuant to paragraphs (1) and (2) above, shall be proven by the taxpayer by submitting the dispatch or transportation documents, and

- a) the customs declaration indicating the date, confirmed by the customs office, when the goods left the territory of the European Union, or
- b) other proofs, pursuant to a special regulation,<sup>21b)</sup> in case of
  1. customs declaration on exportation of goods is provided in verbal form, or
  2. an act regarded as customs declaration on exportation of goods is performed.

(4) Exempt from the tax shall be supply of goods in customs warehouse authorised under a separate regulation<sup>6)</sup> within the transit area of international airports and ports and on board aircraft to exclusively natural persons, who will immediately leave the Community territory, or leave it with an intermediate landing in another Member State, provided that during such a stop the leaving of a transit area is inhibited. The goods exempt from the tax may only be sold to such persons on verification that their airport of destination or port of destination is situated within a third country. A legal entity or a natural person who executes such a sale shall be obliged to ensure that on the selling document there is stated the first name and surname of a natural person, the flight or voyage number, the purchaser's airport or port of destination, the trade name of goods and the price of goods.

(5) Exempt from the tax shall be processing operations on movable property imported from the territory of a third country or acquired for the purposes of undergoing such work within the territory of the country and which has been dispatched or transported from the territory of the European Union by a person who supplied those services or for his account or by the customer who does not have his seat, place of business, fixed establishment or domicile within the territory of the country, or for his account.

(6) Exempt from tax shall be services, including transport services and ancillary services related thereto, other than the services exempt from the tax under §§ 28 to 41, which are directly linked to the export of goods under the customs arrangements according to § 18(2).

(7) The supply of goods for the following types of vessels is exempted from tax:

- a) vessels used for sailing on the open sea, which transport passengers for remuneration, execute business, industrial or fishing activities,
- b) used for rescue operations or assistance at sea, or for inshore fishing, with the exception of supply of foodstuffs for vessels engaged in inshore fishing,
- c) of war, as defined by the Common Customs Tariff code ex 8906 00 10, leaving the country and bound for foreign ports or anchorages.

(8) Exempt from the tax shall be supply, repair, modification, maintenance, chartering and hiring of the sea-going vessels as per paragraph (7) letters a) and b), supply, repair, maintenance and hiring of equipment, including fishing equipment, and supply of other services to meet the needs of these vessels.

(9) Exempt from the tax shall be supply of goods for the fuelling and provisioning of aircraft used by airlines operating for reward chiefly on international routes.

(10) Exempt from the tax shall be supply, repair, modification, maintenance, chartering and hiring of aircraft used by airlines operating for reward chiefly on international routes, supply, repair, maintenance, chartering and hiring of equipment installed or used in such aircraft and supply of other services to meet the direct needs of aircraft or of their cargoes.

(11) Exempt from the tax shall be supply of gold to central banks.

(12) Exempt from the tax shall be the procurement of supplies of goods and services referred to in paragraphs (1) to (11), provided that such procurement is done on behalf of and for the account of another person, and also exempt from the tax shall be the procurement of goods and services effected outside the territory of European Union, provided that such procurement is done on behalf of and for the account of another person; the exemption from the tax shall not apply to procurement of tourism services supplied in another Member State.

(13) Exempt from tax is also supply of goods free of charge, as a donation granted based on a written donation contract signed between the taxpayer and the Ministry of Interior of the Slovak Republic intending to export goods outside the territory of the European Union as a part of humanitarian and charity activities. For each calendar year, the Ministry of Interior of the Slovak Republic shall, by 15<sup>th</sup> January of the following year, submit to the Financial Directorate of the Slovak Republic (hereinafter referred to as the "financial directorate"):

- a) The list of donation contracts signed between the taxpayer and the Ministry of Interior of the Slovak Republic for the calendar year,
- b) List of registration numbers of customs declarations for the exported goods donated by the taxpayer for the calendar year.



Tax Exemption in Respect of Importation of Goods

(1) Exempt from the tax shall be importation of goods, if concerned are the goods whose supply by the taxpayer within the territory of the country would be exempt from the tax.

(2) Goods released under the free circulation regime subject to the exemption from a customs duty pursuant to a separate regulation<sup>22)</sup> shall be exempt from the tax, provided that concerned are

- a) small consignments of goods of a non-commercial character and if concerned are imports of coffee or tea, the exemption shall apply to
  1. 500 grams of coffee or 200 grams of coffee extracts and essences,
  2. 100 grams of tea or 40 grams of tea extracts and essences,
- b) personal property of natural persons transferring their normal place of residence from a third country to the territory of the European Union,
- c) goods imported on the occasion of a marriage,
- d) personal property acquired by inheritance,
- e) school outfits, scholastic materials and other scholastic household effects of pupils and students,
- f) relocation of business assets from a third country to the territory of the European Union; the tax exemption shall not apply to business assets imported for the purposes of activities exempt from the tax pursuant to §§ 28 to 41,
- g) agricultural products,
- h) seeds, fertilizers and products for the treatment of soil and crops,
- i) animals, biological or chemical substances intended for research, if provided free of charge and destined for facilities effecting education and scientific research,
- j) therapeutical substances of human origin and blood-grouping and tissue-typing reagents,
- k) pharmaceutical products for use in international sports events,
- l) goods for charitable or philanthropic organisations,
- m) goods imported for the benefit of disaster victims,
- n) honorary decorations and awards, gifts donated in the context of international relations and goods to be used by heads of states,
- o) samples of goods of negligible value,
- p) printed advertising matter and advertising material,
- r) goods used or consumed at a trade fair or similar event,
- s) goods imported for examination, analysis or test purposes,
- t) consignments dispatched to persons competent to act in the matters of copyright protection, industrial property rights and technical standardisation,
- u) tourist information literature,
- v) miscellaneous documents and articles,
- w) ancillary materials for the stowage and protection of goods during their transport, if included in the taxable amount for imported goods,
- x) litter, fodder and feeding stuffs for animals during their transport,
- y) fuel and lubricants present in land motor vehicles and special containers,
- z) goods for the construction, upkeep or ornamentation of memorials to, or cemeteries for, war victims,
- aa) coffins, urns and ornamental funerary articles.

(3) Importation of goods dispatched or transported from a third country and the dispatch or transport of which ends in another Member State shall be exempt from the tax, provided that the supply of these goods by the importer (§ 69(8)) from the territory of the country to another Member State is exempt from the tax pursuant to § 43(1) to (4).

The exemption from tax shall apply if, at the time of importation of the goods, the importer who is a taxpayer or its representative provided at least the following information to the customs authority:

- a) its tax identification number assigned in the territory of the country or a special tax identification number of the tax representative representing an importer as regards exemption from tax pursuant to §69a,
- b) the customer's tax identification number assigned in another Member State or its own tax identification number assigned in a Member State where the dispatch or transport of the goods ends,
- c) proof that the imported goods are to be dispatched or transported from the territory of the country into another Member State, in particular a contract for the carriage of goods or a transport document.

(4) Exempt from the tax shall be re-importation of goods in the state in which they were exported by the person who exported them, where they qualify for exemptions from customs duties.

(5) Exemption from tax applies to the importation of goods

- a) by persons enjoying privileges and immunities under international law,<sup>23)</sup> provided that exemption from customs duties applies to such importation,
- b) by the European Union, the European Atomic Energy Community and bodies established by them, the European Central Bank and the European Investment Bank, within the scope and under the conditions laid down by an international treaty,<sup>21a)</sup>
- c) by international organisations other than those listed in (b) above and their staff, within the scope and under the conditions laid down by international treaties.<sup>24)</sup>

(6) Exempt from the tax shall be importation of goods by armed forces of another State which is party to the North Atlantic Treaty or by a State participating in the Partnership for Peace, and of another State for the use by such forces or the civilian staff accompanying them, including goods for supplying their messes or canteens where such forces take part in the common defence effort.

(7) Exempt from the tax shall be gold imported by the National Bank of Slovakia.

(8) Exempt from the tax shall be services in connection with the importation of goods where the value of such services is included in the taxable amount in accordance with § 24.

(9) Exemption from tax applies to the importation of gas by means of a natural gas system, or a network connected to such a system, or coming in from a watercraft designed for the transport of gas into a natural gas system or an upstream pipeline network, importation of electricity and importation of heat or refrigeration by means of heating or cooling networks.

(10) Exemption from tax applies to imported goods, which are not subject to excise tax and the intrinsic value of which does not exceed EUR 150, and the tax return shall be filed pursuant to the special scheme under §68c or under provisions of an act valid in other member state equivalent to §68c, provided that not later than upon filing the customs declaration, the customs office is notified of the VAT identification number with IM prefix, assigned to

a) the taxable person for application of the special tax scheme or

b) intermediary for every taxable person represented by the intermediary, if the taxable person is represented by an intermediary for application of the special tax scheme.

**Effective from 1 July 2021**

## § 48a

### Tax Exemption in Respect of Goods Imported in the Traveller's Personal Luggage

(1) For the purposes of this provision

a) air travellers means any passengers travelling by air other than private pleasure-flying;

b) private pleasure-flying means the use of an aircraft by its owner or another person who enjoys its use either through hire or through any other means, for purposes other than commercial and other than for the carriage of passengers or goods or for the supply of services for consideration or for the purposes of public authorities;

c) personal luggage shall be regarded as the luggage which a traveller is able to present to the customs authorities upon arrival, as well as luggage which he presents later to the same authorities, subject to proof that such luggage was registered as accompanied luggage, at the time of his departure, with the company which has been responsible for conveying him; fuel other than that referred to in Article 12 shall not be regarded as personal luggage;

d) non-commercial import is import of goods if

1. the goods are intended for the personal or family use of the travellers,<sup>24a)</sup> or are intended as presents;

2. the nature or quantity of the goods is not such as to indicate that they are being imported for commercial reasons; and

3. the import takes place occasionally;

e) cigarillos are cigars of a maximum weight of 3 grams each.

(2) The goods imported for non-commercial purposes in personal luggage of the traveller coming from the territory of third countries shall be exempt from the tax.

(3) Save for the goods specified in paragraphs (6) through (12), the exemption from the tax under paragraph (2) shall also apply to imports of goods, if their total value does not exceed

a) EUR 300 per person other than person specified in paragraph 3(b) and (c);

b) EUR 430 per person in the case of air travellers;

c) EUR 150 per person under 15 years of age, regardless of transportation means.

(4) For the purposes of applying the monetary thresholds specified in paragraph (3), the value of an individual item may not be split up.

(5) The value of the personal luggage of a traveller, which is imported temporarily or is re-imported following its temporary export, and the value of medicinal products required to meet the personal needs of a traveller shall not be taken into consideration for the purposes of applying the exemptions referred to in paragraph (3).

(6) The exemptions under paragraph (2) shall apply to tobacco products imported by a single traveller in the quantity not exceeding

a) 200 cigarettes per person in the case of air travellers, and 40 cigarettes per person in the case of travellers other than air travellers;

b) 100 cigarillos per person in the case of air travellers, and 20 cigarillos per person in the case of travellers other than air travellers;

c) 50 cigars per person in the case of air travellers, and 10 cigars per person in the case of travellers other than air travellers;

d) 250 grams of smoking tobacco per person in the case of air travellers, and 50 grams of smoking tobacco per person in the case of travellers other than air travellers.

(7) Each amount specified in paragraph (6) letter (a) through (d) shall represent 100 % of the total allowance for tobacco products. The exemption for tobacco products may be applied to any combination of tobacco products specified in paragraph (6) letter (a) through (d), provided that the aggregate of the percentages used up from the individual allowances does not exceed 100 % of the total allowance.

(8) The exemptions under paragraph 2 shall apply to import of alcohol and alcoholic beverages other than still wine and beer, subject to the following quantitative limits per person

a) a total of 1 litre of alcohol and alcoholic beverages of an alcoholic strength exceeding 22 % vol, or undenatured ethyl alcohol of 80 % vol and over;

b) a total of 2 litres of alcohol and alcoholic beverages of an alcoholic strength not exceeding 22 % vol.

(9) Each of the amounts specified in paragraph (8) letter (a) and (b) represent 100 % of the total allowance for alcohol and alcoholic beverages. The exemption for alcohol and alcoholic beverages may be applied to any combination of the types of alcohol and alcoholic beverage referred to in paragraph 8, provided that the aggregate of the percentages used up from the individual allowances does not exceed 100 % of the total allowance.

(10) The exemptions under paragraph (2) shall apply to the import of a total of 4 litres of still wine and to the import of a total of 16 litres of beer.

(11) The exemptions under paragraphs (6) through (10) shall not apply in the case of travellers under 17 years of age.

(12) The exemptions under paragraph (2) shall apply, in the case of any one means of motor transport, to the fuel contained in the standard tank and a quantity of fuel not exceeding 10 litres contained in a portable container.

#### §48b

##### Tax guarantee in the case of importation of goods

(1) The customs office may require that a tax guarantee be lodged in the case of importation of goods exempt from tax pursuant to §48(3) prior to their release for free circulation. The tax guarantee shall be lodged by the person who would have been obliged to pay the tax if the tax exemption pursuant to §48(3) had not been applied, corresponding to the amount of the tax which that person would have been obliged to pay if the tax exemption pursuant to §48(3) had not been applied. The tax guarantee shall be provided in a form specified by a special regulation.<sup>24aa)</sup>

(2) The amount of the tax guarantee and the deadline for its payment shall be specified by a decision issued by the customs office. No appeal may be filed against the decision on the tax guarantee. If the person referred to in paragraph (1) above fails to provide the tax guarantee within the deadline and in the amount specified in the decision, the customs office shall not apply the tax exemption pursuant to §48(3).

(3) The customs office shall release the tax guarantee within ten days of the submission of evidence that the shipment or transport of goods ended in another Member State, except as provided in paragraph (4) below. The evidence that the shipment or transport of goods ended in another Member State is a document on the receipt of goods by the customer in that another Member State. The document on the receipt of goods must contain the following:

- a) the name and surname of the customer, or the business name of the customer, and the address of its seat, place of business, establishment, domicile or address of the place of its habitual residence;
- b) the quantity and type of goods;
- c) the address of the place and date of the receipt of goods in another Member State where the goods have been transported by the supplier, or the address of the place and date of the end of shipment or transport where the goods have been transported by the customer;
- d) the name and surname of the natural person who received the goods, in block letters, and his/her signature;
- e) the registration plate number of the land motor vehicle used in the shipment or transport of goods.

(4) If any doubts as to the truthfulness and correctness of the submitted document on the receipt of goods by the customer in another Member State occur, the customs authority shall verify the truthfulness and correctness of the document. The customs office shall release the tax guarantee within ten days following the day when the customs office received information from a competent financial authority of another Member State confirming the truthfulness and correctness of the document submitted pursuant to paragraph (3) above; if the truthfulness and correctness of the document submitted pursuant to paragraph (3) above is not confirmed, the exemption from tax is cancelled and customs office shall impose the tax and use the tax guarantee to pay the tax due.

(5) If the person that has lodged the tax guarantee fails to submit to the customs office the document on the receipt of goods pursuant to paragraph (3) above within 60 days of the release of those goods for free circulation, the customs office shall impose the tax and use the tax guarantee to pay the tax due.

##### Tax Exemption in Respect of taxable transactions concerning international trade

#### § 48c

(1) The following shall be exempt from tax:

- a) supply of goods referred to in Part I of Annex No. 9, in public customs warehouse of type I<sup>25)</sup> in the territory of the country which has been released into customs warehousing arrangement, except for supply of goods, in relation to which the customs warehousing arrangement is terminated,
- b) supply of goods referred to in Part I of Annex No. 9, in special warehouse in accordance with § 48d, except for supply of goods in relation to which goods are excluded from special warehousing,
- c) supply of services related to goods in regime pursuant to letter (a) or situation pursuant to letter (b).

(2) If the terms under § 48e are met, then the following shall be exempt from tax:

- a) Importation of goods as listed in the part II of the Annex 9 which are to be placed under tax warehousing arrangement<sup>25a)</sup> within the territory of the country;
- b) supply of goods as listed in the part II of the Annex 9 which are to be placed under tax warehousing arrangement within the territory of the country and supply of services relating to the supply of these goods;
- c) supply of goods as listed in the part II of the Annex 9 which are supplied in the tax warehousing within the territory of the country and supply of services relating to the supply of these goods;
- d) acquisition of goods within the territory of the country from other Member State as listed in part II of the Annex 9 which are to be placed under tax warehousing arrangements within the territory of the country and supply of services relating to the supply of these goods.

(3) Exemption from the tax pursuant to paragraphs (1) and (2) shall not apply to supply of goods which are intended to be for a final use or consumption and for services related to.

(4) The amount of VAT due on cessation of the procedure or situation pursuant to paragraphs (1) and (2) shall be the amount of tax which would have been due if each of those transactions had been taxed.

(5) A person causing that special arrangements cease to be applicable for goods pursuant paragraphs (1) and (2) shall be liable to pay tax. If the person referred to in the first sentence is not a taxpayer, such person shall apply for tax registration before the goods cease to be subject to the arrangement or to the situation referred to in paragraphs (1) and (2). Registration is regulated by § 4 (3) and § 5 (2).

(6) Services under paragraph (1) (c) include storage, valuation and services physically rendered to the goods, if, after rendering the service, the goods remain the goods referred to in Part I of Annex No. 9, and the services under paragraph (2) (c) are: storage, valuation and services

physically rendered to the goods, if, after rendering the service, the goods remain the goods referred to in Part II of Annex No. 9. Services under paragraph 2(b) and (d) are: transportation of goods and ancillary services related thereto.

#### § 48ca

##### Tax Exemption under Customs Warehousing Arrangement

(1) A person supplying goods exempt from tax pursuant to § 48c (1) (a) shall, within ten days from the supply date of the goods, notify the holder of the licence for operation of the customs warehouse (hereinafter only the “customs warehouse operator”) of the business name or name of the person to whom the goods were supplied, date of delivery of the goods and quantity of the supplied goods in metric tons.

(2) If the goods cease to be subject to customs warehousing arrangement, except for termination of customs warehousing arrangement in relation to supply of goods, then the tax exemption applied to the supply of goods preceding thereto and the tax exemption of services received are cancelled effective from that moment and the person liable to report and to pay the tax as at the date when the event occurred, is the one who caused that the goods cease to be subject to customs warehousing arrangement; the tax exemption of received services is not cancelled if the services are exempt from tax under § 47 (6).

(3) The person causing that the goods cease to be subject to customs warehousing arrangement, shall, before the fact occurs, notify the customs warehouse operator of the VAT identification number assigned in the territory of the country and deliver to the customs warehouse operator:

- a) the invoice received regarding previous supplies of tax-exempt goods, if the termination of customs warehousing arrangement is not associated with delivery of the goods and the invoice received with respect to services rendered in relation to the goods pursuant to § 48c (1) (c),
- b) the invoice, issued by the person with respect to supplied goods, if, the supply of goods is associated with termination of the customs warehousing arrangement, or other document proving delivery of the goods, unless the invoice is issued before the goods cease to be subject to the customs warehousing arrangement.

(4) The customs warehousing operator shall keep records, by calendar months, of:

- a) quantity of goods, in metric tons, placed into customs warehousing, date of storing the goods and the person for whom the goods were placed into the warehouse,
- b) the data notified under paragraph (1),
- c) quantity of goods, in metric tons, released from the customs warehousing, release date of the goods, person applying for release of the goods from the customs warehouse and data from invoices pursuant to paragraph (3).

(5) The customs warehousing operator shall retain the records pursuant to paragraph (4) for ten years from the end of the relevant calendar year and, upon request, submit the same to the tax authority.

(6) The customs warehousing operator shall not enable exclusion of goods from customs warehousing by a person who failed to comply with the requirements under paragraph (3). If a customs warehousing operator enables exclusion of goods from customs warehousing by a person who failed to comply with the requirements under paragraph (3) then the operator shall be jointly and severally liable for the tax unpaid by the one who caused that the goods ceased being subject to customs warehousing. If the customs warehousing operator does not have available any information as to the amount at which the goods were actually sold, then the tax shall be calculated using the tax base, i.e., the value of the excluded goods, determined based on the average price of goods published at the World Bank’s website for the calendar month preceding the calendar month in which the goods were excluded from customs warehousing; the price shall be converted to euros at a reference exchange rate determined and announced by the European Central Bank on the day preceding the day of exclusion of the goods from customs warehousing, or on the following day if no reference exchange rate is determined and announced on the day of exclusion.

#### § 48d

##### Tax exemption under special warehousing

(1) A special warehouse shall mean a spatially delimited place with storage capacity of minimum 50,000,000 l, within the territory of the country in which the goods as listed in Part I of Annex 9.

(2) A special warehouse shall have a permanently installed tank, used as a volume measure, which shall be equipped with a dedicated measuring device<sup>25b)</sup> allowing to measure the amount of inflows and outflows of liquid goods to/from the tank.

(3) The taxpayer shall have a licence issued by the tax authority for operation of a special warehouse. The application for a licence to operate a special warehouse shall be filed by the taxpayer, using the form, the template of which is published by the Financial Directorate at the website of the Financial Directorate of the territory of the country (hereinafter only the “website of the Financial Directorate”).

(4) The application under paragraph (3) shall provide the following data:

- a) name and surname of the taxpayer or the business name or designation of the taxpayer,
- b) address of the seat, place of business or fixed establishment,
- c) address of the special warehouse,
- d) information about storage capacity of the special warehouse.

(5) The application under paragraph (3) shall be supported by technical documentation of the permanently installed tank used as a volume measure, indicating the number of dedicated measuring devices, a document proving certification of the fixed tanks and dedicated measuring devices and the manner of securing goods from unauthorised use.

(6) A person wishing to operate a special warehouse shall, as at the filing date of the application pursuant to paragraph (3), meet the following conditions:

- a) being a taxpayer registered under § 4;
- b) being not subject to bankruptcy proceedings and/or has not entered liquidation;

c) having not any tax arrears or customs arrears towards the tax office or the customs office in total amount exceeding EUR 1,000.

(7) Before the licence for operation of a special warehouse is issued, the taxpayer shall lodge a tax guarantee in the amount and by the due date as given in the decision of the tax office. The tax office shall determine the tax guarantee based on the storage capacity of the special warehouse, the tax rate applicable to the goods and the latest average nominal price of the goods published at the website of the World Bank before filing the application under paragraph 3, converted to EUR; using the reference exchange rate determined and announced by the European Central Bank on the first day of the calendar month in which the decision of the tax office was issued, or on the following day, if no reference exchange rate is determined and announced on the above-mentioned day. The tax guarantee shall be lodged by depositing financial funds to the tax office's account or as a bank guarantee granted by the bank without reservation. The taxpayer is not entitled to receive any interest income from the lodged guarantee.

(8) Before the licence for operation of a special warehouse is issued, the tax office shall verify the facts and data referred to in paragraphs (4) through (6), and, if the facts and data are true and correct and the taxpayer has lodged the guarantee per paragraph (7), the tax office shall, without an undue delay, issue the licence for operation of a special warehouse.

(9) If the tax office does not issue the licence for operation of a special warehouse, then the tax guarantee lodged in accordance with paragraph 7 shall be released or returned to the payer without an undue delay.

(10) The operator of a special warehouse shall replenish the lodged tax guarantee within ten working days from receiving a notification that a part of the tax guarantee has been used by the tax office for a tax payment.

(11) A licence for operation of a special warehouse shall terminate effective from the date of

- a) final validity of the tax office's decision to withdraw the licence for operation of the special warehouse in accordance with paragraph (12),
- b) declaration of bankruptcy or entering liquidation proceedings,
- c) filing a request for erasure from the Commercial Register or filing a request for cancellation of a trade licence,
- d) when the special warehouse operator ceases to be a taxpayer.

(12) The tax office shall withdraw a licence for operation of a special warehouse if the special warehouse operator

- a) applies for withdrawal of the licence for operation of a special warehouse,
- b) is in breach of the conditions or ceases to meet the requirements under paragraph (2) or paragraph (10),
- c) has tax arrears or customs arrears to the tax office or the customs office in total amount exceeding EUR 1,000 continuously over a period exceeding 90 days.

(13) If a licence for operation of a special warehouse terminates, the tax office shall, without an undue delay, release or return the lodged tax guarantee (or a part thereof, if the guarantee was used for a tax payment) to the taxpayer.

(14) A person supplying goods exempt from tax pursuant to § 48c (1) (b), shall, within ten days from the date of delivery of the goods notify the special warehouse operator of the business name or designation of the entity to whom the goods were delivered, the date of delivery of the goods and the quantity of the supplied goods in metric tons.

(15) If goods are excluded from special warehouse (except for exclusion of goods related to delivery of the goods) the tax exemption applied to the supply of goods preceding thereto and the tax exemption applied to received services are cancelled effective from the moment of exclusion of the goods and the person liable to report and to pay the tax as at the date when the event occurred, is the one who caused that the goods are excluded from special warehouse.

(16) The person causing that goods are excluded from special warehouse shall, before the exclusion occurs, notify the special warehouse operator of the VAT identification number assigned in the territory of the country and deliver to the special warehouse operator

- a) the invoice received regarding previous supplies of tax-exempt goods, if the exclusion of the goods is not associated with delivery of the goods, and the invoice received with respect to services relating to the supply of the goods pursuant to § 48c (1) (c),
- b) the invoice, issued by the person with respect to supplied goods, if, the supply of goods is associated with exclusion of the goods from special warehousing; or other document proving delivery of the goods, unless the invoice is issued before the goods are excluded from special warehouse.

(17) A special warehouse operator shall keep records, by calendar months, of:

- a) quantity of goods, in metric tons, placed into special warehouse, date of storing the goods and the person for whom the goods were placed into the warehouse,
- b) data notified pursuant to paragraph 14,
- c) quantity of goods, in metric tons, released from the special warehouse, release date of the goods, person applying for release of the goods from the special warehouse and data from invoices pursuant to paragraph (16).

(18) The special warehouse operator shall retain the records pursuant to paragraph (17) for ten years from the end of the relevant calendar year and, upon request, submit the same to the tax authority.

(19) The special warehouse operator shall not enable exclusion of goods from the special warehouse by a person who failed to comply with the requirements under paragraph 16. If a special warehouse operator enables exclusion of goods from a special warehouse by a person who fails to comply with the requirements under paragraph (16), then the operator shall be jointly and severally liable for the tax unpaid by the one who caused the exclusion of the goods from the special warehouse. A tax guarantee lodged in accordance with paragraph (7) shall be used for settlement of the owed tax; the tax office shall notify the special warehouse operator of the use of the tax guarantee. If the special warehouse operator does not have any information available as to the amount at which the goods were actually sold, then the tax shall be calculated using the tax base, i.e., the value of the excluded goods determined based on the average price of goods published at the World Bank's website for the calendar month preceding the calendar month in which the goods were excluded from the special warehouse; the price shall be converted to euros at the reference exchange rate determined and announced by the European Central Bank on the day preceding the day of exclusion of the goods from the special warehouse, or on the following day if no reference exchange rate is determined and announced on the day preceding the day of exclusion.

§ 48e

Tax exemption under tax warehousing

(1) The tax exemption under § 48c (2) (a) from the place of importation of the goods to the tax warehouse in the territory of the country shall apply if, before commencement of the transportation, a tax guarantee is lodged to the customs office in the amount of the tax that would have been due if the tax exemption did not apply. The tax guarantee shall be deposited by the operator of the tax warehouse, where the goods are to be placed. The tax guarantee shall be lodged as determined by a special regulation.<sup>25c)</sup>

(2) The customs office shall release or return the tax guarantee under paragraph (1), if the conditions for release or return of the excise tax guarantee under special regulation are met.<sup>25d)</sup>

(3) If no electronic report of receipt under special regulation<sup>25e)</sup> is submitted to the customs office with respect to the transported tax-exempt goods pursuant to paragraph (1), then the person who would have been liable to pay tax upon importation of goods, shall report and pay the tax as at the date when the liability to pay the excise tax under special regulation<sup>25f)</sup> arises, in the amount, which the person would have been liable to pay upon importation of the goods, if the tax exemption did not apply; that shall not apply in case of an irreversible destruction or natural wastage of the goods. If the tax under the first sentence is paid, the customs office shall, without an undue delay, release or return the tax guarantee under paragraph (1). If the tax is not paid by the due date, the tax guarantee lodged under paragraph (1) shall be used for payment of the tax; in such case, the tax office shall notify the tax warehouse operator, in writing, of using the tax guarantee.

(4) The tax exemption under § 48c (2) (b) can be claimed by the taxable person if, before commencement of transportation of the goods which are to be placed in a tax warehouse, a tax guarantee is granted to the customs office in the amount of the tax that would have been due if no tax exemption was claimed. The tax guarantee shall be deposited by the operator of the tax warehouse, from which goods intended for transfer to another tax warehouse are released. The tax guarantee shall be lodged as determined by a special regulation.

(5) The customs office shall release or return the tax guarantee referred to in paragraph (4), if the requirements for release or return of the excise tax guarantee under special regulation have been met.

(6) If no electronic report of receipt under special regulation is submitted to the customs office with respect to transported goods pursuant to paragraph (4), then the tax-exemption shall be cancelled and the person liable to pay the tax shall report and pay the tax as at the date when the liability to pay the excise tax under special regulation arises, in the amount of tax which would have been due if no tax exemption was claimed; that shall not apply in case of irreversible destruction or natural wastage of the goods. If the tax under the first sentence is paid, the customs office shall, without an undue delay, release or return the tax guarantee under paragraph (4). If the tax is not paid by the due date, then the tax guarantee lodged under paragraph (4) shall be used for payment of the tax and the tax office shall notify the tax warehouse operator, in writing, of using the tax guarantee.

(7) A person supplying goods exempt from tax pursuant to § 48c (2) (c) shall, within ten days from the date of delivery of the goods notify the operator of the tax warehouse of the business name or designation of the entity to whom the goods were delivered, the date of delivery of the goods and the quantity of the supplied goods.

(8) If goods are excluded from tax warehouse (except for exclusion of goods related to delivery of the goods), then the tax exemption applied to the supply of the goods pursuant to § 48c (2)(c) preceding the exclusion, the tax exemption applied to acquisition of the goods pursuant to § 48c (2) (d) preceding the exclusion, and the tax exemption applied for services received under § 48c (2) (b) through (d) shall be cancelled effective from the moment of exclusion of the goods and the one liable to report and to pay the tax as at the date when the exclusion occurs, is the person causing that the goods are excluded from the tax warehouse. If excluded from tax warehouse are goods for which tax exemption is claimed pursuant to § 48c (2)(a), without actual delivery of the goods in the tax warehouse, then the person causing that the goods were excluded from the tax warehouse shall be liable to report and to pay the tax as at the date when the exclusion occurred, in the amount which the person would be liable to pay if the tax exemption did not apply.

(9) The person causing that goods are excluded from tax warehouse shall, before the exclusion occurs, notify the tax warehouse operator of the VAT identification number assigned in the territory of the country and deliver to the tax warehouse operator:

a) the invoice received regarding previous supplies of the goods, if the exclusion of the goods is not associated with delivery of the goods, and the invoice received with respect to services relating to the supply of the goods pursuant to § 48c (2) (c),

b) the invoice, issued for supplied goods, if the supply of the goods is associated with exclusion of the goods from tax warehouse, or other document proving delivery of the goods, unless the invoice is prepared before the goods are excluded from the tax warehouse.

(10) The tax warehouse operator shall keep records, by calendar months, of

a) quantity of goods placed into tax warehouse, date of storing the goods and the person for whom the goods were placed into the warehouse,

b) data notified pursuant to paragraph 7

c) quantity of goods released from the tax warehouse, release date of the goods, person applying for release of the goods from the tax warehouse and data from invoices pursuant to paragraph (9).

(11) The tax warehouse operator shall retain the records pursuant to paragraph (10) for ten years from the end of the relevant calendar year and, upon request, submit the same to the tax authority.

(12) The tax warehouse operator shall not enable exclusion of goods from tax warehouse by a person who fails to comply with the requirements pursuant to paragraph (9). If a tax warehouse operator enables exclusion of goods from tax warehouse by a person who failed to comply with the requirements under paragraph (9), then the operator shall be jointly and severally liable for the tax unpaid by the one who caused the exclusion of the goods from the tax warehouse. If the tax warehouse operator does not have available any information as to the amount at which the goods were actually sold, then the tax shall be calculated using the tax base, which is the market value of the excluded goods on the free market as at the date of the exclusion.

## Deductions

### § 49

#### Deductions by Taxpayers

(1) The right to deduct the tax on goods or service shall accrue to the taxpayer on the day when a tax liability in respect of these goods or service arises.

(2) The taxpayer may deduct tax on goods and services, which he uses for supplies of goods and services as a taxpayer except for under the paragraphs (3) and (7), from the tax he is obliged to pay. The taxpayer may deduct the tax if the tax is

- a) claimed against him by another taxpayer within the territory of the country in respect of goods and services which have been or are to be supplied to the taxpayer,
- b) applied by him for services and goods for which he is liable for payment of tax according to § 48c (5) and § 69 Article (2) to (4), (7) and (9) to (12),
- c) claimed by itself on the acquisition of goods within the territory of the country from another member state in accordance with §§ 11 and 11a,
- d) paid to the tax administrator within the territory of the country upon the importation of goods.

(3) A taxpayer may not deduct the tax on goods and services as per paragraph (2), which he uses for supplies of goods and services that are exempt from the tax pursuant to §§ 28 to 42, except for insurance services as per § 37 and financial services as per § 39, where these are rendered to the customer who does not have his seat, place of business, fixed establishment or domicile within the territory of European Union or where these services are directly associated with the exportation of goods outside the territory of the European Union. A taxpayer who supplies investment gold exempt from tax under § 67(3) and taxpayer who acts as an agent in the supply of investment gold exempt from tax according to § 67(3), may not deduct the tax on goods and services pursuant to the paragraph (2), which he uses for such supply, except from tax on goods and services pursuant to § 67(5) and (6)

(4) If the taxpayer uses goods and services for the supply of goods and services, where it can deduct the tax and at the same time for the supply of goods and services, where it cannot deduct the tax in accordance with paragraph (3), the payer is obliged to calculate the aliquot sum of the tax in accordance with § 50.

(5) The taxpayer that acquires its fixed assets defined as depreciable assets according to the special provision<sup>26)</sup> and during the acquisition of these assets it is assumed that the assets would be used for the purpose of its business activities as well as for other purpose, can decide, with the exception of capital goods referred to in §54(2)(b) and (c), not to deduct a part of the tax corresponding to the scope of use of the fixed assets for other purposes than for business activities. If the taxpayer decides not to deduct a part of the tax corresponding with the scope of use of the fixed assets for other purposes than business activities, using the fixed assets for other purposes than business activities within this scope is not considered to be a supply of goods for consideration (§ 8 paragraph 3) or the supply of services for consideration (§ 9 paragraph 2). If the taxpayer uses the received services and the acquired assets, other than the fixed assets defined as the depreciated assets according to the special provision<sup>26)</sup>, for the purposes of its business activities as well as for other purposes, the payer shall deduct only the part of the tax corresponding to the scope of utilization for business activities, if the taxpayer deducts expenses (costs) on the consumed fuels in the form of flat-rate expenses pursuant to a separate regulation<sup>24b)</sup> and is unable to demonstrate the scope in which the fuels have been consumed for the purpose of his business and for other than business purposes, the taxpayer may deduct the tax paid on the purchase of such fuels up to the amount of flat-rate expenses pursuant to a separate regulation<sup>24b)</sup>. The scope of use of the fixed assets and services for business activities and for other than business purposes shall be determined by the taxpayer according to the amount of the income from business activities and other income than income from business activities, the period of use of the fixed assets and services for business activities and for other than business activities, or according to any other criterion the use of which objectively reflects the scope of use of the fixed assets and services for business activities and for other than business activities. This does not influence the provision of paragraph (4).

(6) A taxpayer may also deduct the tax in the case that he uses the goods and services for doing business outside the country where this tax would be deductible should this activity be performed within the territory of the country.

(7) A taxpayer may not deduct the tax in respect of:

- a) the purchase of goods and services for the purposes of treat and entertainment,
- b) suspense items as per § 22(3).

(8) When operating an enterprise following the announcement of a bankruptcy, a taxpayer may only deduct the tax on goods and services used for the operation of this enterprise; the taxpayer may not deduct the tax on goods and services used for the maintenance and administration of a bankrupt's estate and on goods and services which form a cash expense of the administrator in bankruptcy and constitute a claim against the bankrupt's estate.

(9) The taxpayer registered for tax pursuant to §5 who meets the conditions for a tax refund pursuant to §55a or §56, cannot seek the deduction of tax on goods and services by means of a tax return except for the deduction of tax on goods and services which the taxpayer used for the supply of goods and services in respect of which the taxpayer is a person liable to pay the tax pursuant to §69(1) and except for deduction of tax claimed by the taxpayer on goods and services in respect of which the taxpayer is a person liable to pay tax.

*(10) If a foreign person applies the special scheme under §68a through 68c or a special scheme under provisions of an act valid in other member state equivalent to §68a through 68c and, at the same time, the foreign person carries out activities in this country, which are not subject to the special schemes and for which the foreign person is registered as a taxpayer under §5, then the foreign person is entitled to deduction of tax applied on goods and services in relation to supplied goods and services under §68(1). **Effective from 1 July 2021***

## §49a

(1) The taxpayer shall only deduct tax charged on capital goods referred to in §54(2)(b) and (c), which are included in the property of the taxpayer, and which the taxpayer uses for business purposes as well as for purposes other than business, within the scope in which such capital goods are used in business. This is without prejudice to the provision of §49(4).

(2) The scope of use of capital goods according to § 54(2)(b) and (c) for business purposes as well as for purposes other than business shall be determined by the taxpayer according to the area of the immovable property used for business purposes as well as for purposes other than business, the period of use of the capital goods according to § 54(2)(b) and (c) for business purposes and for other than business purposes, or according to any other criterion the use of which objectively reflects the scope of use of the capital goods according to § 54(2)(b) and (c) for business purposes as well as for purposes other than business.

## § 50

### Pro Rata Deduction

(1) A deductible tax proportion in accordance with § 49(4) shall be calculated by a taxpayer as the product of the tax and a coefficient calculated in accordance with paragraph (2) and rounded up to two decimal points.

(2) The coefficient shall be calculated as a fraction having, as numerator, the value, excluding the tax, of the supplied goods and services for a calendar year, in respect of which the tax is deductible, and as denominator, the value, excluding the tax, of all supplied goods and services for the calendar year. When calculating the coefficient, there shall not be included, either in the numerator or denominator, the value of

- a) the sale of an undertaking or a part thereof, which forms an independent organisational branch,
- b) the sale of property which the owner used for the purposes of his business, except for inventories,
- c) financial services exempt from the tax under § 39, if provided by the taxpayer incidentally,
- d) an incidental transfer of immovable property and an incidental lease thereof.

(3) During individual tax periods of a calendar year, a taxpayer shall apply the coefficient from the previous calendar year. Where a coefficient from the previous calendar year cannot be applied, a taxpayer shall estimate the coefficient for the calendar year in question according to the nature of his activities, subject to approval from the tax administrator.

(4) On the lapse of a calendar year, a taxpayer shall calculate, in the manner as per paragraph (2), the coefficient based on the data concerning the calendar year ended and shall calculate the deductible tax for this calendar year. In the last tax period of the calendar year, a taxpayer shall clear the difference between the tax deducted in individual tax periods and the tax calculated in accordance with the first sentence to the expense or benefit of the state budget. The same procedure will also be followed by a taxpayer who became a taxpayer during the calendar year, or ceased to be a taxpayer during the calendar year, namely for the period of the calendar year in which he was in the position of taxpayer.

(5) Where the taxpayer's accounting period is identical with a financial year, for the purposes of paragraphs (2) to (4) a calendar year shall mean a financial year.

## § 51

### Exercise of the Right to Deduct

(1) A taxpayer may exercise the right to deduct tax in accordance with § 49, provided that

- a) in respect of deductions under § 49(2) letter a), he holds an invoice drawn up by the taxpayer in accordance with § 71,
- b) in the case of a tax deduction in accordance with § 49 paragraph (2) letter b), the tax shall be stated in the records in accordance with § 70,
- c) in respect of deductions under § 49(2) letter c), he holds an invoice from the supplier from another Member State and,
- d) in respect of deductions under § 49(2) letter d), he holds an import document confirmed by the customs authority, specifying him either as consignee or importer.

(2) The taxpayer shall execute a deduction of tax under § 49(2) letters (a),(c) or (d) no sooner than in the taxation period, in which the right for tax deduction arises, and no later than in the last taxation period of the calendar year, in which the right for tax deduction arises, if he holds, up to the expiration of the time limit for filing the tax return for the taxation period in which the taxpayer exercises the right for tax deduction, a document referred to in paragraph (1) letter (a),(c) or (d). If the taxpayer does not hold the document referred to in paragraph (1) letters (a),(c) or (d) up to the expiration of the time limit for filing the tax return for the last taxation period of the calendar year in which the right for tax deduction arises, the taxpayer shall execute a deduction of tax in the taxation period within which he obtains the document referred to in paragraph (1) letters (a), (c) or (d). The taxpayer shall execute a deduction of tax under § 49(2) letter (b) no sooner than in the taxation period in which the right for tax deduction arises, and no later than in the last taxation period of the calendar year in which the right for tax deduction arises.

(3) If, due to a delayed delivery of an invoice, the taxpayer is required to submit an additional tax return because the tax liability on goods acquired in the territory of the country from another Member State arose pursuant to §20(1) letter (b), the taxpayer shall have the right to deduct the tax in the tax period for which the additional tax return is filed, provided that the taxpayer holds the invoice as at the day of the submission of the additional tax return.

(4) Where the taxpayer's accounting period is financial year, for the purposes of paragraph (2) a calendar year shall mean a financial year."

(5) The taxpayer shall deduct the tax in such a way that he deducts the total sum of deductible tax for the applicable taxation period from the total sum of the tax for the applicable taxation period.



## § 52

### Deduction in Respect of Supply of a New Means of Transport

At the time of supply of a new means of transport, the right to deduct the tax included in the purchase price or paid on importation or on acquisition of this new means of transport within the territory of the country from another Member State shall arise to a person who incidentally supplies such means of transport from the country to another Member State, namely to the amount not exceeding the tax which this person would have to pay in the case of his obligation to pay the tax upon the supply of a new means of transport from the country to another Member State. The right to deduct the tax may only be exercised in respect of a month, during which the new means of transport is supplied.

## § 53

### Correction of Deductions

(1) If, following the end of the tax period in which the taxpayer applied the tax deduction, an event referred to in §25(1) occurred with a resultant decrease in the taxable amount, the taxpayer who deducted the tax shall be obliged to correct the deduction. The deduction shall be corrected in the tax period in which the taxpayer received a document concerning the taxable amount correction. If the taxpayer does not receive the document concerning the taxable amount correction within 30 days of the date on which the event pursuant to §25(1) occurred with a resultant decrease in the taxable amount, the taxpayer shall correct the deducted tax in the tax period in which 30 days following the occurrence of the event under §25(1) have lapsed; if the correction of the deducted tax applies to goods acquired in the territory of the country from another Member State or to the supply of goods or a service where the recipient of the supply is liable to pay the tax, the taxpayer shall also correct the taxable amount and the tax pursuant to §25.

(2) Where the taxable amount is corrected in accordance with § 25 or § 68d (8) with a resultant increase in the taxable amount, a taxpayer who deducted the tax shall be entitled to correct the deduction so made. The deduction shall be corrected in a tax period, during which the taxpayer received a document concerning the taxable amount correction and if the correction of the taxable amount is made according to § 68d (8), the correction of the deducted tax shall be made in the tax period in which the taxpayer paid, namely in the amount corresponding to the sum paid by the taxpayer.

(3) Where the tax paid on importation of goods was subsequently refunded, either fully or partly in dependence on customs regulations, a taxpayer shall be obliged to correct the deduction. The deduction shall be corrected in a tax period, during which the customs authority refunded the tax.

(4) Where the tax paid on importation of goods was subsequently increased pursuant to customs regulations, a taxpayer shall be entitled to correct the deduction. The deduction shall be corrected in a tax period, during which the tax paid to the customs authority was subsequently increased.

(5) In cases of theft of goods in respect of which a taxpayer deducted the tax, the taxpayer shall be obliged to transfer the tax equal to the deduction; where the goods are subject to depreciation in accordance with a separate regulation,<sup>26)</sup> the taxpayer shall reduce the tax to be transferred for a proportional part of the tax corresponding with the depreciation charge. If the stolen goods was subject to lease with an agreed right to purchase the leased thing, the payer will pay tax reduced by the tax already paid by him for that goods, but to a maximum of the amount of the deducted tax. The taxpayer shall transfer the tax in a tax period in which he reveals the theft of the goods.

(6) Where the tax rate is corrected with the resultant decrease in the tax, the taxpayer who deducted the tax is obliged to correct the deduction in the same tax period in which the correction to the tax rate was made, or in the first subsequent tax period. Where the tax rate is corrected with the resultant increase in the tax, the taxpayer who deducted the tax has the right to correct the deduction in the same tax period in which the correction to the tax rate was made, or in the first subsequent tax period. The taxpayer is not obliged to correct the tax rate or deduction where an incorrect tax rate has been applied to the acquisition of goods within the territory of the country from another Member State or to the supply of goods or services if the acquirer or consignee is obliged to pay the tax, provided that the taxpayer is entitled, in the case of such taxable transaction, to deduct the tax to the full extent.

## § 53a

(1) If a taxpayer claims tax deduction on a service rendered on capital goods referred to in § 54 (2) (a) or (b), upon acquisition of which no tax deduction was claimed, and the service resulted in permanent increase in value of the capital goods, the taxpayer shall correct the tax deducted on the service in the tax period in which the capital goods is supplied for the taxpayer's personal consumption, for personal consumption of the taxpayer's employees or in which the capital goods are supplied free of charge.

(2) The tax deducted on the service rendered on capital goods referred to in § 54 (2) (a) shall be corrected in the amount referring to the period starting from the calendar month in which the payer supplied the capital goods in accordance with paragraph (1) and shall end by the lapse of the 60th calendar month from claiming the tax deduction. The tax deducted on the service rendered on capital goods referred to in § 54 (2) (b) shall be corrected by the taxpayer in the amount attributable to the period starting from the calendar month in which the taxpayer supplied the capital goods pursuant to paragraph (1) and shall end by the lapse of the 240th calendar month from claiming the tax deduction. When correcting the deducted tax, the taxpayer shall consider a pro rata deduction of tax on the service rendered on the capital goods.

## § 53b

### Correction of tax deducted for an uncollectible receivable

(1) If, after the end of the tax period in which the taxpayer claimed the tax deduction, an event pursuant to § 25a par. 2 a) through c) and f) and g) occurs and the taxpayer receives a document confirming the correction of the tax base pursuant to § 25a par. 7 a), then the taxpayer shall correct the deducted tax in the period in which the document was received. The correction of the deducted tax shall take account of pro rata deduction and adjustments made to the deducted tax.

(2) If, after correction of the deducted tax pursuant to par. 1, any event occurs based on which the supplier shall correct the reduced tax base under § 25a par. 6 and the taxpayer receives a document about correction of the tax base under § 25a par. 7 b), then the taxpayer shall have the right to correct the corrected deducted tax. The correction of the corrected deducted tax under the first sentence above shall be made by the taxpayer in the tax period in which the document under the first sentence was received.

(3) The taxpayer shall enter the information about the correction of the tax deducted under paragraph 2 above in the records kept under § 70 par. 2 j).

## § 54

### Adjustment of Deductions in Respect of Capital Goods

(1) A taxpayer shall adjust the tax deduction, if during a period following a tax period of acquisition of capital goods or their self-generation at own expense, he alters the purpose of their use.

(2) For the purposes of this Law, capital goods is

- a) movable property whose acquisition price, excluding the tax, or the at-cost value is EUR 3,319.39 and above, and whose service life is more than one year,
- b) structures<sup>26a)</sup>, building lands, flats, and non-residential premises,
- c) structures superstructures, extensions and remodelling of buildings, apartments and non-residential premises requiring a building permit under a separate regulation.<sup>27)</sup>

(3) A change in the purpose of use of investment property occurs if the payer

- a) uses the investment property for which he deducted tax for deliveries of product and services without the option to deduct tax, or for deliveries of products and services with the option to deduct tax proportionally,
- b) uses capital goods, in respect of which he was not entitled to deduct the tax, for supplies of goods and services subject to the right to deduct or for supplies of goods and services subject to the right to deduct a proportion of the tax,
- c) uses the investment property for which he deducted the proportional amount of tax for deliveries of products and services with the option to deduct tax or for deliveries of product and services without the option to deduct tax; a change in the purpose of use of the investment property for which the payer deducted the proportional amount of tax is also considered to be a change in the amount of the annual co-efficient (§ 50 par. 4) by a value exceeding 0.10.

(4) The adjustment of deduction following a change in the purpose of use of capital goods under paragraph (1) shall be spread over five calendar years, including the year in which the goods are acquired or self-generated by a taxpayer at his own expense, with the exception of capital goods referred to in paragraph (2) letters b) and c), where a period for building modifications is 20 calendar years, and a period for adjustment of deductions shall start to lapse in a year when the capital goods were put in use. Where the taxpayer supplies capital goods referred to in paragraph (2) letters b) and c) prior to their introduction into service and he changes the purposes of their use, he shall adjust the tax deduction in a calendar year of the supply of capital goods. If a taxpayer acquires capital goods in the form of lease with an agreed purchase option of the leased goods, where it changes the purpose of their use following the acquisition, for the purposes of adjustment of the deduction it shall be understood that the period for adjustment of the deduction started to run in a calendar year in which the capital goods were handed over to the taxpayer for use.

(5) A taxpayer shall effect the adjustment to the tax deduction in the last tax period of a calendar year, in which he changed the purpose of use of the capital goods. In making adjustments to deductions, the taxpayer shall proceed in accordance with Annex 1. For the purposes of calculating the adjustment of a deduction made in respect of capital goods, the tax that cannot be deducted by the taxpayer shall be treated as a tax deduction of 0.

(6) A taxpayer shall not effect the adjustment of a tax deduction where the absolute value, which is to express the changed purpose for which capital goods are used, is equal to 0.10 and less; the value expressing the changed purpose for which capital goods are used shall be a difference between figure A and figure B in accordance with Annex 1.

(7) If, during a period for adjustment of the tax deduction, a taxpayer supplies capital goods subject to the tax or with tax exemption with the possibility of tax deduction until the lapse of this period for adjustment such capital goods shall be treated as if used for business purposes subject to the option of tax deduction. If, during a period for adjustment of the tax deduction, the taxpayer supplies capital goods exempt from the tax without the possibility of tax deduction, until the lapse of this period for adjustment such capital goods shall be treated as if used for business purposes with tax exemption.

(8) Where the taxpayer's accounting period is identical with a financial year, for the purposes of paragraphs (4) and (5) a calendar year shall mean a financial year.

## §54a

(1) The taxpayer shall adjust the deducted tax if in the course of the period following after the tax period, in which he put the capital goods referred to in §54(2)(b) and (c) to use, he changes the scope of use of such capital goods for business purposes and for purposes other than business.

(2) The time period for the adjustment of tax deduction pursuant to paragraph (1) represents 20 calendar years, including the year in which the taxpayer put the capital goods referred to in §54(2) letters (b) and (c) to use. Where the taxpayer supplies capital goods referred to in §54(2) letters (b) and (c) before they are put to use, he shall adjust the tax deduction in the calendar year of goods supply. If a taxpayer acquires capital goods referred to in §54(2)(b) and (c) in the form of lease with an agreed purchase option of the leased goods, where it changes the scope of use for business purposes and for a purpose other than business following the acquisition, for the purposes of adjustment of the deduction it shall be understood that the period for adjustment of the deduction started to run in a calendar year in which that capital goods were handed over to the taxpayer for use.

(3) The taxpayer shall effect the adjustment of the tax deduction in the last tax period of the calendar year, in which he changed the scope of use of the capital goods referred to in §54(2) letters (b) and (c), for each calendar year until the lapse of the period stipulated for the adjustment of tax deduction, including the calendar year in which he changed the scope of use of such goods. When adjusting the tax deduction, the taxpayer shall apply the formula included in Annex 1.

(4) If, in the course the tax deduction adjustment period, a taxpayer supplies capital goods referred to in §54(2) letters (b) and (c) subject to tax, then until the lapse of the tax deduction adjustment period such capital goods shall be treated as if used for business purposes only. If, in the course the tax deduction adjustment period, a taxpayer supplies capital goods referred to in §54(2) letters (b) and (c) exempt from tax, then until the lapse of the tax deduction adjustment period such capital goods shall be treated as if used only for purposes other than business.

#### §54b

(1) Where the capital goods pursuant to §54(2) letters (b) and (c) are transferred to the legal successor of a taxpayer wound up without liquidation, the legal successor shall be obliged to continue in the adjustment of the tax deducted in respect of such capital goods in accordance with §54 and §54a. For the purposes of this provision, the legal successor shall also mean a taxpayer who acquired an enterprise or a part of an enterprise without tax pursuant to §10(1).

(2) The taxpayer who sells an enterprise or a part of an enterprise or invests an enterprise or a part of an enterprise as a non-monetary contribution towards a business corporation or a co-operative pursuant to §10(1) shall provide the acquirer with data on the tax relating to the acquired capital goods pursuant to §54(2) letters (b) and (c), data on the deducted tax and on adjustments made to the deducted tax pursuant to §54 and §54a.

(3) Where the acquirer of an enterprise or a part of an enterprise does not have the data pursuant to paragraph 2, the deduction of the tax upon the acquisition of the capital goods shall be deemed applied in the year in which the enterprise or a part of the enterprise was acquired and shall amount to 100% of the taxable amount which is the fair value of such capital goods pursuant to a separate regulation.<sup>31)</sup>.

#### § 54c

(1) If a taxpayer acquires the capital goods referred to in § 54(2) from a taxpayer according to § 68d(2) and applies tax deduction after the end of the calendar year in which the period for adjustment of deducted tax according to § 54 or § 54a started to pass, when making the tax deduction and possible settlement of proportional tax deduction the taxpayer is obliged to take into consideration the change or changes of the purpose of use of the capital goods and change or changes in the scope of use of the capital goods if these changes take place in the period since the beginning of the start of the period for adjustment of deducted tax until the end of the calendar year in which the taxpayer applies the tax deduction.

(2) For the purpose of adjustment of the deducted tax according to § 54, § 54a or § 54d made by a taxpayer who acquired the capital goods referred to in § 54(2) from a taxpayer according to § 68d (2) and made by a taxpayer according to § 68d (2), the abbreviation DV in the formula provided in Annex No. 1 shall mean the tax attributable to the acquisition cost of capital goods or the at-cost value of capital goods in the amount corresponding to the amount paid by that taxpayer.

#### § 54d

(1) A taxpayer who deducted part of the tax under the first sentence of §49(5) with regard to movable tangible property and that property constitutes capital goods referred to in §54(2)(a), it shall make adjustment of the deduction, provided it changes, in the period following the tax period during which it acquired that property, the scope of use of the property for business purposes and for a purpose other than business.

(2) The period for adjustment of the deduction under paragraph 1 is five years, including the year in which the taxpayer acquired the movable tangible property. If a taxpayer acquires capital goods referred to in §54(2)(a) in the form of lease with an agreed purchase option of the leased goods, where it changes the scope of use for business purposes and for a purpose other than business following the acquisition, for the purposes of adjustment of the deduction it shall be understood that the period for adjustment of the deduction started to run in a calendar year in which that capital goods were handed over to the taxpayer for use.

(3) The taxpayer shall make adjustment of the deduction under paragraph 1 in the last tax period of a calendar year in which it changed the scope of use of the movable tangible property, namely for each calendar year until the end of the period for adjustment of the deduction, including the calendar year in which it changed the scope of use of that property. When making adjustments of deductions, the taxpayer shall proceed in accordance with the formula referred to in Annex 1.

(4) If, during the period for adjustment of the deducted tax, the taxpayer supplies capital goods referred to in § 54 (2) (a) with charging of tax or exemption from tax, with the possibility of tax deduction, then, until expiration of the period for adjustment of the deducted tax, such capital goods shall be regarded as used solely for business purposes.

#### § 55

##### Deduction of Tax on Registration of Taxpayers

(1) A taxable person that became a payer may deduct tax related to goods and services acquired or received by that person as a taxable person prior to the day when the person became a payer if these received supplies, except for stock, are not included in the tax expenses according to a special regulation<sup>27a)</sup> in the calendar years preceding the calendar year in which the person became a payer. A payer will decrease tax for property that is depreciated property according to a specific regulation<sup>26)</sup> by a proportional part of the tax corresponding to the depreciation; a payer that is not an accounting entity will use the same procedure for decreasing the deductible tax as a payer that is an accounting entity. A taxpayer shall not be entitled to tax deductions where not using the goods and services for supplies of goods and services as the taxpayer.

(2) A taxpayer may deduct the tax in accordance with paragraph (1) to the extent and under the conditions referred to in §§ 49 to 51.

(3) A person who failed to meet the obligation to file the tax registration application or who filed the tax registration application with a delay of more than 30 days, shall have the right to deduct, for the period in which such person should have been a taxpayer, a tax that is different from tax

referred to in paragraph (1) relating to goods and services used for the supply of goods and services, and shall do so to the extent and under conditions pursuant to §§ 49 and 51. Deduction of tax shall be applied in the same tax return in which tax according to § 78(9) is presented. The period, in which the person should have been a taxpayer, shall mean the period starting on the 31st day following the last day of the time limit within which the person was obliged to submit a tax registration application.

(4) A foreign person who failed to meet the obligation to file the tax registration application or who filed the tax registration application with a delay, is entitled, for the period in which that person should have been a taxpayer, to the deduction of tax relating to goods and services used in the supply of goods and services, within the scope and under the conditions pursuant to §§ 49 and 51. The tax deduction shall be made in the same tax return in which the tax pursuant to §78(9) is stated. The period during which the foreign person should have been a taxpayer commences on the day when the first taxable transaction was performed by that person in the territory of the country, for which a tax liability would have arisen to that person if it had had the status of a taxpayer.

#### Refund of Tax to a foreign person from another Member State

##### §55a

(1) A foreign person who has a seat, place of business, fixed establishment or domicile in another Member State, or has a habitual residence in another Member State, and requests a tax refund (hereinafter the "applicant") shall be entitled to the refund of the tax on the goods and services supplied to him by the taxpayer within the territory of the country and to the refund of the tax charged upon the importation of goods within the territory of the country, subject to the conditions and to the extent specified in paragraphs (2) to (5) and in §55b to §55e.

(2) An applicant shall be entitled to tax refund if

- (a) the applicant is identified for tax purposes in the Member State in which he has a seat, place of business, fixed establishment, domicile or habitual residence;
- (b) during the period in respect of which application for tax refund has been filed the applicant did not have a seat, place of business, fixed establishment, domicile or habitual residence within the territory of the country;
- (c) during the period in respect of which application for tax refund has been filed the applicant did not supply goods or services within the territory of the country, except for
  1. transportation services and complementary services exempt from tax pursuant to §47(6),(8),(10) and (12) and §48(8),
  2. services and goods supplied together with installation or assembly, provided that the recipient is the person liable to pay the tax pursuant to §69 (2), (3) and (12);
  3. goods pursuant to §13(1)(e) and (f), if the person to whom such goods are supplied is the person liable to pay the tax pursuant to §69(9);
  4. goods from the territory of the country to another Member State, imported from a third country by an applicant represented by a tax representative pursuant to §69a or and supply of goods from the territory of the country to other Member State or to a third state, provided that the goods were acquired by a foreign entity in this country from other Member State and the foreign entity is represented by a tax representative pursuant to § 69aa."
  5. goods within a trilateral transaction according to §45, where the applicant participated as the first customer and the person liable to pay the tax as the second customer.

(3) The applicant shall be entitled to tax refund if he carries out taxable transactions that give rise to a right of deduction in the Member State in which he has a seat, place of business, fixed establishment, domicile or habitual residence. If the applicant carries out in the Member State in which he has a seat, place of business, fixed establishment, domicile or habitual residence taxable transactions that give rise to a right of deduction and, at the same time, taxable transactions that do not give rise to a right of deduction, only a proportion of the tax calculated according to the rules applicable in the Member State in which he has a seat, place of business, fixed establishment, domicile or habitual residence, shall be refundable to the applicant.

(4) The applicant shall be entitled to tax refund if the tax was deductible according to §49.

(5) The applicant shall not be entitled to the refund of a tax which the supplier has not claimed in accordance with this Act or to the tax claimed in respect of the goods the supply of which is or may be exempt from tax pursuant to §43 or §47(2). If the applicant applies a special regulation in accordance with law valid in other Member State and being in line with provisions of § 65, then the applicant is not entitled to tax refund for goods and services acquired for travelling purposes.

*(6) The applicant identified for application of the special scheme under § 68c in the Slovak Republic or a special scheme under provisions of an act valid in other member state and equivalent to §68b or §68c, is entitled to refund of tax applied on goods and services in relation to supply of goods and services under §68 (1) letters b) and c); compliance with the conditions under paragraph 2(c) is not required.*

**Effective from 1 July 2021**

##### §55b

(1) In order to claim tax refund, the applicant shall submit an electronic refund application via the electronic portal set up by the Member State in which the applicant has a seat, place of business, fixed establishment, domicile or habitual residence. The refund application must be submitted no later than by 30 September of the calendar year following the period in respect of which the refund is claimed. The Tax Office Bratislava shall electronically notify the applicant, without delay, of the date on which the refund application has been received.

(2) The refund application must contain:

- (a) the applicant's surname and forename, or business name, and address of his seat, place of business, fixed establishment, domicile or habitual residence;
- (b) the applicant's electronic address;
- (c) description of the applicant's business activity in respect of which the goods or services have been acquired, plus the corresponding numerical code under a separate regulation,<sup>27b)</sup>
- (d) period of time pursuant to §55c(1) to which the application relates;
- (e) declaration by the applicant of his compliance with the condition of §55(2)(c),
- (f) the applicant's tax identification number or his tax registration number allocated in another Member State;

- (g) information on the applicant's bank account, including the International Bank Account Number (IBAN) and Bank Identifier Code (BIC).
- (3) In addition to the information specified in paragraph (2), the refund application must contain data from each invoice for the supply of goods or services and from each importation document in respect of which the applicant requests tax refund, namely:
- (a) surname and forename, or business name, of the supplier and address of his seat, place of business, fixed establishment, domicile or habitual residence;
  - (b) the supplier's tax identification number allocated within the territory of the country, except for importation of goods;
  - (c) the date of the invoice issue, invoice number and the date and number of the importation document;
  - (d) taxable amount and the amount of tax in euro;
  - (e) the deductible tax amount pursuant to §55a(3) and (4);
  - (f) where applicable, the proportionate deductible tax amount pursuant to §55a(3) expressed as a percentage;
  - (g) numerical code pursuant to paragraph (4) pertaining to the goods or services acquired and, where numerical code 10 is indicated, the type of the goods or services acquired;
  - h) a code of closer specification pursuant to a separate regulation<sup>27ba</sup>), if numerical code 9 pursuant to paragraph (4)(i) below is used.
- (4) The following numerical codes shall be used to identify the type of goods and services:
- (a) numerical code 1 for fuel;
  - (b) numerical code 2 for the hiring of means of transport;
  - (c) numerical code 3 for expenditure relating to means of transport, other than those relating to the goods and services referred to in (a) and (b);
  - (d) numerical code 4 for charges for the use of roads and motorways;
  - (e) numerical code 5 for travel expenses relating to passenger transport;
  - (f) numerical code 6 for accommodation services;
  - (g) numerical code 7 for food, drink and restaurant services;
  - (h) numerical code 8 for admissions to fairs and exhibitions;
  - (i) numerical code 9 for expenditure on luxuries, amusements and entertainment;
  - (j) numerical code 10 for other goods and services than those referred to in (a) to (i).
- (5) Where the taxable amount on an invoice or importation document is EUR 1,000 or more, where the invoice concerns fuel, EUR 250 or more, the applicant shall submit by electronic means, together with the refund application, a copy of the invoice or importation document.
- (6) The applicant shall provide the information in the refund application, as well as any other additional information required under paragraphs (1) and (2) of §55d, in the Slovak language or in the English language.

#### §55c

- (1) The refund application shall be submitted for a period of not more than one calendar year and the amount of the tax refund claimed shall not be less than 50 EUR. The refund application may be submitted for a period of less than one calendar year, but not shorter than three calendar months, provided that the amount of the tax refund claimed is not less than EUR 400. The tax refund may relate to a period of less than three months provided that such period represents the remainder of a calendar year and the amount of the tax refund claimed is not less than EUR 50.
- (2) The refund application relates to:
- (a) the purchase of goods or services invoiced during the refund period, provided that the tax became chargeable before or at the time of the invoicing, or in respect of which the tax became chargeable during the refund period, provided that the purchase was invoiced before the tax became chargeable
  - (b) the importation of goods which took place during the period to which the refund application relates.
- (3) A refund application may also relate to invoices or importation documents not covered by the previous refund applications, which relate to the transactions completed during the calendar year in question.
- (4) If subsequent to the submission of a refund application the deductible proportion of the tax is adjusted according to the laws of the applicant's Member State, the applicant shall make a correction to the tax amount applied for or already refunded.
- (5) The correction referred to in paragraph (4) shall be made in the refund application relating to the calendar year following the calendar year in respect of which the applicant claimed tax refund. If, during the calendar year following the calendar year in respect of which the applicant claimed tax refund, the applicant makes no refund application, the applicant shall make a correction in a separate declaration via the electronic portal set up by the Member State in which the applicant has a seat, place of business, fixed establishment, domicile or habitual residence.
- (6) If, following the submission of the tax refund application, the taxable amount and the tax for the supply of goods or service decreases, the applicant is obliged to return the sum of tax the refund of which was claimed by the applicant. The applicant shall make the return of tax in the refund application for the period of the calendar year in which the document concerning the taxable amount and tax correction was issued. If the applicant does not file a refund application for the period of the calendar year in which the document concerning the taxable amount and tax correction was issued, the applicant is obliged to notify the Tax Office Bratislava, by electronic means, of the receipt of the document concerning the taxable amount and tax correction by the applicant not later than by 30 September of the calendar year following after the calendar year in which the document concerning the taxable amount and tax correction was issued. Together with the notification, the applicant shall submit, by electronic means, the document concerning the taxable amount and tax correction. The Tax Office Bratislava shall notify the applicant of its decision on the return of the tax refund. The applicant is obliged to return the tax within 30 days following the notification of the decision.

#### §55d

- (1) The Tax Office Bratislava shall notify the applicant of its decision on the refund application within four months of the receipt of application, subject to the exceptions stipulated in paragraphs (5) and (6). Should reasonable doubts arise as to the accuracy of a particular tax refund claim, the Tax Office Bratislava may, within the time limit specified in the first sentence, request by electronic means the applicant, competent authorities of the Member State in which the applicant has a seat, place of business, fixed establishment, domicile or habitual residence, or any from other person, to provide additional information; the requests to persons other than the applicant or competent authority of the Member State in which the

applicant has a seat, place of business, fixed establishment, domicile or habitual residence may be sent electronically provided that the addressees have appropriate electronic means of communication at their disposal.

(2) If the additional information is insufficient, the Tax Office Bratislava may request further additional information. The request for additional information and the request for further additional information is deemed delivered on the day when a data message is dispatched to the applicant's electronic address indicated on the refund application, to the electronic address of the relevant bodies of Member States or the electronic address of other persons; the provision of a separate regulation<sup>27bc)</sup> does not apply to delivery.

(3) The 'additional information' referred to paragraph (1) and the 'further additional information' referred to in paragraph (2) also include the originals or copies of invoices or importation documents of relevance to the refund claim, including those where the taxable amount is lower than the taxable amount mentioned in §55b(5).

(4) The person requested by the Tax Office Bratislava to provide additional information and further additional information pursuant to paragraphs (1) and (2) shall provide the requested information within one month of the date on which the request has been delivered.

(5) If the Tax Office Bratislava requests additional information pursuant to paragraph (1), it shall notify the applicant of its decision on the refund application within two months of the receipt of the requested information; if the Tax Office Bratislava does not receive the requested information, it shall notify the applicant of its decision within two months of the expiry of the time limit specified in paragraph (4); should the two-month time limit for notification expire earlier than six months of the receipt of application, the Tax Office Bratislava shall notify its decision no later than within six months of the receipt of application.

(6) If the Tax Office Bratislava requests further additional information pursuant to paragraph (2), it shall notify the applicant of its decision on the refund application no later than within eight months of the receipt of application.

(7) If the Tax Office Bratislava decides to refund the tax, it shall make the refund no later than within ten working days from the expiry of the respective time limit for the notification of its decision on the refund application pursuant to paragraphs (1), (5) or (6).

(8) The Tax Office Bratislava shall transfer the tax refund to an account kept with a local bank or, based on the applicant's request, to an account with a foreign bank in another Member State. If the refund is transferred to a bank account in another Member State, any bank charges for the transfer of funds shall be deducted from the tax refund, if it cannot be used according to a special regulation.<sup>27bd)</sup>

(9) Any decision to refuse a refund application, in whole or in part, must contain the grounds for refusal. The applicant may appeal against a decision to refuse a refund application in whole or in part in a manner and within the time limit laid down in a separate regulation.<sup>27c)</sup>

(10) Where a tax has been refunded on the basis of untrue information or the refund has been obtained in a fraudulent way, the applicant shall pay to the Tax Office Bratislava any such wrongly refunded tax plus a penalty imposed pursuant to a separate regulation.<sup>27d)</sup> Unless the applicant pays the imposed penalty, the Tax Office Bratislava shall have the right to suspend any further refund up to the unpaid penalty amount.

(11) The Tax Office Bratislava shall refund the tax for the period of one calendar year to which the refund application relates, adjusted upwards or downwards for the amount of correction according to paragraphs (4) and (5) of §55c. If correction is made through a separate declaration pursuant to §55c(5), the Tax Office Bratislava decide on the upward or downward adjustment on the basis of such separate declaration on tax correction.

(12) For the purposes of § 55c (6) and of paragraphs (1), (5) and (6), the decision shall be deemed notified upon dispatch of the data message to the electronic address stated in the refund application.

#### §55e

(1) Unless the Tax Office Bratislava makes a tax refund to the applicant within the time limit specified in §55d(7), the applicant shall be entitled to interest at a rate determined pursuant to a separate regulation.<sup>27e)</sup>

(2) The applicant shall not be entitled to the interest referred to in paragraph (1) if he failed to provide additional information or further additional information within the time limit specified in §55d(4) or if he fails to submit a copy of the invoice or importation document pursuant to §55b(5).

#### Application for tax refund in another Member State

##### §55f

(1) A taxpayer registered pursuant to §4 or §4b shall apply for tax refund in the Member State in which he received goods or services or to which he imported goods by filing an electronic refund application at the website of the Financial Directorate. A taxpayer registered pursuant to §4 may file a refund application provided that in the Member State in which he claims tax refund the applicant does not have a seat, place of business, fixed establishment, domicile or habitual residence. The refund application must be filed no later than by 30 September of the calendar year following the period in respect of which the refund is claimed. The content of the refund application shall be governed, mutatis mutandis, by the provisions of paragraphs (2) to (4) of §55b; unless the refund application contains the required information, it shall not be deemed filed.

(2) The manner in which refund applications is filed shall not be subject to a separate regulation.<sup>27f)</sup>

##### §55g

(1) The financial directorate shall send to the taxpayer, without delay, electronic confirmation of the receipt of application.

(2) The financial directorate shall not dispatch the refund application to the Member State to which it is addressed if, during the period in respect of which refund is claimed, the taxpayer was not a taxpayer or if he carried out solely activities giving no right to tax deduction. The Tax Office Bratislava shall electronically notify the taxpayer of the non-dispatch of his application."

#### Tax refund to a foreign person from third country

##### §56

(1) A foreign person who does not have a seat, place of business, fixed establishment, domicile or habitual residence within the territory of the European Union (hereinafter "foreign person from a third country") shall be entitled to the refund of the tax charged on the movable property and services supplied by a taxpayer within the territory of the country and to the refund of the tax charged on the importation of goods, subject to the conditions stipulated in paragraph (2).

(2) A foreign person from a third country shall be entitled to tax refund provided that

(a) the foreign person from a third country is identified for the purposes of such tax or a similar general tax on consumption in the country where he has a seat, place of business, fixed establishment, domicile or habitual residence;

(b) during the period in respect of which application for tax refund has been filed, the foreign person from a third country did not have a seat, place of business, fixed establishment, domicile or habitual residence within the territory of the European Union;

(c) during the period in respect of which application for tax refund has been filed, the foreign person from a third country did not supply goods or services within the territory of the country, except for

1. transportation services and the related complementary services exempted from tax in accordance with § 47(6), (8), (10) and (12), and § 48(8),

2. services and goods, provided that the recipient is the person liable to pay the tax (§ 69(2), (3) and (12));

3. goods pursuant to § 13(1)(e) and (f), provided that the person to which such goods are supplied is the person liable to pay the tax (§ 69(9));

4. goods from the territory of the country to another Member State, imported from a third country by a foreign person represented by tax representative pursuant to § 69a;

5. goods within a trilateral transaction pursuant to § 45, where the foreign person from a third country participated as the first customer and the person liable to pay the tax is the second customer.

(d) the tax would be deductible pursuant to § 49.

(3) A foreign person from a third country shall not be entitled to the refund of the tax, which the supplier did not charge in accordance with this Act, and the tax charged in respect of the goods the supply of which is or may be exempt from tax pursuant to § 43 or § 47(2).

*(4) A taxable person not having its seat or an establishment in the territory of the European Union and being identified for application of the special scheme under § 68a through 68c in the Slovak Republic or a special scheme under provisions of an act valid in other Member State and equivalent to § 68a through 68c, is entitled to refund of tax applied on goods and services in relation to supply of goods and services under §68(1); compliance with the conditions under paragraph 2(c) and §58(5) is not required. **Effective from 1 July 2021***

## §57

(1) A foreign person from a third country shall claim the refund of tax by filing an application for tax refund with the Tax Office Bratislava; the model form of the tax refund application is presented in Annex 2. The tax refund application shall be submitted for a period of one calendar year, no later than by 30 June of the calendar year following the calendar year in respect of which the tax refund is claimed. A foreign person from a third country may file a tax refund application provided that the tax refund amount is not less than EUR 50.

(2) The tax refund application may be filed by a foreign person from a third country also for the period of a calendar half-year if the sum of the tax refund claimed by that person is at least EUR 1,000 and if the application is filed for the first calendar half-year, the sum of the tax refund claimed for the second half-year is at least EUR 50. The refund application for a calendar half-year shall be filed not later than within the deadline according to paragraph (1).

(3) The tax refund application for the second calendar half-year may also apply to invoices or import documents which are not included in the tax refund application for the first calendar half-year and which relate to the transactions made during the period of the relevant calendar year.

(4) To his tax refund application, a foreign person from a third country shall attach:

(a) the original of an invoice issued by the taxpayer within the territory of the country, which shows the amount of tax in euros and, in the case of importation of goods, the relevant importation document and a document confirming tax payment,

(b) a certificate issued by the tax authority of the state in which the foreign person from a third country has a seat, place of business, fixed establishment, domicile or habitual residence, evidencing that the foreign person from a third country is identified for the purposes of this tax or a similar general tax on consumption; the certificate may not be of an earlier date than a year ago. The model form of the certificate is presented in Annex 3.

(5) In his application for tax refund, the foreign person from a third country must declare that:

(a) he meets the conditions specified in § 56(2);

(b) the data stated in the tax refund application are true;

(c) he undertakes to transfer back any wrongly refunded tax.

## §58

(1) The Tax Office Bratislava shall decide on the application for tax refund within six months of the day on which the application has been filed. The Tax Office Bratislava shall return the invoices and importation documents attached to the tax refund application to the foreign person from a third country within 60 days of their submission and, prior to returning them, may mark such invoices and importation documents.

(2) If the Tax Office Bratislava decides to refund the tax, it shall do so within the time limit for taking a decision on the application referred to in paragraph (1). The Tax Office Bratislava shall transfer the tax refund in euros to an account kept with a local bank or, if so requested by a foreign person from a third country, to an account with a foreign bank in another state. If the tax refund is transferred to a bank account in another state, any bank charges for the transfer of funds shall be deducted from the tax refund. The Tax Office Bratislava may also refund the tax through the representative of a foreign person from a third country provided that the representative presents to the tax office a power of attorney authorising him to represent the foreign person from a third country for the purposes of tax refund.

(3) Any decision to refuse a tax refund application, in whole or in part, must contain the grounds for refusal. A foreign person from a third country may appeal against a decision to refuse tax refund application, in whole or in part, in a manner and within the time limit laid down in a separate regulation.<sup>27c)</sup>

(4) Where a tax has been refunded on the basis of untrue information or the tax refund has been obtained in a fraudulent way, a foreign person from a third country shall pay to the Tax Office Bratislava any such wrongly refunded tax plus a penalty imposed pursuant to a separate regulation.<sup>27d)</sup> Unless the foreign person from a third country transfers back the wrongly refunded tax or pays the penalty, the Tax Office Bratislava shall have the right to refuse other applications for tax refund during two calendar years following the filing of the tax refund application based on untrue information.

(5) A foreign person from a third country shall not be entitled to the refund of tax on goods and services if the country in which this foreign person has a seat, place of business, fixed establishment or domicile does not refund tax to the taxable persons who are taxpayers under this Act.

(6) If, following the submission of the tax refund application, the taxable amount and the tax for the supply of goods or service decreases, the foreign person from a third country is obliged to return the sum of the tax the refund of which the foreign person from a third country claimed. The foreign person from a third country is obliged to notify the Tax Office Bratislava, by electronic means, that it has received the document concerning the taxable amount and tax correction, namely not later than within 60 days following the day when it received the document. Together with the notification, the foreign person from a third country shall submit the document concerning the taxable amount and tax correction. The Tax Office Bratislava shall issue the foreign person from a third country with a decision on the return of the tax refund. The foreign person from a third country is obliged to return the tax within 30 days following the delivery of the decision.

#### Tax Refund to Travellers on Export of Goods

##### § 59

(1) A natural person who does not have permanent or temporary residence within the territory of the European Union and who, during his travels, exports goods of non-commercial nature in personal luggage from the territory of the Community, may apply for the refund of tax paid as part of the price of exported goods, which he purchased within the territory of the country from a taxpayer, with the exception of motor fuels.

(2) For the purposes of paragraph (1), the permanent and temporary residence shall be the place entered in the travel passport. If such data is not entered in the travel passport, a traveller shall give evidence thereof by way of another credible document.

(3) A traveller may apply for the tax refund, provided that

- a) the total value, including the tax, of exported goods specified on a document attesting to the purchase of goods exceeds EUR 100,
- b) he has a document attesting to the purchase of goods, drawn up by the taxpayer,
- c) the exportation of goods is effected no later than within three months of the end of the month, in which the goods are purchased,
- d) the exportation of goods is confirmed by a customs office of the Member State, from which the goods leave the territory of the European Union, on a form to be issued by the Ministry of Finance of the Slovak Republic (hereinafter „the tax refund form“) or in an information system designated for that purpose.

(4) The tax refund shall be claimed from

- a) a taxpayer who sold the goods,
- b) a person authorised by the taxpayer under letter (a) to refunding of the tax, or
- c) a person authorised by the traveller to claim the tax refund on the traveller's behalf, provided such person has an agreement on tax refund concluded with the financial directorate.

(5) The agreement under paragraph 4(c) shall contain in particular

- a) the method of confirming the exportation of goods by a customs office,
- b) the method of verifying the satisfaction of the tax refund conditions,
- c) the method of lodging tax refund applications,
- d) the method and scope of records of documents attesting to the sale of goods and the method of identifying travellers,
- e) the method and periods of keeping electronically submitted documents concerning tax refunds.

(6) The entitlement to tax refund shall expire where documents referred to in paragraph (3) are not submitted to a taxpayer or authorised person within six months of the end of the month, in which the goods are sold.

##### § 60

(1) On sale of goods, a taxpayer may upon request issue a refund print form, in which he shall state the following data:

- a) his business name and tax identification number,
- b) the date of sale of goods,
- c) the type and quantity of goods sold,
- d) the selling price including the tax, the tax rate and the amount of tax,
- e) the traveller's first name, surname and domicile.

(2) On verifying the legitimacy of such a claim for refund (§ 59(3 and 6)), the tax shall be refunded on the basis of a submitted document on the purchase of goods and the refund print form, in which the exportation of goods is confirmed by a customs authority.

(3) The tax refunded pursuant to paragraph (2) shall be stated by a taxpayer in his tax return for a tax period, in which the tax is refunded. The taxpayer shall be obliged to keep records of tax refunds by individual tax periods. In such records, the taxpayer shall give the sequential number of a refund print form and the amount of tax.



(4) Refund print forms shall be filed by a taxpayer for a period of ten years of the end of a calendar year, in which he claimed the refund in his tax return.

(5) Where a tax refund is claimed with an authorised person under §59(4)(c), such person shall refund the tax to the traveller upon verifying the eligibility for the tax refund (§59(1), (3) and (6) based on an electronically submitted document attesting to the purchase of goods and confirmation of exportation of the goods by the customs office.

(6) The tax refund under paragraph (5) shall be claimed by the authorised person under §59(4)(c) by applying for a tax refund by electronic means with the Bratislava Tax Office for a calendar month in which the tax was returned to the traveller. The tax refund application shall entail a list of documents attesting to the purchase of goods from which tax has been refunded. The list of documents attesting to the purchase of goods is provided with a breakdown by travellers and contains data in the scope agreed under §59(5)(d).

(7) The tax refund application and the annex to that application under paragraph 6 shall be submitted on a form of which is to be issued by the financial directorate on the website of the Financial Directorate.

(8) The Bratislava Tax Office shall refund to the authorised person under §59(4)(c) an amount of the tax claimed in the tax refund application in euros to an account kept with a bank in the Slovak Republic within 30 days of submitting thereof; where the tax is refunded in the amount claimed, no decision shall be issued.

(9) The authorised person under §59(4)(c) shall keep the documents submitted to it by travellers for a period of ten years after the end of the calendar year in which it claimed the tax refund in the tax refund application and, upon request of the Bratislava Tax Office, it is obliged to allow access to, download and use of those documents.

## Refund of Tax to Persons Enjoying Privileges and Immunities under International Law and Exemption from Tax

### § 61

(1) Persons from other countries who enjoy the privileges and immunities under the international law<sup>23)</sup> and international organisations<sup>24)</sup> and their staff (hereinafter the „foreign official“) shall be entitled to the refund of tax paid as part of the price of goods and services intended for their consumption.

(2) Foreign officials shall be

- a) diplomatic missions and consular offices based within the territory of the Slovak Republic, except for consular offices headed by honorary consuls,
- b) diplomatic missions and consular offices accredited for the Slovak Republic and based outside the territory of the Slovak Republic, except for consular offices headed by honorary consuls,
- c) international organisations or regional bureaus of international organisations (hereinafter the „international organisation“) established under international treaties,
- d) diplomatic representatives of missions who are not citizens of the Slovak Republic and do not permanently reside in the Slovak Republic,
- e) consular officers who are not citizens of the Slovak Republic and do not permanently reside in the Slovak Republic, except for honorary consuls,
- f) administrative and technical staff of missions who are not citizens of the Slovak Republic and do not permanently reside in the Slovak Republic,
- g) consular staff who are not citizens of the Slovak Republic and do not permanently reside in the Slovak Republic, except for the staff of consular offices headed by honorary consuls,
- h) staff of international organisations who are not citizens of the Slovak Republic, do not permanently reside in the Slovak Republic and have been permanently assigned to official posts in the Slovak Republic.

(3) The tax shall only be refunded to foreign officials from those countries, which provide such refunds or similar concessions to persons from the Slovak Republic. Where another country does not provide such refunds or similar concessions to persons from the Slovak Republic to the extent of refunds made by the Slovak Republic, the refund of tax to foreign officials from such a country shall only be awarded to the extent of refunds provided by this country to persons from the Slovak Republic. Where another country provides such refunds or similar concessions to persons from the Slovak Republic to the extent greater than the one provided by the Slovak Republic, the refund of tax to foreign officials from such a country shall be awarded to the extent of refunds provided by this country to persons from the Slovak Republic. The reciprocity in accordance with this paragraph shall not apply to international organisations and their staff.

(4) A foreign official as per paragraph (2) letter a) shall be refunded the tax, paid as part of the price of goods and services, up to the maximum amount of EUR 99,581.76 per calendar year. The said limit shall not include the tax paid as part of the price of cars, motor fuels, structures and construction work.

(5) With regard to a foreign representative referred to in paragraph (2) letter c), the person will be refunded tax paid in the price of goods and services up to the amount of EUR 99,581.76 per calendar year. The said limit shall not include the tax paid as part of the price of cars and motor fuels.

(6) A foreign official as per paragraph (2) letters a) and c) shall be refunded the tax paid

- a) as part of the price of one passenger car per each accredited member or officer over a period of two years,
- b) as part of the price of the maximum of three commercial cars over a period of two years, including the tax paid as part of the price of motor fuels,
- c) as part of the price of motor fuels per passenger car equal to the maximum of 4 000 litres per year.

(7) A foreign official as per paragraph (2) letters d) to g), whose diplomatic mission or consular office is based within the territory of the Slovak Republic, shall be refunded the tax paid as part of the price of goods and services for personal consumption, except for the tax paid as part of the price of a passenger car and motor fuels up to the yearly limit. A yearly limit on the tax refund shall be

- a) EUR 3,319.39 for the head of a mission,

- b) EUR 3,319.39 for the head of a consular office,
- c) EUR 2,655.51 for a member of the diplomatic corps,
- d) EUR 1,991.64 for a member of the administrative and technical staff.

(8) A foreign representative in accordance with paragraph (2) letters d) and e), whose diplomatic mission or consular authority has a seat within the territory of the Slovak Republic, shall be refunded the tax paid within the price of two passenger cars over two years and the tax paid within the price of 3,200 litres of fuel per year, and a foreign representative in accordance with paragraph (2) letters f) and g), whose the diplomatic mission or consular authority has a seat within the territory of the Slovak Republic, shall be refunded the tax paid within the price of one passenger car over two years and the tax paid within the price of 3,200 litres of fuel per year.

(9) A foreign official as per paragraph (2) letter b) shall be refunded the tax paid as part of the price of goods and services, up to the maximum amount of EUR 8,298.48 per calendar year.

(10) A foreign official as per paragraph (2) letters d) to g), whose diplomatic mission or consular office is based outside the territory of the Slovak Republic, shall be refunded the tax paid as part of the price of goods and services intended for personal consumption, except for the tax paid as part of the price of a passenger car up to the yearly limit. A yearly limit on the refund of tax shall be

- a) EUR 1,659.70 for the head of a mission,
- b) EUR 1,659.70 for the head of a consular office,
- c) EUR 995.82 for a member of the diplomatic corps,
- d) EUR 497.91 for a member of the administrative and technical staff.

(11) A foreign official as per paragraph (2) letter h) shall be refunded the tax paid as part of the price of goods and services intended for personal consumption, except for the tax paid as part of the price of a passenger car and motor fuels of up to the maximum amount of EUR 1,991.64 per calendar year.

(12) A foreign official as per paragraph (2) letter h) shall be refunded the tax paid as part of the price of one passenger car for his personal consumption over a period of two years and the tax paid as part of the price of 3 200 litres of motor fuels per year.

(13) If, within two years of the registration of passenger or commercial cars, which are assigned the EE or ZZ diplomatic registration numbers, and in respect of which the tax is refunded under paragraphs 6, 8 and 12, these cars are destroyed or stolen, a foreign official shall be refunded the tax paid as part of the price of yet another passenger or commercial car. If, prior to the lapse of two years of the registration in accordance with the first sentence of a car in respect of which a foreign official has claimed the refund of tax, the foreign official sells or donates this car, he shall be obliged to transfer the refunded tax back; this shall not apply in cases where the foreign official sells or donates the car to another foreign official. Where a foreign official as per paragraph (2) letters d) to h) claims the refund of tax paid as part of the price of a passenger car and his official stay in the Slovak Republic is brought to an end within six months from the registration of the car as per the first sentence hereof, he shall pay back the tax refund. This is without prejudice to provision of paragraph (3) above.

(14) A foreign official as per paragraph (2) letter a) shall be refunded the tax paid on supply of a structure and construction work, provided that their price, including the tax, does not exceed EUR 3,319.39; if the price including the tax exceeds EUR 3,319.39, the tax shall only be refunded in the case that the sending country confirms to the Ministry of Foreign Affairs of the Slovak Republic that such claims for refunds or similar concessions are awarded to Slovak diplomatic missions and consular offices to the same extent.

(15) Supply of goods to a foreign official in a customs warehouse authorised under a separate regulation<sup>6)</sup> shall be exempt from the tax. The exemption from tax shall be granted to no more than the extent to which the refund is allowed under paragraphs (4), (5), (7), (9), (10) and (11), with the refund entitlement being proportionally reduced. The details on the exercise of exemption from tax and refund of tax shall be defined in a provision issued by the Ministry of Finance of the Slovak Republic, which shall be declared in the Collection of Laws of the Slovak Republic.

## § 62

(1) A foreign representative shall file his/her claim for refund of tax by filing an application for refund of tax to the Tax Office Bratislava on the form, a specimen of which may be found in Annex No. 4. The Ministry of Foreign and European Affairs of the Slovak Republic shall electronically acknowledge the satisfaction of the condition of reciprocity under §61(3) to the Bratislava Tax Office. The application for tax refund shall be filed for the period of a calendar quarter-year no later than 30 days after the end of the quarter-year.

(2) To his application for the refund, a foreign official must attach the original of an invoice or another document attesting to the purchase of goods or services from the taxpayer, giving the amount of tax in euros and confirming the payment of tax. If the country sending the foreign representative according to § 61 par. (2) letter a) enables tax refund based on submission of a copy of an invoice or other document confirming the purchase of a goods or service from the payer, the foreign representative may attach a copy of the documents confirmed by the mission manager or the consular office manager to the application for tax refund instead of an original invoice or other document confirming the purchase of a goods or service from the payer.

(3) A foreign official may only claim the refund of tax in the event that the sum total of price, including the tax, per one document on the purchase of goods or services, except for a document on the purchase of motor fuels, is at least EUR 33.19. Where another country makes the refund of tax to persons from the Slovak Republic conditional on a document on the purchase of goods or services stating the sum total of price greater than EUR 33.19, a foreign official from this country may claim the refund of tax against a document giving the sum total of price equal to at least the amount as determined by this country.

(4) The Tax Office Bratislava shall attach its official seal to all invoices and other documents on the purchase of goods and services appended to the application for refund and it shall have them returned to a foreign official within 60 days of filing the application for refund for the respective calendar quarter.

(5) The Tax Office Bratislava shall refund a foreign official the tax to an account maintained in a bank in the Slovak Republic within 60 days of filing the application for refund for the respective calendar quarter.

(6) A foreign official may claim the tax refund for a period not later than the calendar quarter following the quarter, in which the goods or service are supplied, otherwise the entitlement shall cease.

#### §62a

##### Tax refund to the European Union and international organisations

The European Union, the European Atomic Energy Community and bodies established by them, the European Central Bank and the European Investment Bank are entitled to a refund of tax on domestic purchases of goods and services within the scope and under the conditions laid down in an international treaty<sup>21a</sup>) if the Slovak Republic is a host state for their bodies.”

#### § 63

##### Tax Refunds to Armed Forces

(1) Armed forces of another State, which is party to the North Atlantic Treaty or participates in the Partnership for Peace, shall be entitled to the refund of tax paid as a part of the price of goods and services intended for use by the armed forces or by civilian staff accompanying them, or supplies for their catering facilities, provided that these forces take part in the common defence effort.

(2) Armed forces of another State shall apply for the refund at the Tax Office Bratislava through the Ministry of Defence of the Slovak Republic. Documents on the purchase of goods and services, stating the amount of tax in euros, must be attached to the application for refund.

(3) If the goods and services referred to in paragraph (1) are supplied by the Ministry of Defence of the Slovak Republic to armed forces of another State, the Ministry of Defence of the Slovak Republic is entitled to claim tax refund on the goods and services supplied. The refund shall be claimed by filing an application for refund with the Tax Office Bratislava. Documents on the purchase of goods and services, stating the amount of tax in euros, and documents on the supply of goods and services to armed forces of another State, must be attached to the application for refund.

#### § 64

##### Tax Refunds to Non-Profit Organisations Providing Community Services and the Slovak Red Cross

(1) A non-profit organisation providing community services<sup>28b</sup>) and the Slovak Red Cross may apply for the refund of tax paid as part of the price of goods, which they exported outside the territory of the European Union for humanitarian, charitable or educational purposes.

(2) A non-profit organisation providing community services and the Slovak Red Cross shall exercise their right to the tax refund by filing an application with the Tax Office Bratislava. The application for refund must be accompanied with

- a) a document on the purchase of goods from the taxpayer, stating the amount of tax in euros and confirming the payment of tax,
- b) a customs declaration on the exportation of goods.

##### Special Tax Arrangements

#### § 64a

§§ 15, 19, 22, 25, 26, 49, 50, 53, 55, 74, 77, 78 and Annex No. 1 shall apply to the place of supply of service, origin of tax liability, taxable amount, correction of taxable amount, conversion of foreign currency to euro, tax deduction, proportional tax deduction, correction of deducted tax, contents of invoice, tax period, maturity of tax, and the process for the adjustment of deducted tax unless otherwise provided by the provisions of §§ 65 through 68d concerning the application of special tax arrangements.

##### Special Tax Arrangements

#### § 65

##### Special Tax Arrangements Applicable to Travel Agencies

(1) A taxpayer who procures goods and services from other taxable persons for travelling purposes (hereinafter the “tourism services”) and acts in his own name towards the customers (hereinafter the “travel agency”) is obliged to apply the special scheme in accordance with paragraphs (2) to (8). Tourism services procured by a taxable person from other taxable persons shall be regarded as the supply of a single service to the customer and such service is subject to taxation in the Member State in which the travel agency has its seat or permanent establishment from which the service has been supplied.

(2) A travel agency may not deduct the tax in respect of tourism services procured from other persons.

(3) For sale of tourism services, the tax base is the positive difference between total selling price asked from the customer and the actual costs incurred by the travel agency for tourism services procured from other persons; if, at the moment of the tax liability, the actual costs are unknown, the tax base shall be determined as a difference between total selling price asked from the customer and the estimated costs of the travel agency for the tourism services procured from other persons. This difference shall constitute the travel agency’s margin, which is deemed to be the price plus the tax.

(4) A tax liability in respect of the sale of tourism services to the customer shall arise on the day of rendering the last service; where a payment is received prior to the provision of the last service, the tax liability shall arise on the day of receiving each individual payment.

(5) If, in deducting the tax, a travel agency is obliged to proceed in accordance with § 50, it shall not state, either in the numerator or denominator, tourism services procured from other persons when calculating the coefficient.

(6) A travel agency's margin shall be exempt from the tax, provided that the tourism services procured from other persons are rendered outside the territory of the European Union. Where the tourism services procured from other persons are partly rendered outside the territory of the European Union and partly inside the territory of the European Union, only a proportion of the travel agency's margin attributable to the services rendered outside the territory of the European Union shall be exempt from the tax.

(7) A travel agency, which sells tourism services on behalf and for the account of another travel agency, shall only claim the tax in respect of such brokerage of tourism services, except for the intermediary activities exempt from the tax under § 47(12). Brokerage of tourism services on behalf and for the account of another travel agency, as long as such services are partly rendered outside the territory of the European Union and partly inside the territory of the European Union, shall be exempt from the tax on a proportional basis.

(8) A taxpayer operating a travel agency and proceeding in accordance with paragraphs (1) to (6) shall be obliged to maintain detailed records on tourism services procured and sold in order to determine the taxable amount in accordance with paragraph (3) and records about correction of the tax base under par. 10 and 11 and under § 25a.

(9) A taxpayer who applies special tax arrangements according to paragraphs (1) through (6) may not state the sum of tax separately in the invoice for the sale of tourism services.

(10) The travel agency shall correct the tax base and the amount of the tax on tourism services if, after moment of the tax liability:

- a) actual costs incurred by the travel agency for tourism services procured from other persons are lower than estimated costs used by the travel agency when determining the tax base upon the moment of the tax liability,
- b) other event occurs, resulting in increase of the tax base.

(11) A travel agency may correct the tax base and the amount of tax for tourism services, if after moment of the tax liability

- a) actual costs incurred by the travel agency for tourism services procured from other persons are higher than the estimated costs spent by the travel agency when determining the tax base upon moment of the tax liability,
- b) other event occurs, resulting in reduction of the tax base.

(12) The difference between the original tax base and the corrected tax base and the difference between the original tax and the corrected tax pursuant to paragraphs 10 and 11 shall be disclosed in the tax return for the last tax period of the calendar year, in which the tax base was increased or decreased.

## § 66

### Special Tax Arrangements Applicable to Works of Art, Collectors' Items, Antiques and Second-Hand Goods

(1) For the purposes of this provision

- a) works of art and collectors' items shall be the objects listed in Annex 5,
- b) antiques shall be objects other than the works of art or collectors' items, which are more than one hundred years old,
- c) second-hand goods shall mean tangible movable property that is suitable for further use as it is or after repair, other than works of art, collectors' items, antiques, and other than precious metals and precious stones,
- d) a dealer shall be a taxable person who, in the course of his business, purchases or acquires within the territory of the country from another Member State, or imports with a view to resale, second-hand goods, works of art, collectors' items or antiques, whether that person is acting for himself or on behalf of another pursuant to a contract under which commission is payable on purchase or sale,
- e) the submission of used goods to the lessee based on a contract of lease with an agreed right to purchase the leased item, in which case the ownership right to the leased item shall forthwith shift from the lessor to the lessee, is a sale of used goods.

(2) When selling works of art, collectors' items, antiques and second-hand goods, supplied to him within the territory of the European Communities, a dealer shall be obliged to apply the special arrangements, as long as the said goods are supplied by

- a) a person not identified for tax purposes either within the territory of the country or in another Member State,
- b) a person identified for tax purposes within the territory of the country or in another Member State, and the supply of goods is exempt from the tax under § 42 or under the corresponding statutory provision applicable in the other Member State,
- c) another dealer, who claims the tax under the special arrangements hereunder or under a law applicable in another Member State.

(3) The taxable amount in respect of sale of goods pursuant to paragraph (2) shall be a positive difference between the selling price and purchase price, less the tax. In the case of the sale of used goods in accordance with paragraph (1) letter e), the tax base shall be divided according to the first sentence aliquotly according to the sums of the individual instalments, while § 19 paragraph (3) refers to the tax obligation.

(4) For the purposes of the paragraph (3)

- a) the selling price is everything that creates consideration received or should have been received from the purchasing party or a third party by the trader, including subsidies directly connected with the considerations, taxes, customs, fees and related costs (expenses), such as commission, cost of packing, transport and insurance required by the trader from the purchasing party, except for temporary items and discounts, and in the case of the sale of used goods in accordance with paragraph (1) letter e), the total sum of instalments agreed in the contract of lease shall be included in the selling price,
- b) the purchase price shall mean everything which constitutes the consideration defined in subparagraph a), paid, or to be paid by the dealer to the supplier.

- (5) A dealer may also apply the special tax arrangements in respect of the supply of
- works of art, collectors' items and antiques imported thereby; in such cases the purchase price pursuant to paragraph (4) shall mean everything which constitutes the taxable amount in respect of importation of goods, and the tax assessed by a customs authority,
  - works of art supplied by their creator or his successor in title.
- (6) If, in respect of cases pursuant to paragraph (5), a dealer decides to apply the special tax arrangements, he shall be obliged to do so for at least two calendar years.
- (7) When purchasing goods pursuant to paragraph (1) from a dealer applying the special arrangements, a taxpayer may not deduct the tax attributable to the taxable amount in accordance with paragraph (3).
- (8) A dealer applying the special arrangements may not deduct the tax
- paid in respect of the importation of works of art, collectors' items and antiques, which he imported,
  - claimed against him on supply of a work of art by the creator or his successor in title.
- (9) A dealer applying the special arrangements shall be obliged to maintain separate records on selling and purchase prices of goods with a view to determining the taxable amount in accordance with paragraph (3).
- (10) A dealer applying the special arrangements may not separately state the amount of tax in any document on the sale of goods in accordance with paragraph (1).
- (11) A trader may decide to use the regular treatment of tax with the delivery of goods according to paragraph (1) by application of tax from a taxable amount according to § 22 par. (1) to (4). If a dealer decides to apply the regular tax regime, he may deduct the tax
- paid in respect of the importation of works of art, collectors' items and antiques, which he imported,
  - claimed against him on supply of a work of art by the creator or his successor in title.
- (12) A dealer may deduct the tax in accordance with paragraph (11) not earlier than in a tax period, in which a tax liability rises on supply of goods, to which the tax to be deducted relates.
- (13) The special tax arrangements shall not apply to new means of transport (§ 11(12)) supplied from the territory of the country to another Member State.
- (14) Acquisition of second-hand goods, works of art, collectors' items and antiques within the territory of the country from another Member State, where the seller is a dealer from the other Member State or an organiser of the sale by public auction from the other Member State and the said goods have been taxed under the special tax arrangements in another Member State, in which the dispatch or transport of goods started, shall not be deemed to be acquisition of goods within the territory of the country from another Member State pursuant to § 11.
- (15) The provisions on exemption from the tax in respect of supply of goods to another Member State pursuant to § 43 or § 45 shall not apply to supply of second-hand goods, works of art, collectors' items and antiques subject to the special arrangements.
- (16) If a dealer purchases works of art, collector's items, antiques or second-hand goods from another Member State from a taxable person identified for tax purposes in another Member State, the dealer may not apply, upon the sale, a special tax arrangement if the invoice made by the seller does not include the mention pursuant to §74(1)(n).

## § 67

### Special Tax Scheme for Investment Gold

- (1) For the purposes of this provision, investment gold shall mean
- gold, in the form of a bar or a wafer of weights accepted by the bullion markets, of a purity equal to or greater than 995 thousandths,
  - gold coins which are of a purity equal to or greater than 900 thousandths and are minted after 1800 and are or have been legal tender in the country of origin, and are normally sold at a price which does not exceed the open market value of the gold contained in the coins by more than 80 %.
- (2) The National Bank of Slovakia shall issue the list of gold coins meeting the criteria referred to in paragraph (1) letter (b). The list shall be published in the Gazette of the National Bank of Slovakia. By 1 July of each year, the National Bank of Slovakia shall advise the European Commission of gold coins traded in the Slovak Republic.
- (3) Exempt from the tax shall be supply of investment gold, acquisition of investment gold from another Member State and importation of investment gold, including investment gold represented by certificates for allocated or unallocated gold or traded on gold accounts and including gold loans and swaps, involving a right of ownership or claim in respect of investment gold, as well as transactions concerning investment gold involving futures and forward contracts leading to a transfer of right of ownership or claim in respect of investment gold. Exempt from the tax shall be services of agents who act in the name and for the account of another when they intervene in the supply of investment gold.
- (4) A taxpayer who produces investment gold or transforms any gold into investment gold may decide to tax supplies of investment gold to another taxpayer. Services of agents who act in the name and for the account of another may also be taxed, as long as such services concern supplies of investment gold, which the taxpayer decided to tax.
- (5) A taxpayer, who supplies investment gold exempt from the tax, may deduct the tax
- claimed by himself in respect of supply of investment gold by another taxpayer, who exercised the option to tax under paragraph (4),
  - claimed against him in respect of supply of gold other than investment gold by another taxpayer, which is subsequently transformed, either by himself or for his account, into investment gold,

- c) claimed by himself in respect of acquisition of gold other than investment gold within the territory of the country from another Member State, which is subsequently transformed, either by himself or for his account, into investment gold,
- d) paid on importation of gold other than investment gold, which is subsequently transformed, either by himself or for his account, into investment gold,
- e) claimed against him in respect of supply of services by another taxpayer, which consisted of modification of shape, weight or purity of gold, including investment gold.

(6) A taxpayer, who produces investment gold or transforms any gold into investment gold, may deduct the tax in respect of goods and services obtained with a view to such activities.

**Special tax scheme for services provided to a person other than a taxable person, for distance sales of goods and certain domestic supply of goods**

§ 68

(1) *The special scheme under*

a) §68a applies to provision of service by a taxable person not established in the European Union, with place of supply under § 16 in the European Union, to a person other than a taxable person having its seat or permanent establishment in the European Union or usually residing in the European Union,

b) §68b applies to

- 1. distance sales of goods within the territory of the European Union,
- 2. provision of service by a taxable person not established in the Member State of consumption with the place of supply under §16 in the territory of the European Union to a person other than a taxable person,
- 3. certain domestic supply of goods, which shall mean supply of goods in the territory of the European Union by a taxable person not established in the territory of the European Union to a person other than a taxable person through a taxable person facilitating supply of goods under the first sentence of §8(7), of the dispatch or transport of the goods starts and ends in the same Member State,

c) §68c refers to distance sales of goods imported from the territory of third countries in a consignment, where the intrinsic value of the consignment does not exceed EUR 150 and the goods are not subject to excise tax.

(2) For the purpose of application of the special schemes under paragraph 1, tax return shall mean a filing providing data in accordance with special regulation<sup>28aa)</sup> as necessary for determination of the amount of tax due in every Member State.

(3) A taxable person who decides to apply the special scheme under §68a, §68b or §68c shall submit to the tax office written documents regarding the special scheme in an electronic form; the obligation to submit documents in an electronic form under special regulation<sup>28ab)</sup> shall not apply to filing documents by a taxable person, who is not subject to the obligation to deliver documents in a manner under special regulation.<sup>28ab)</sup>

(4) Documents related to application of a special scheme are electronically delivered by the tax office to a taxable person applying the special scheme under §68a, §68b or §68c; documents shall be delivered to an electronic address given in the notification of commencement of activities and the sending date of the data message shall be regarded as the delivery date.

§ 68a

*Special tax scheme for services supplied by taxable persons not established in the European Union*

(1) For the purpose of application of the special scheme under paragraphs 2 through 14 below:

- a) a taxable person not established in the European Union shall mean a taxable person not having a seat or an establishment in the territory of the European Union,
- b) a Member State of identification shall be the Member State chosen by the taxable person not established in the European Union for notification of the fact that the taxable person started acting as a service provider in the European Union under §68(1) a),
- c) a Member State of consumption shall be the Member State in which is the place of supply of the service under §68(1) a).

(2) If a taxable person not established in the European Union provides services under §68(1) a) and chose the Slovak Republic as a Member State of identification, the taxable person shall notify Tax Office Bratislava of commencement of the activities. The notification shall provide the business name, address, electronic address, including websites, national tax number (if assigned to the taxable person), declaration that the taxable person does not have a seat or an establishment in the European Union and other data required in the special regulation.<sup>28aa)</sup> Tax Office Bratislava shall notify the taxable person of permitting the application of the special scheme and shall, at the same time, assign to the taxable person a special VAT identification number with EU prefix for the special scheme and notify the taxable person thereof; the number can only be used for the purpose of application of the special scheme.

(3) If a taxable person does not meet the requirements for application of a special scheme, Tax Office Bratislava issue a decision about not permitting application of the special scheme; the taxable person can file appeals against the decision.

(4) A taxable person not established in the European Union and holding the permission under paragraph 2, shall apply the special scheme on all services under §68(1) a).

(5) Any change in the data provided in the notification of commencement of the activity under paragraph 2 above shall be reported by the taxable person not established in the European Union to Tax Office Bratislava.

(6) A taxable person not established in the European Union shall notify Tax Office Bratislava of termination of the activities or a change in the activities to the extent that it no longer meets the conditions for application of the special scheme.

(7) Tax Office Bratislava shall cancel the permission to apply a special scheme granted to a taxable person not established in the European Union and shall withdraw the special VAT identification number, if

- a) the taxable person has notified Tax Office Bratislava that the taxable person no longer carries out supplies of services covered by the special scheme under §68 (1) a),
- b) it is assumed that the provision of services under §68 (1) a) by the taxable person covered by the special scheme have ceased,
- c) the taxable person no longer meets the conditions necessary for the use of the special scheme, or
- d) the taxable person persistently fails to comply with the rules of the special scheme.

(8) Upon cancellation of the permission under paragraph (7) above, Tax Office Bratislava shall issue a decision. Appeals by the taxable person not established in the European Union may lie against the decision. The filing of the appeal shall have no suspensory effect.

(9) The tax period for which a taxable person not established in the European Union shall file a tax return under §68(2), is the calendar quarter; the tax return shall also be filed for the tax period in which no services under §68(1) a) were supplied. The tax return shall be filed by the end of the calendar month following the end of the tax period covered by the tax return. If the deadline for tax return filing falls on a Saturday or Sunday or a rest day, then that day shall be the deadline.

(10) A tax return filed by a taxable person not established in the European Union shall provide the following details:

- a) the special VAT identification number with EU prefix assigned in the Slovak Republic,
- b) total value of the services under §68(1) a) excluding tax, supplied in the tax period, the amount of tax for each tax rate, the tax rate and total amount of due tax, in a breakdown by Member States of consumption, in which the tax liability arose.

(11) The amounts in the tax return shall be stated in euros. If the payment for services provided under §68(1) a) is made in a currency other than EUR, the amount shall be converted to euros using the reference exchange rate determined and announced by the European Central Bank or by the National Bank of Slovakia<sup>5a)</sup> valid as at the last day of the tax period or on the following day, provided that no exchange rate is determined and announced on the last day of the tax period.

(12) The tax shall be paid in euros to the applicable account of the tax office by the end of the deadline for filing the tax return, with reference to the respective tax return. If the deadline for payment of the tax falls on a Saturday or Sunday or a rest day, then that day shall be the deadline. The payment date shall mean the date when the payment is credited to the account of the tax office.

(13) Any change in data from the original tax return shall be reported by the taxable person not established in the European Union in the following tax return within three years from expiration of the deadline for filing the original tax return. In the following tax return, the taxable person shall indicate the member state of consumption, the tax period and the amount of the tax resulting from the correction. If the payment for supplied services under §68(1) a) is made in a currency other than EUR, the correction of the amount shall be converted using the exchange rate which should have been used for conversion of the payment for the service supplied under paragraph 11.

(14) A taxable person not established in the European Union shall keep records of the supplied services in respect of which the special scheme was applied. The records shall be kept in a scope defined by a special regulation, <sup>2Bac)</sup> so that the tax administrator in the Member State of consumption could verify correctness of the tax liability stated in the tax return and shall retain the records for a period of ten years from the end of the year, in which the services under §68(1) a) were supplied. Upon request, the taxable person under the first sentence shall submit the records to Tax Office Bratislava.

## § 68b

Special tax scheme for distance sales of goods within the territory of the European Union, certain domestic supplies of goods and services delivered to persons other than taxable persons

(1) For the purpose of application of the special scheme under paragraphs 2 through 20 below:

a) a taxable person not established in a Member State of consumption shall mean a taxable person having a seat or an establishment in the territory of the European Union and does not have a seat or an establishment in the Member State of consumption,

b) a Member State of identification shall mean a Member State:

1. in which the taxable person has a seat, or, if the taxable person does not have a seat in the territory of the European Union, a member state in which the taxable person has an establishment,
2. in which the taxable person has an fixed establishment, and which is chosen by the taxable person for the notification that the taxable person wishes to apply a special scheme, provided that the taxable person does not have a seat in the territory of the European Union and has more than one fixed establishment in the territory of the European Union,
3. in which the dispatch or transport of the goods begins, provided that the taxable person does not have either a seat or an fixed establishment in the territory of the European Union,
4. which has been chosen by the taxable person for the notification that the taxable person wishes to apply a special scheme, provided that the Member State is one of several Member States, in which the dispatch or transport of the goods begins and provided that the taxable person does not have either a seat or an fixed establishment in the territory of the European Union,

c) a Member State of consumption shall mean a Member State:

1. in which the dispatch or transport of the goods to the customer ends upon sale of goods under §68(1) b) the first clause,
2. which is the place of supply of the service under §68 (1) b), the first clause,
3. in which the dispatch or transport of the goods both begins and ends upon supply of goods under §68(1) b), the third clause.

(2) If a taxable person, which supplies goods under §68(1) b), the first and the third clause, and the taxable person not established in the Member State of consumption, providing services under §68(1) b), the second clause, decide to apply a special scheme, and the Member State of identification is the Slovak Republic, or the taxable persons chose the Slovak Republic as their Member State of identification, they shall notify the tax office of commencement of the activity. In the notification of commencement of the activities, the taxable persons under the first sentence shall give their business name, address, electronic address including websites, and other data pursuant to a special regulation.<sup>2Baa)</sup> The tax office shall notify the taxable person of the granted permit to application of the special scheme and, at the same time, if the taxable person does not have a VAT identification number assigned in the Slovak Republic, the tax office shall assign a VAT identification number to the taxable person for the purpose of application of the special scheme and shall notify the taxable person thereof.

- (3) If a taxable person does not meet the requirements for application of a special scheme, the tax office shall issue a decision about not permitting the application of the special scheme; the taxable person can file appeals against the decision.
- (4) The taxable person mentioned in paragraph 2 must not be identified for application of the special scheme in other Member State.
- (5) When applying the special scheme, the taxable person mentioned in paragraph 2 shall use the VAT identification number assigned to the taxable person in the Slovak Republic as a taxpayer under §4, § 4b or § 5, or the VAT identification number assigned to the taxable person under §7, §7a or under paragraph 2.
- (6) The taxable person mentioned in paragraph 2 shall apply the special scheme on all goods and services under §68(1) b).
- (7) The taxable person mentioned in paragraph 1 b), the second and the fourth clause, whom the tax office permitted application of the special scheme in the Slovak Republic, shall be bound by its decision to apply the special scheme in the Slovak Republic until the end of the second calendar year following the calendar year, in which the taxable person started applying the special scheme.
- (8) The taxable person mentioned in paragraph 2 shall notify the tax office of any change in the data given in the notification of commencement of the activities pursuant to paragraph 2.
- (9) The taxable person mentioned in paragraph 2 shall notify the tax office of termination of activities or a change in the activities to the extent that the taxable person no longer meets the conditions for application of the special scheme.
- (10) The tax office shall cancel the permission to apply the special scheme granted to the taxable person mentioned in paragraph 2, if
- a) the tax office is notified that the taxable person ceased to carry out the activity under §68 (1) b),
  - b) it is assumed that the activities under §68 (1) b) carried out by the taxable person have ceased,
  - c) the taxable person no longer meets the conditions for the use of the special scheme, or
  - d) the taxable person persistently fails to comply with the rules of the special scheme.
- (11) The tax office shall issue a decision about cancellation of the permission under paragraph 10. Appeals by the taxable person mentioned in paragraph 2 may lie against the decision. The filing of the appeal shall have no suspensory effect.
- (12) The tax period, for which the taxable person mentioned in paragraph 2 shall file a tax return under §68(2), is a calendar quarter; the tax return shall also be filed for the tax period in which no goods or services under §68(1) b) were supplied. The tax return shall be filed by the end of the calendar month following the end of the tax period covered by the tax return. If the deadline for tax return filing falls on a Saturday or Sunday or a rest day, then that day shall be the deadline.
- (13) A tax return filed by a taxable person mentioned in paragraph 2 shall provide the following details:
- a) VAT identification number assigned in the Slovak Republic,
  - b) total value of goods and services under §68(1) b) excluding tax, supplied in the tax period, the amount of tax for each tax rate, the tax rate and total amount of due tax, in a breakdown by Member States of consumption, in which the tax liability arose.
- (14) If goods are dispatched or transported from other Member States, in the tax return, the taxable person mentioned in paragraph 2 shall also indicate the total value of goods supplied under §68(1) b) excluding tax, the amount of tax for each tax rate, the tax rate and total amount of due tax, in a breakdown by Member States, from which the goods are dispatched or transported, if the supply is in form of:
- a) intra-Community distance sales of goods under §14(1) a),
  - b) intra-Community distance sales of goods under §8(7), the first sentence, and certain domestic supply of goods under §68(1) b), the third clause.
- (15) If the taxable person mentioned in paragraph 2 supplies goods in accordance with paragraph 14 a) above, the tax return shall include the VAT identification number, or the tax identification number assigned by the Member State from where the goods were dispatched or transported. If the taxable person mentioned in paragraph 2 supplies goods under paragraph 14 b) above, the tax return shall include the VAT identification number or the tax identification number, if assigned by the Member State from where the goods were dispatched or transported.
- (16) If the taxable person mentioned in paragraph 2 has one or more fixed establishments in other Member States, from where the taxable person supplies services under §68(1) b), in the tax return, the taxable person shall indicate data pursuant to paragraph 13 b) for each Member State where the taxable person has an fixed establishment and a VAT identification number of the fixed establishment or the tax identification number of the fixed establishment.
- (17) The amounts in the tax return shall be stated in euros. If the payment for goods and services supplied under §68(1) b) is made in a currency other than EUR, the amount shall be converted to euros using the reference exchange rate determined and announced by the European Central Bank or by the National Bank of Slovakia<sup>(5a)</sup> valid as at the last day of the tax period or on the following day, provided that no exchange rate is determined and announced on the last day of the tax period.
- (18) The tax shall be paid in euros to the applicable account of the tax office by the end of the deadline for filing the tax return, with reference to the respective tax return. If the deadline for payment of the tax falls on a Saturday or Sunday or a rest day, then that day shall be the deadline. The payment date shall mean the date when the payment is credited to the account of the tax office.
- (19) Any change in data from the original tax return shall be reported by the taxable person mentioned in paragraph 2 in the following tax return within three years from expiration of the deadline for filing the original tax return. In the following tax return, the taxable person shall indicate the Member State of consumption, the tax period and the amount of the tax resulting from the correction. If the payment for supplied goods and services under §68(1) b) is made in a currency other than EUR, the correction of the amount shall be converted using the exchange rate which should have been used for conversion of the payment for the goods and services supplied under paragraph 17.
- (20) The taxable person mentioned in paragraph 2 shall keep records of the goods and services supplied under §68(1) b). The records shall be kept in a scope defined by a special regulation<sup>28ac</sup> so that the tax administrator in the Member State of consumption could verify correctness of the tax liability stated in the tax return. The taxable person shall retain the records for ten years from the end of the year, in which the goods or services under §68(1) b) were supplied. Upon request, the taxable person under the first sentence shall submit the records to the tax office.



*Special tax scheme for distance sales of goods imported from third countries*

(1) *For the purpose of application of the special scheme under paragraphs 2 through 25 below:*

- a) *a taxable person not established in the European Union shall mean a taxable person, which does not have a seat or an fixed establishment in the territory of the European Union,*
- b) *an intermediary shall mean a taxable person having a seat or an establishment in the territory of the European Union, and which has been appointed by the taxable person carrying out distance sales of goods imported from third countries as the person liable to pay tax and to comply with obligations defined in this special scheme, in the name and at the account of the taxable person,*
- c) *the Member State of identification shall mean the Member State,*
  - 1. *chosen by the taxable person not established in the European Union for application of the special scheme,*
  - 2. *in which the taxable person has an fixed establishment and is chosen by the taxable person for application of the special scheme, provided that the taxable person does not have a seat in the territory of the European Union and has one or more fixed establishments in the territory of the European Union,*
  - 3. *in which the taxable person has a seat, provided that it has a seat in the European Union,*
  - 4. *in which the intermediary has a seat, provided that it has a seat in the European Union,*
  - 5. *in which the intermediary has an fixed establishment and is chosen by the intermediary for application of the special scheme, provided that the intermediary does not have a seat in the territory of the European Union and has one or more fixed establishments in the territory of the European Union,*
- d) *the Member State of consumption is the Member State in which the dispatch or transport of the goods to the customer ends.*

(2) *The special tax scheme under paragraphs 4 through 25 for distance sales of goods under §68(1) c) can be applied by*

- a) *a taxable person, having a seat in the Slovak Republic or having an fixed establishment in the Slovak Republic, provided that it does not have a seat in the territory of the European Union,*
- b) *a taxable person having a seat or an fixed establishment in a third country, with which the European Union has signed an agreement on mutual assistance to combat frauds and to recover VAT debts, and carrying out distance sales of goods from that third country,*
- c) *a taxable person not established in the European Union other than the taxable person under b) above, only if the taxable person is represented by an intermediary having a seat in the Slovak Republic or, if the intermediary does not have a seat in the European Union, having an fixed establishment in the Slovak Republic,*
- d) *a taxable person established in the European Union or a taxable person under b) above, if the taxable person decides to be represented by an intermediary having a seat in the Slovak Republic, or if the intermediary does not have a seat in the European Union, having an fixed establishment in the Slovak Republic.*

(3) *The special tax scheme under paragraphs 4 through 25 only refers to goods, which are not subject to excise tax, are imported to the Slovak Republic in a consignment, the intrinsic value of which does not exceed EUR 150.*

(4) *If a taxable person which carries out distance sales of goods under §68 (1) c) and which is not represented by an intermediary, decides to apply a special scheme and the Member State of identification is the Slovak Republic, or the Slovak Republic is chosen by the taxable person as the Member State of identification, the taxable person shall notify the tax office of the decision before application of the special scheme begins. The notification shall include the following details: business name, address, electronic address including websites, VAT identification number or the national tax identification number and other data required under special regulation.<sup>28aa)</sup> If the taxable person meets the requirements for application of the special scheme, the tax office shall inform the taxable person that the application of the special scheme has been permitted.*

(5) *If an intermediary decides to apply a special scheme on behalf of the represented taxable person, which carries out or intends to carry out distance sales of goods under §68(1) c), and the Member State of identification is the Slovak Republic, then the intermediary shall notify the tax office of the decision before the application of the special scheme on behalf of the taxable person begins. The notification shall include the following details: business name, address, electronic address, the intermediary's VAT identification number and other data required under special regulation.<sup>28aa)</sup> If the intermediary meets the requirements for application of the special scheme on behalf of the represented taxable person, the tax office shall inform the intermediary that the application of the special scheme on behalf of the represented taxable person has been permitted.*

(6) *If a taxable person which carries out distance sales of goods under §68 (1) c) and is represented by an intermediary, decides to apply a special scheme and the Member State of identification is the Slovak Republic, then the intermediary shall notify the tax office of the taxable person before the taxable person starts applying the special scheme. The notification filed by the intermediary shall include the following details: the intermediary's registered identification number assigned under paragraph 7 b) below and the business name, address, electronic address including websites, VAT identification number or the national tax identification number of the represented taxable person. If the represented taxable person meets the requirements for application of the special scheme, the tax office shall inform the intermediary that the application of the special scheme by the taxable person has been permitted.*

(7) *For the purpose of application of the special scheme, the tax office shall assign:*

- a) *VAT identification number with prefix of "IM" to the taxable person not represented by an intermediary,*
- b) *a registered identification number with prefix of "IN" to the intermediary,*
- c) *a VAT identification number with prefix of "IM" to the intermediary for each taxable person represented by the intermediary.*

(8) *The VAT identification number assigned under paragraph 7 a) and c) above and the registered identification number assigned under paragraph 7 b) above can only be used for application of the special scheme.*

(9) *A taxable person holding a permission for application of the special scheme under paragraphs 4 through 25 hereof, shall apply special scheme on all distant sales of goods under §68(1) c).*

(10) *A taxable person carrying out distance sales of goods imported from the territory of third countries, can designate just one intermediary for application of the special scheme.*

(11) *If a taxable person under paragraph 4 or paragraph 6 does not meet the requirements for application of the special scheme or the intermediary under paragraph 5 not meet the requirements for application of the special scheme on behalf of the represented taxable person, the tax office shall issue a decision of not permitting application of the special scheme. Appeals may lie against the decision.*

(12) A taxable person mentioned in paragraph 1 c), the second clause, and the intermediary mentioned in paragraph 1 c), the fifth clause, whom the tax office permitted to use the special scheme in the Slovak Republic, are bound by their decision to apply the special scheme in the Slovak Republic until the end of the second calendar year following the calendar year, in which they started using the special scheme.

(13) A taxable person under paragraph 4 or the intermediary under paragraph 5 shall notify the tax office of any change in data provided in notifications under paragraphs 4, 5 or 6.

(14) A taxable person under paragraph 4 or the intermediary under paragraph 5 shall notify the tax office of termination of their activities or a change in their activities to the extent that they no longer meet the requirements for using the special scheme.

(15) The tax office shall cancel the permission to use the special scheme granted to a taxable person not represented by an intermediary, and shall withdraw the VAT identification number assigned under paragraph 7 a) above, if

- a) the taxable person has notified the tax office that the taxable person no longer carries out the activities under §68 (1) c),
- b) it is assumed that the activities carried out by the taxable person under §68 (1) c) have ceased,
- c) the taxable person no longer meets the conditions for the use of the special scheme, or
- d) the taxable person persistently fails to comply with the rules of the special scheme.

(16) The tax office shall cancel the intermediary's permission to use the special scheme on behalf of the represented taxable person and shall withdraw the registered identification number assigned under paragraph 7 b) above, if the intermediary

- a) during two consecutive calendar quarters did not act as an intermediary,
- b) no longer meets the conditions necessary to act as an intermediary, or
- c) persistently fails to comply with the rules of the special scheme.

(17) The tax office shall cancel the permission to use a special scheme granted to a taxable person represented by an intermediary, and shall withdraw the VAT identification number assigned under paragraph 7 c) above, if

- a) the intermediary notifies the tax office that the taxable person ceased to carry out the activities under §68 (1) c),
- b) it is assumed that the activities carried out by the taxable person under §68 (1) c) have ceased
- c) the taxable person no longer meets the conditions necessary for use of this special scheme,
- d) the taxable person persistently fails to comply with the rules of the special scheme, or
- e) the intermediary notifies the tax office that the intermediary no longer represents the taxable person.

(18) The tax office shall issue a decision on cancellation of the permission under paragraph 15, 16 or paragraph 17. Appeals may lie against the decision. The filing of the appeal shall have no suspensory effect.

(19) Upon distance sales of goods under §68(1) c) with application of the special scheme, the tax liability arises on the moment of delivery of the goods; goods are regarded as delivered on the date of receiving the payment.

(20) The tax period, for which the taxable person and the intermediary shall file the tax return under §68(2), is a calendar month; the tax return shall also be filed for the tax period during which no distance sales of goods under §68(1) c) were made. The tax return shall be filed by the end of the calendar month following the end of the tax period covered by the tax return. If the end of the deadline falls on a Saturday or Sunday or a rest day, then that day shall be the deadline.

(21) The tax return shall include the following data:

- a) identification numbers under paragraph 7,
- b) total value of distance sales of goods under §68(1) c) excluding tax, which resulted in tax liability in the tax period, the amount of tax for each tax rate, the tax rate and total amount of due tax, in a breakdown by Member States of consumption, in which the tax liability arose.

(22) The amounts in the tax return shall be stated in euros. If the payment for distance sales of goods under §68(1) c) is made in a currency other than EUR, the amount shall be converted to euros using the reference exchange rate determined and announced by the European Central Bank or by the National Bank of Slovakia<sup>5a)</sup> valid as at the last day of the tax period or on the following day, provided that no exchange rate is determined and announced on the last day of the tax period.

(23) The tax shall be paid in euros to the relevant account of the tax office by the end of the deadline for filing the tax return, with reference to the relevant tax return. If the deadline for payment of the tax falls on a Saturday or Sunday or a rest day, then that day shall be the deadline. The payment date shall mean the date when the payment is credited to the account of the tax office.

(24) Any change in the data in the original tax return shall be reported in the following tax return within three years from the deadline for filing the original tax return. In the following tax return, the taxable person shall indicate the Member State of consumption, the tax period and the amount of the tax resulting from the correction. If the payment for distance sale of goods under §68(1) c) is made in a currency other than EUR, the correction of the amount shall be converted using the exchange rate which should have been used for conversion of the payment for the goods supplied under paragraph 22.

(25) The taxable person using a special scheme and not being represented by an intermediary, and the intermediary shall keep records of distance sales of goods under §68(1) c) in a scope defined by a special regulation, <sup>28ac)</sup> so that the tax administrator in the Member State of consumption could verify correctness of the tax liability stated in the tax return. The records shall be retained for ten years from the end of the year, in which the goods were supplied. Upon request, the entities under the first sentence shall submit the records to the tax office.

## § 68ca

### Tax administration in making use of special schemes

(1) If the Member State of identification is the Slovak Republic, then the tax administration of the special tax schemes for goods and services supplied under §68(1) with the place of supply in another Member State, which is the Member State of consumption, shall be governed by a special regulation, <sup>33)</sup> unless the special regulation<sup>28ad)</sup> and § 68a through 68c state otherwise.

(2) If the Member State of consumption is the Slovak Republic, the tax administration shall be governed by a special regulation,<sup>33)</sup> unless the special regulation<sup>28ad)</sup> states otherwise. A taxable person identified for application of a special scheme under provisions of an act valid in another

member state equivalent to §68a through 68c, shall submit documents to the tax office electronically; the communication shall be governed accordingly by §68(3). The tax office shall deliver documents to the taxable person under the second sentence to the electronic address communicated by the taxable person to the Member State of identification upon commencement of the activities; the communication shall be governed accordingly by §68(4).

(3) If a special scheme under §68c is applied on supplied goods and the Member State of consumption is the Slovak Republic, then the taxable person represented by an intermediary and the intermediary applying the special scheme on behalf of the taxable person, shall be jointly and severally liable for any outstanding tax on goods sold.

(4) If the Member State of consumption is the Slovak Republic and a foreign person files a tax indicating an incorrect tax or not disclosing the tax, then the tax or the difference in tax shall be determined in accelerated tax assessment proceedings.<sup>33)</sup>

(5) If the Member State of consumption is the Slovak Republic, the tax or the difference in tax cannot be levied after the lapse of three years after the deadline for filing the original tax return, which should have contained the taxable transactions made by the foreign person identified for use of special schemes under provisions of the act valid in the other Member State and equivalent to §68a through 68c.

(6) If a taxable person identified for use of a special scheme under §68a through 68c or under provisions of the act valid in the other Member State and equivalent to § 68a through 68c, corrects an incorrectly reported amount of tax or a tax not disclosed in the tax return, then Part 3 of the tax return in the scope of the corrections shall be regarded as an additional tax return.

(7) The person which is liable to correct either the final tax return<sup>28ae)</sup> or prior tax returns after filing the final tax return, provided that the Member State of consumption is the Slovak Republic, the correction shall be made by filing the form regarded as a tax return; the template of the form shall be published on the website of the Financial Directorate. The form under the first sentence shall be filed electronically by the entity under the first sentence to the tax office within 30 days from the date if finding out the facts underlying the correction and by the same deadline shall pay the tax resulting from the correction. If the correction under the first sentence refers to incorrectly disclosed amount of tax or a tax not disclosed in the final tax return or in the tax return filed before filing the final tax return, the part of the tax return in the scope of the corrections shall be regarded as an additional tax return.

#### § 68cb

##### Special scheme for reporting and payment of tax on imported goods

(1) If special scheme under §68c is not applied on goods which are not subject to excise tax imported to the Slovak Republic in a consignment, the intrinsic value of which does not exceed EUR 150, and the dispatch or transport of the goods ends in the Slovak Republic, then, upon request, the customs office shall permit use of the special scheme under paragraphs 4 through 8 by the person submitting the goods to the customs office on behalf of the person for whom the goods are intended.

(2) The person which decides to use the special scheme under paragraphs 4 through 8, shall file an electronic application to the customs office, indicating the person's business name, address, electronic address and the Economic Operators Registration and Identification (EORI) number. In the application, the person shall make the following representations in relation to importation of the goods under paragraph 1 above:

- a) the person will submit a customs declaration to the customs office,
- b) the person will submit the goods and related documents to the customs office,
- c) the person will ensure collection of the tax in correct amount from the person for whom the goods are intended.

(3) The customs office shall electronically notify the applicant under paragraph 2 of the permission to make use of the special scheme under paragraphs 4 through 8. The issuance of the decision and appellate procedure shall be governed by the Rules of Administrative Procedure.

(4) The person holding the permission under paragraph 3, shall collect tax from the person for whom the imported goods are intended and the collected tax shall then be paid to the customs office.

(5) The person for whom the imported goods are intended shall pay the tax applicable on the goods, to the holder of the permission under paragraph 3.

(6) The holder of the permission under paragraph 3 shall pay total amount of the tax collected from the person under paragraph 5 and applicable on goods imported in the calendar month, for which the report under paragraph 7 is filed, to the tax office by the 16th day of the calendar month following the calendar month in which the goods were imported.

(7) Every month, the holder of the permission under paragraph 3 shall file an electronic report by the end of the calendar month following the calendar month in which the goods were imported. In the report, the person shall disclose total amount of the tax collected from the person under paragraph 5 and applicable to goods imported in the calendar month covered by the report, and the reference numbers of customs declarations related to the tax.

(8) The holder of the permission under paragraph 3 shall keep records of imported goods in respect of which the special scheme was applied. The records shall be kept in a scope making it possible for the customs office to verify correctness of the amount of tax declared in the report and shall be retained for ten years from the end of the year in which the goods were imported. Upon request, the person under the first sentence shall make the records available in electronic form for inspection by the customs office.

(9) The holder of the permission under paragraph 3 shall electronically notify the customs office of any change in data included in the application under paragraph 2.

(10) The holder of the permission under paragraph 3 who decides to no longer use the special scheme, shall notify thereof the customs office.

(11) The customs office shall cancel the permission granted to the holder of the permission under paragraph 3 to use a special scheme, if the person

- a) notifies the customs office of the decision to no longer apply the special scheme under paragraph 10 or
- b) persistently fails to comply with the rules of the special scheme.

*(12) The customs office shall issue a decision on cancellation of the permission under paragraph 11. Appeals may lie against the decision. The issuance of the decision and appellate procedure shall be governed by the Rules of Administrative Procedure.*

**Effective from 1 July 2021**

§ 68d

Special Tax Scheme Based on the Receipt of Payment for the Supply of Goods or Services (Cash Accounting Scheme)

- (1) A taxpayer registered according to § 4 may decide to apply special scheme according to paragraphs (3) through (13) if
- a) the taxpayer does not reach the turnover of EUR 100,000 for the previous calendar year and reasonably believes that it will not reach the turnover of EUR 100,000 in the current calendar year; and
  - b) bankruptcy of the taxpayer is not announced or the taxpayer does not start liquidation.
- (2) A taxpayer who meets the conditions according to paragraph (1) and who has decided to apply the special tax scheme according to paragraphs (3) through (13) shall apply the scheme since the first day of the tax period. The taxpayer shall notify the tax office in writing of the starting date of the special tax scheme application not later than by the end of the calendar month in which it started to apply the special tax scheme.
- (3) The special tax scheme relates to supplies of goods and services for consideration in the territory of the country in which case the taxpayer is obliged to pay tax according to § 69 (1), except for the supply of goods and services according to § 43 and 47.
- (4) If the special tax scheme is applied, the tax liability shall arise on the day of receipt of the payment for the goods or services which are or are to be supplied, namely from the received payment; if the taxpayer assigns a receivable, the tax liability shall arise on the receivable assignment day and the tax base is the price, excluding tax, required for the supply goods or services. An invoice issued by the taxpayer according to paragraph (2), except for the invoice according to § 74(3) letters (a) and (b) which is issued against payment receipt, has to contain also a clear and legible word information "tax is applied on the basis of payment receipt". If the taxpayer fails to state such a word information in the invoice, the tax liability shall arise according to § 19. The taxpayer may not correct the original invoice by supplementing the word information "tax is applied on the basis of payment receipt".
- (5) The right to deduct tax from goods and services, which (the tax) was claimed from the taxpayer according to paragraph (2) by another taxpayer, shall arise on the day of payment for the goods or services by the taxpayer according to paragraph (2) to the supplier; if the taxpayer pays for goods or services to a person other than the supplier owing to assignment of the receivable, then the entitlement to the tax refund shall arise on the date of payment to that other person. If the taxpayer according to paragraph (2) pays only part of the consideration for the goods or services, the right to deduct tax shall arise in proportionate amount according to the amount of the sum paid by the taxpayer.
- (6) If the taxpayer according to paragraph (2) applies deduction of tax in relation to the capital goods referred to in § 54(2) not sooner than after the end of the calendar year in which the period for adjustment of the deducted tax started to pass according to § 54, § 54a or § 54d, then when making the tax deduction and settlement of proportionate tax deduction, if any, the taxpayer is obliged to take into consideration the change or changes of the purpose of use of the capital goods and change or changes in the scope of use of the capital goods if these changes occur in the period since the start of passing of the period for the adjustment of deducted tax until the end of the calendar year in which the taxpayer applies the tax deduction.
- (7) The taxpayer according to paragraph (2) can apply the tax deduction according to § 55 on the goods and services for which the taxpayer paid to the supplier. If the taxpayer pays only part of the consideration, it can only apply the tax deduction proportionally according to the amount of the sum paid by the taxpayer.
- (8) If, after the end of the tax period in which the tax liability arose, there occurs the circumstance according to § 25(1) which results in a reduction of the arisen tax liability, the taxpayer according to paragraph (2) shall state correction of taxable amount and tax in the tax return for the tax period in which it returned the payment, namely in the extent of the returned payment. If the correction of taxable amount results in an increase of the taxable amount, the taxpayer according to paragraph (2) shall state the correction of the taxable amount and tax in the tax return for the tax period in which it received the payment, namely in the extent of the received payment.
- (9) The taxpayer according to paragraph (2) has the right to correct the deducted tax in the case of an increase of taxable amount, namely in the tax period in which it paid to the supplier and in the amount corresponding to the sum paid by the taxpayer.
- (10) The taxpayer according to paragraph (2) may decide to cease the application of special tax scheme. The taxpayer is obliged to cease the application of special tax scheme on the last day of the calendar year in which the taxpayer notified the tax office of its decision in writing.
- (11) The taxpayer is obliged to cease the application of special tax scheme if
- a) the taxpayer reaches the turnover of EUR 100,000 in the current calendar year, namely on the last day of the tax period in which the taxpayer reached the turnover;
  - b) the taxpayer becomes a member of a group, namely on the day prior to the day when it became member of a group;
  - c) bankruptcy of the taxpayer is announced or the taxpayer starts liquidation, namely on the day prior to the announcement of bankruptcy or the start of liquidation;
  - d) it is dissolved without liquidation, namely on the day prior to the day of its dissolution;
  - e) it is a natural person who continues to pursue the business of a sole trader of a deceased taxpayer according to § 83, namely on the last day of the last tax period in which the inheritance proceedings are completed;
  - f) there occurs an event for the change of registration for tax according to § 6a(2), namely since the day prior to the day when that event occurred.
- (12) The taxpayer or taxpayer's legal successor shall notify the tax office in writing of the date of cessation of the application of special tax scheme according to paragraph (11) not later than within five days after the end of the tax period in which it ceased to apply the special tax scheme.
- (13) On the last day of the tax period in which the taxpayer ceased the application of special tax scheme and on the day upon the lapse of which a legal person or natural person ceased to be a taxpayer according to § 81 (4), there shall arise tax liability for the supply of goods and services for

the period of application of special tax scheme which would have arisen if the taxpayer did not apply the special tax scheme, except for the tax liability which arose for the tax periods in which the taxpayer applied special tax scheme. In that tax period, the taxpayer may deduct tax from the goods and services in which case there would have arisen the right to deduct tax in the period of application of special tax scheme if the taxpayer did not apply the special tax scheme, except for the tax which the taxpayer already deducted.

(14) The tax office shall impose a fine up to the amount of EUR 10,000 if

- a) the taxpayer applies special tax scheme and fails to comply with the conditions according to paragraph (1);
- b) the taxpayer continues in the application of special tax scheme after the day when it was obliged to cease the application of special tax scheme according to paragraph (10) or paragraph (11);
- c) the taxpayer according to paragraph (2) fails to state in the invoice the word information according to paragraph (4).

(15) When determining the fine according to paragraph (14), the tax office shall take into consideration the gravity and duration of the unlawful situation.

(16) On the website of the Financial Directorate, the financial directorate shall publish a list of taxpayers who notified in writing the start of application of the special tax scheme, taxpayers who notified in writing the cessation of application of the special tax scheme, and the taxpayers who were applying the special tax scheme and their registration for tax was cancelled.

(17) The notification according to paragraphs (2), (10) and (12) shall be filed on a form the sample of which will be published by the financial directorate on the website of the Financial Directorate.

## § 69

### Persons Liable for Tax Payment to the Tax Administrator

(1) A taxpayer, who supplies goods or services within the territory of the country, shall be liable to pay the tax, unless provided otherwise by this Act.

(2) A taxable person who has his seat, place of business or fixed establishment within the territory of the country, shall pay tax for a) services referred to in § 16 (1) through (4), (10) and (11) provided to this taxable person by a foreign taxable person from other Member State or a foreign taxable person from a third country, if the place of supply of the service is within the territory of the country,

b) goods supplied to this taxable person by a foreign taxable person from other Member State or a foreign taxable person from a third country, if the place of supply of the goods is within the territory of the country, except for:

1. distance sales of goods under §14(1),
2. goods referred to in Part I of Annex No. 9, the supply of which in a public customs warehouse of type I may not be subject to exemption from tax pursuant to § 48c (1) (a),
3. goods referred to in Part I of Annex No. 9, the supply of which in a special warehouse may not be subject to exemption from tax pursuant to § 48c (1) (b),
4. goods referred to in Part II of Annex No. 9, the supply of which in a tax warehouse may not be subject to exemption from tax pursuant to § 48c (2) (c).

(3) A taxable person and a legal person which is not a taxable person and is registered for tax purposes pursuant to §7 shall be liable to pay tax in respect of a service supplied by a foreign person from another Member State or by a foreign person from a third country if the place of service supply pursuant to §15(1) is within the territory of the country.

(4) For the purposes of determining the person liable to pay the tax pursuant to §69, also a person with a fixed establishment within the territory of the country shall be considered a foreign person as long as that fixed establishment is not involved in the supply by such person of the goods or services within the territory of the country.

(5) Each person, that states the tax on an invoice or another document on the sale of goods, shall be liable to pay this tax.

(6) In the case of the acquisition of goods from another member state within the territory of the country, the person that acquired the goods in accordance with §§ 11 and 11a is obliged to pay tax.

(7) The tax in respect of a trilateral transaction in accordance with § 45 is to be paid by a person who is the second customer.

(8) The tax in respect of importation of goods is to be paid by a person who is a debtor pursuant to customs regulations, or by the consignee, if, in the case of importation of goods, the debtor pursuant to customs regulation is a foreign person who is a holder of a single authorisation pursuant to a separate regulation<sup>28a)</sup> issued by a customs authority of another Member State, provided that the debtor will not use imported goods for the purposes of his own business activities.

(9) The payer or person registered for tax according to §§ 7 or 7a to whom a product is delivered according to § 13 paragraph (1) letters e) and f) is obliged to pay tax on the product if it is delivered by a foreign person.

(10) If gold is supplied in the form of raw material or semi-finished product, the purity of which equals to or is greater than 325 thousandth, the tax for such goods shall be paid by the taxpayer to whom such gold was supplied. If the supply of gold as per the first sentence is mediated by an agent who acts in the name and for the account of another person, the tax shall be paid by the taxpayer who is the recipient of mediated service.

(11) When investment gold under § 67(1) letter (a) is supplied by a taxpayer who opted for taxation under § 67(4), the tax shall be paid by the taxpayer to whom such gold was supplied. If the supply of gold as per the first sentence is mediated by an agent who acts in the name and for the account of another person, the tax shall be paid by the taxpayer who is the recipient of mediated service.

(12) The taxpayer who is the recipient of a supply from another taxpayer shall be obliged to pay the tax attributable to

- a) the supply of metal waste and scrap metal in the territory of the country; metal waste and scrap metal means metal waste and scrap metal generated as part of manufacturing or metalworking processes and metal items that are broken, cut, worn or otherwise rendered unusable;
- b) the transfer of greenhouse gas emission quotas under a separate regulation<sup>28b)</sup> in the territory of the country;
- c) the supply of immovable property or a part thereof in the territory of the country, where the supplier has opted for taxation of the supply pursuant to §38(8);
- d) the supply of immovable property or a part thereof in the territory of the country sold by a debtor recognised by a court or another state authority under a compulsory sale procedure;<sup>28c)</sup>
- e) the supply of goods that constitute collateral securing a creditor's receivable in the exercise of the right arising from that receivable;<sup>28d)</sup> in the case of a collateral assignment, the recipient of the transaction means the taxpayer whose receivable has been secured and the taxpayer who has acquired the collateral,
- f) supplies of goods under chapters 10 and 12 of the Common Customs Tariff,<sup>28da)</sup> which are not typically intended in the unaltered state for final consumption, except for the supply of goods where simplified invoice is issued under § 74(3)(a) or (b),
- g) supplies of goods under chapter 72 of the Common Customs Tariff<sup>28da)</sup> and under tariff headings 7301, 7308 and 7314 of the Common Customs Tariff<sup>28da)</sup> other than those specified under letter (a) above, except for the supply of goods where simplified invoice is issued under § 74(3)(a) or (b),
- h) supplies of mobile telephones, being devices made or adapted for use in connection with a licensed network and operated on specified frequencies, whether or not they have any other use, if the taxable amount in the invoice for the supply of mobile telephones is EUR 5,000 and more;
- i) supplies of integrated circuit devices such as microprocessors and central processing units in a state prior to integration into end user products, if the taxable amount in the invoice for the supply of mobile telephones is EUR 5,000 and more;
- j) the supply of building works, including the supply of a structure or its part according to § 8(1) letter (b) which belong in the Section F of a special regulation,<sup>28db)</sup> and the supply of goods with the installation or assembly if the installation or assembly belongs in the Section F of a special regulation.<sup>28db)</sup>

(13) The taxable person having the seat, place of business, establishment or domicile in the territory of the country that has not complied with the obligation to submit a tax registration application or has submitted the tax registration application with a delay of more than 30 days, and the foreign person that has not complied with the obligation to submit a tax registration obligation or has submitted the tax registration application with a delay, shall be obliged to pay the tax, for the period during which they should have been the taxpayers, for the supply of goods and services in the territory of the country which they supplied over that period, with the exemption of the tax on the supply of goods and services in respect of which the person liable to pay tax is the recipient of the transaction, pursuant to paragraphs (2), (3) and (9).

(14) The taxpayer that has been supplied or is to be supplied goods and services in the territory of the country shall be held liable pursuant to §69b for the tax arising from the previous stage, as stated on an invoice, if the supplier failed to pay the tax stated on the invoice or became unable to pay that tax, provided that, at the time when the tax became chargeable, the taxpayer knew or, based on sufficient reasons, should or could have known that the entire tax or a portion of the tax on goods or services would not be paid. A sufficient reason based on which the taxpayer should or could have known that the entire tax or a portion of the tax on goods or service would not be paid is the fact that

- a) the consideration for the supply stated on the invoice is, without any economic justification, unreasonably high or unreasonably low;
- b) at the time when the tax became chargeable, its statutory body or a statutory body member or a member was a statutory body, a statutory body member or a member of the taxpayer that supplies the goods or services.

(15) If the tax office ascertains that reasons have occurred with respect to a taxpayer to cancel its registration pursuant to §81(4)(b)(2), the financial directorate shall publish that taxpayer in the list of such persons, available at the financial directorate web portal.

(16) A taxpayer who also performs activities which are not subject to tax pursuant to § 2(1)(a) or (b) shall be deemed as the recipient of supplies in the position of a taxpayer for all supplies according to paragraph (12) letters (a),(c) through (e) and (j) which are supplied to other taxpayers.

(17) If a taxpayer supplies construction works or supplies goods with installation or assembly, it is understood that the construction works or goods with installation or assembly are the supply under paragraph (12) letter (j) and the invoice made shall include a text notification "transfer of tax liability", then the taxpayer who is the recipient of the supply is the one liable to pay the tax.

## § 69a

### Tax representative at import of goods

(1) Importer that is a foreign person and is not a taxpayer in accordance with this Act, may have a tax representative for the purpose of exercise of exemption from the tax in accordance with § 48 paragraph (3). The tax representative shall only be a payer with its seat or domicile within the territory of the country. The tax representative shall have written full powers with an officially-attested signature and a special tax identification number allocated by the Tax Office Bratislava to represent the importer.

(2) The written authorisation in accordance with paragraph (1) shall include

- a) a declaration of the donor of power about the tax representation on behalf of and on the account of the importer for the purpose of exemption from tax in accordance with § 48 paragraph (3) and the consequent supply of the goods to another Member State,
- b) a declaration that the donor of power is a foreign person and is not a taxpayer in accordance with this Act,
- c) an authorisation from the tax representative for filing the tax return and the recapitulative statement.

(3) At the request of the payer, the Tax Office Bratislava shall issue a special certificate on assignment of a tax identification number to the tax representative, under which the tax representative shall act on behalf of the represented importer. The certificate shall be issued by the Tax Office Bratislava no later than seven days after the day of the receipt of the application. The tax representative may act on behalf of several represented importers under this special tax identification number.

(4) The tax representative is obliged to keep records on import and the consequent supply to other member states separately for every represented importer. The record must contain the surname and name, or the business name, of the represented importer and the address of its seat, place of business, establishment, domicile or habitual residence, and the number of the decision issued in a customs procedure under which the goods were placed under a proposed customs regime.

(5) The tax representative is obliged to file a tax return to the Tax Office Bratislava for the period of a calendar month on behalf of the represented importers within 25 days after the end of the quarter-year. The tax representative is obliged to attach a list of the represented importers to the tax return as well as the sums of all the tax bases of the goods declared by it separately for every represented importer.

(6) The tax representative is obliged to file a recapitulative statement for all the represented importers in accordance with section 80 to the Tax Office Bratislava for the period of a calendar month, within 25 days of the end of the calendar month.

(7) The tax representative holds the rights and duties of the represented person, within the scope of its acting on behalf of the represented importer regarding exemption from tax, in accordance with § 48 paragraph (3) based on the granted authorisation.

(8) The Bratislava Tax Office shall suspend the special certificate on the assignment of a special tax identification number from the tax representative, if the tax representative

- a) has repeatedly breached the obligations under paragraphs (4) through (6);
- b) has requested revocation of the special tax identification number;
- c) did not represent any importer for a period of 12 calendar months;
- d) has ceased to be a taxpayer;
- e) was not entitled to act on behalf of the importer based on a written authorisation.

(9) If the importer that is a foreign person chooses a tax representative, it is not obliged to file an application for tax registration in accordance with § 5.

#### § 69aa

Tax representative for acquisition of goods from other Member State, provided that the goods are intended for delivery to other Member State or to a third country

(1) A foreign entity who within the territory of the country acquires goods from other Member State in accordance with § 11, for the purpose of supplying the goods with tax exemption pursuant to § 43 or § 47 or by distance sales of goods within the territory of the European Union, can be represented by a tax representative if

- a) the goods are supplied by the foreign entity exclusively using an electronic communication interface such as electronic marketplace, electronic platform, electronic portal or any similar electronic instrument,
- b) the foreign entity is not a taxpayer under this Act and
- c) the foreign entity does not supply any goods and does not provide any services which would make the foreign entity liable to pay tax within the territory of the country, if the entity had the status of a taxpayer hereunder.

(2) A tax representative can represent a foreign entity per paragraph (1) only with regard to acquisition of goods in the territory of the country from other Member State pursuant to § 11 and subsequent supply of the goods with tax exemption pursuant to § 43 or § 47 or distance sales of goods within the territory of the European Union. In the matter per the first sentence above, a foreign entity can be represented by only one tax representative.

(3) A tax representative pursuant to paragraph (2) can only be a taxable person having its seat or residing in the territory of the country, holding a written power of attorney to represent the foreign entity and shall have a unique tax identification number assigned by Bratislava Tax Authority.

(4) The tax representative pursuant to paragraph (2) above has rights and obligations of the represented foreign entity resulting from this Act and from a special regulation<sup>33)</sup> in the scope acting on behalf of the represented foreign entity.

(5) The written power of attorney pursuant to paragraph (3) shall include:

- a) declaration of the foreign entity on authorizing the tax representative to act in accordance with paragraph (2) on behalf of the foreign entity and at the foreign entity's expense;
- b) authorization of the tax representative to file the tax return, the VAT Control Statement and the recapitulative statement;
- c) declaration of the foreign entity that the foreign entity is not a taxpayer under this Act,
- d) effective date of the Power of Attorney.

(6) Upon the taxable person's request, Bratislava Tax Office shall, within seven days from receiving the request, issue a separate certificate on assigning a unique tax identification number, under which the taxable person is to act as the tax representative pursuant to paragraph (2) on behalf and at the expense of the represented foreign entity. The tax representative pursuant to paragraph (2) can act under the unique tax identification number on behalf and at the expense of several foreign entities. The request pursuant to the first sentence shall be filed using the form, the template of which is published by the financial directorate on the website of the Financial Directorate.

(7) The tax representative pursuant to paragraph (2) shall communicate to Bratislava Tax Office the name and surname or the trade name of the represented foreign entity and the address of the foreign entity's seat, place of business, fixed establishment, residence or the place where the foreign entity usually resides; the information shall be provided within ten days from the end of the calendar month in which the power of attorney pursuant to paragraph (3) was granted, and within ten days from the end of the calendar month in which the power of attorney pursuant to paragraph (3) was cancelled or renounced. The notification pursuant to the first sentence shall be filed using the form, the template of which is published by the financial directorate on the website of the Financial Directorate.

(8) The tax representative pursuant to paragraph (2) shall keep records separately for each represented foreign entity, by tax periods, indicating the following data:

- a) name and surname or the trade name of the represented foreign entity and the address of the foreign entity's seat, place of business, fixed establishment, residence or the place where the foreign entity usually resides;
- b) tax base for each acquisition of goods in the territory of the country from other Member State pursuant to § 11, the amount of tax and tax deduction on those goods;
- c) tax base for each acquisition of goods exempt from tax pursuant to § 43 or § 47;
- d) tax base for each acquisition of goods through distance sales of goods within the territory of the European Union.

(9) The tax period of the represented foreign entity is the calendar month. The tax representative pursuant to paragraph (2) shall file one common tax return, one common VAT Control Statement and one common recapitulative statement for the represented foreign entities, which shall provide data for all represented foreign entities; the recapitulative statement shall be filed for calendar month.

(10) If a foreign entity represented by a tax representative pursuant to paragraph (2) is to supply goods or services in the territory of the country and, as a result thereof, the foreign entity would no longer comply with paragraph (1)(c), then the foreign entity shall, not later than as at the day preceding the delivery date of the goods or services, apply for tax registration pursuant to § 5 and shall renounce in writing the power of attorney granted pursuant to paragraph (3).

(11) The tax representative pursuant to paragraph (2) shall be jointly and severally liable for the tax on goods supplied pursuant to paragraph (10), provided that upon acquisition of the goods in the territory of the country from other Member State, the tax representative was representing the foreign entity and at the moment of supply, the power of attorney has not been withdrawn or renounced in writing.

(12) If a foreign entity represented by a tax representative pursuant to paragraph (2) delivers goods or services in the territory of the country and, as a result thereof, the foreign entity no longer complies with paragraph (1) (c), and the foreign entity fails to renounce the power of attorney in writing pursuant to paragraph (3) not later than as at the day preceding the delivery date of the goods or services, then Bratislava Tax Office shall impose a fine on the foreign entity up to EUR 10,000.

(13) Upon tax representative's request, Bratislava Tax Office shall withdraw the special certificate of assigning the unique tax identification number from the tax representative pursuant to paragraph (2).

(14) Bratislava Tax Office may withdraw the special certificate of assigning the unique tax identification number from the tax representative pursuant to paragraph (2), if the tax representative:

- a) is repeatedly in breach of the obligations under paragraph (7), paragraph (8) and paragraph (9);
- b) have not represented any foreign entity during 12 calendar months;
- c) was not authorised to act on behalf of the foreign entity based on power of attorney pursuant to paragraph (3).

## §69b

### Guaranteeing the tax

(1) The tax specified on the invoice which the supplier failed to pay within a due date pursuant to §78, or only paid a portion thereof (hereinafter the "unpaid tax"), shall be paid by the taxpayer that is held liable for tax pursuant to §69(14) (hereinafter the "guarantor").

(2) The dissolution of the supplier without a legal successor is without prejudice to the guarantor's obligation to guarantee the tax.

(3) The tax office competent for the supplier (hereinafter "tax office of the supplier") shall issue a decision imposing the obligation on the guarantor to pay the unpaid tax.

(4) The tax office of the supplier shall indicate the amount of the unpaid tax in the decision pursuant to paragraph 3 above. The guarantor shall be obliged to pay the unpaid tax within the deadline of eight days of the delivery of the decision. The guarantor may file an appeal against the decision within eight days of its delivery; the appeal has no suspensory effect.

(5) With respect to the payment of the unpaid tax, the guarantor is entitled to review the file concerning the unpaid tax to the extent necessary in order to seek a remedy.

(6) If the guarantor claims an excess deduction which should be refunded pursuant to §79, the tax office of the supplier shall use this excess tax or a portion thereof to pay the unpaid tax or its portion. The use of the excess tax or a portion thereof shall be specified in a decision issued by the tax office of the supplier. The guarantor may file an appeal against the decision; the appeal has no suspensory effect. The use of the excess tax pursuant to this paragraph shall take precedence over the use of the excess tax pursuant to a separate regulation.<sup>33)</sup>

(7) If the guarantor has paid the unpaid tax and the tax office has used the excess tax to pay the unpaid tax, the tax office shall immediately return to the guarantor the amount of tax which is in excess of the amount of the unpaid tax.

(8) If the guarantor has paid the unpaid tax or a portion thereof while the unpaid tax or a portion thereof have also simultaneously been paid by the supplier and the total amount of the tax paid both by the guarantor and the supplier is in excess of the amount of the unpaid tax referred to in paragraph 1 above, the tax office shall immediately return the amount paid by the guarantor, which is in excess of the unpaid tax, to the guarantor.

## Obligations of Persons Liable for Tax Payment

### § 70

#### Keeping of Records



(1) A taxpayer shall be obliged to keep detailed records by individual tax periods on supplies of goods and services and on goods and services accepted; he shall keep separate records on supplies of goods and services to another Member State, on acquisition of goods from another Member State, on acceptance of goods and services from another Member State and on importation of goods. The records shall indicate the data necessary for the tax to be correctly established. For the purposes of tax deductions, a taxpayer shall keep records itemised by goods and services, which qualify for the tax deduction, do not qualify for the tax deduction, and qualify for a pro rata tax deduction; in the records, the taxpayer shall indicate the tax period, in which tax deduction or pro rata tax deduction was performed. A taxpayer shall also keep records on payments received prior to the supply of goods and services and on payments made prior to the supply of goods and services. A member of the group shall keep separate records on the supply of goods and services to other members of the group.

(2) The taxpayer shall keep detailed records, divided by individual tax periods, of

- a) the goods supplied pursuant to §8(3);
- b) the goods transferred pursuant to §8(4)(f), (g) and (h) from the territory of the country to another Member State;
- c) the service supplied pursuant to §9(2) and (3) with the exception of services exempt from tax pursuant to §28 through §41; supply of goods in accordance with § 47 (13);
- d) the supply of service with a place of supply in a third country, the supply of service with a place of supply under §15(1) in another Member State, which is exempt from tax, and the supply of service with a place of supply under §16(1) to (4), (10) and (11) in another Member State;
- e) the supply of goods with installation or assembly with a place of supply in another Member State provided that the transport of those goods begin within the territory of the country;
- f) the supply of goods pursuant to § 47(13)
- g) transfer of goods, return of goods or replacement of the taxable person pursuant to § 8a (1) (c) under call-off stock regime, in the scope defined by a special regulation,<sup>28dc)</sup>
- h) goods dispatched or transported for the taxpayer to the territory of the country from other Member State under call-off stock regime, in the scope defined by a special regulation
- i) correction of the tax base under § 25 and 25a,
- j) correction of the deducted tax under § 53, § 53a and § 53b par. 1 and correction of the corrected deducted tax under § 53b par. 2.

(3) A taxpayer shall keep separate records necessary to identify movable tangible property from another Member State, which he is to work on or which he is to appraise, when effecting such work for a person identified for tax purposes in another Member State.

(4) A person registered for tax purposes pursuant to §7 or §7a shall keep records of:

- a) the goods acquired from another Member State;
- b) the services supplied, with place of supply in another Member State pursuant to §15(1);
- c) the services received, in respect of which the person is liable to pay the tax pursuant to §69(3);
- d) the goods sent or transported for the person to the territory of the country from other member state under call-off stock regime, in the scope defined by a special regulation.<sup>28dc)</sup>

(5) A taxpayer who has the tax liability on returnable packages under § 19 (10) shall keep, for the purposes of assessing the taxable amount separate records on the number of all returnable packages marketed along with goods within the territory of the country and on the number of all empty returnable packages returned from the market in the territory of the country.

(6) The taxpayer that purchases a land motor vehicle referred to in §11(11)(a) from another Member State, which is or was registered in a vehicle register in another Member State, from a person identified for tax purposes in another Member State for re-sale and these goods are dispatched or transported to the territory of the country, shall be obliged to keep records on such goods. The records on each land motor vehicle purchase must contain the following:

- a) the name and surname of the seller, or the business name of the seller, and the address of its seat, place of business, establishment, domicile or habitual residence and its tax identification number assigned in another Member State;
- b) the value of the goods;
- c) the vehicle identification number (VIN);<sup>28e)</sup>
- d) the number of kilometres travelled;
- e) the date of first entry of the goods into service;
- f) the invoice issue date;
- g) the goods acquisition date;
- h) the information which the seller is required to include in the invoice under the laws applicable in the Member State in which the dispatch or transport of the goods started on whether the goods were supplied exempt from tax or whether the seller applied a special tax arrangement for the sale of second-hand goods.

(7) The taxpayer shall be obliged to deliver to the tax office, for each tax period in which he purchased goods pursuant to paragraph 6 above, the records referred to in that paragraph (6) within the deadline for the submission of a tax return. Records shall be filed using the form, the template of which is published by the financial directorate on the website of the Financial Directorate.

(8) If the taxpayer fails to deliver the records referred to in paragraph (6) to the tax office, if he delivers those records with a delay or if he provides untrue data in those records, the tax office shall impose a fine on the taxpayer up to the amount of EUR 10,000. When determining the amount of the fine, the tax office shall take into consideration the gravity of the unlawful situation.

(9) A taxable person other than the one under §8(7) facilitating supply of goods or provision of services under a special regulation <sup>28f)</sup> to a person other than a taxable person in the territory of the European Union using an electronic communication interface, such as an electronic marketplace, electronic platform, electronic portal or other similar electronic means, shall retain records of the supplies. The taxable person under the first sentence shall keep detailed records <sup>28g)</sup> so that the tax office could verify correctness of the amount of tax applicable to the goods or services supplied, with the place of supply in the Slovak Republic. Upon request, the taxable person under the first sentence shall make the records electronically available to the tax office.

(10) Records mentioned in paragraphs (1) to (6) and (9) shall be filed till the end of a calendar year, in which ten years will lapse from the end of the year to which they refer.

## §71

### Invoice

(1) For the purposes of this Act,

- a) invoice means any document or message prepared in a paper or electronic form pursuant to this Act or pursuant to the laws applicable in another Member States that govern the issue of invoices;
- b) electronic invoice is an invoice that contains the data specified in §74 and has been issued and received in any electronic format; the electronic invoice may only be issued with consent from the recipient of the goods or services;
- c) authenticity of the origin of an invoice means the assurance of the identity of the supplier of goods or services, or of the person who issued the invoice on behalf of the supplier;
- d) integrity of the content of an invoice means that the content of the invoice has not been altered;
- e) electronic data interchange means the electronic transfer, from computer to computer, of data using an agreed standard to structure an electronic data interchange message.

(2) Any document or message that alters the original invoice and specifically and uniquely relates to that invoice shall also be considered an invoice. The invoice under the first sentence is not a corrective document under § 25a.

(3) A taxable person is required to ensure the authenticity of the origin, the integrity of the content and the legibility of an invoice from the point in time of issue until the end of the period for storage of the invoice. The means of ensuring the authenticity of the origin, the integrity of the content and the legibility of the invoice may include

- a) business control mechanisms which ensure the creation of a reliable audit trail between an invoice and documents concerning a supply of goods or services;
- b) a qualified electronic signature pursuant to a separate regulation<sup>29)</sup> or relevant legislation applicable in another Member State governing the use of a qualified electronic signature;
- c) an electronic data interchange , where the agreement relating to the exchange provides for the use of procedures guaranteeing the authenticity of the origin and the integrity of the data content;
- d) other means to ensure the authenticity of the origin and the integrity of the content of an invoice.

## §72

### Persons liable to issue invoices

(1) The taxpayer shall issue an invoice pursuant to this Act in the case of

- a) a supply of goods or services with the place of supply in the territory of the country to another taxable person or to a legal entity that is not a taxable person;
- b) a supply of goods or services with the place of supply in another Member State where the person liable to pay the tax is the recipient of the goods or services, even if the supply of goods and services is exempt from tax;
- c) a supply of goods or services with the place of supply in a third country to a taxable person;
- d) distance sales of goods within the territory of the European Union with the place of supply in the Slovak Republic, excluding distance sales of goods in respect of which the supplier applies the special scheme under §68b,
- e) a supply of goods exempt from tax under §43;
- f) a receipt of the payment prior to the supply of goods pursuant to (a) through (d) above;
- g) a receipt of the payment prior to the supply of services pursuant to (a) through (c) above;
- h) a supply of service referred to in §16(14) with a place of supply in another Member State to a legal entity that is not a taxable person and is not identified for tax purposes in another Member State, provided a separate regulation is applied under §68a or §68b.

(2) The taxable person that is not a taxpayer and has supplied services with the place of supply referred to in §15(1) in another Member State or in a third country shall issue an invoice pursuant to this Act upon the supply of services and receipt of the payment prior to the supply of services.

(3) A foreign person from a third country is obliged to issue an invoice hereunder when supplying goods or service with a place of supply in the Slovak Republic; this shall not apply if such person has an establishment in the territory of the European Union, participating in that supply.

(4) A foreign entity represented by a tax representative pursuant to § 69a or § 69aa shall issue an invoice hereunder when supplying goods with place of delivery in this country.

(5) Any person that supplies a new means of transport from the territory of the country to another Member State shall issue an invoice pursuant to this Act for the supply of that new means of transport.

(6) An invoice may also be issued by the customer or a third person in the name and on behalf of the supplier of goods or services. The customer may issue an invoice in the name and on behalf of the supplier if a written agreement on the issue of invoices has been concluded between the supplier and the customer, which must contain the terms and conditions that must be complied with in order for the supplier to accept invoices issued by the customer. The invoice in the name and on behalf of the supplier shall be issued by the customer in compliance with the laws of a Member State in which the place of supply of goods or services is located.

(7) The responsibility for the accuracy of data contained in an invoice and for its timely preparation is borne by the supplier of goods or services even if the invoice has been issued by the customer or a third person.

(8) The obligation to issue an invoice pursuant to paragraph (1) and (2) above does not apply to a supply of goods or services with the place of supply in the territory of the country which are exempt from tax pursuant to §28 through 42 and to a supply of insurance and financial services pursuant to § 37 and 39 with the place of supply in the territory of other Member State or in a third country.

## §73

### Deadline for the issuance of invoice

An invoice referred to in §72 must be issued within 15 days

- a) of the date of supply of goods or services;
- b) of the date of receipt of the payment prior to the supply of goods or services or by the end of the calendar month in which the payment was received;
- c) of the end of a calendar month in which goods exempt from tax pursuant to §43 were supplied;
- d) of the end of a calendar month in which services were supplied or payment received prior to the supply of services with the place of supply referred to in §15(1) in another Member State,
- e) from the end of the calendar month in which the event decisive for performing the correction of the taxable amount under §25(1) has occurred.

## §74

### Content of invoice

(1) An invoice issued by a person referred to in §72 must contain

- a) the name and surname of the taxable person, or the business name of the taxable person, the address of its seat, place of business, establishment, domicile or habitual residence, and its tax identification number under which the goods or services were supplied by that person;
- b) the name and surname of the recipient of goods or services, or the business name of the recipient of goods or services, the address of its seat, place of business, establishment, domicile or habitual residence, and its tax identification number, under which the customer received a supply of goods or services,
- c) the invoice sequential number,
- d) the date when the goods or services were supplied or when the payment was received, if this date can be determined and differs from the invoice issue date;
- e) the invoice issue date;
- f) the quantity and type of goods supplied or the extent and type of services rendered;
- g) the taxable amount for each tax rate, the unit price less the tax and reductions and discounts, if these are not included in the unit price,
- h) the tax rate or tax exemption applied; in the case of tax exemption, a reference shall be made to the applicable provision of this Act or of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax as amended, or the mention "supply exempt from tax" shall be included;
- i) the amount of the tax due, in euro, with the exemption of the amount of tax applied under a special tax arrangement pursuant to §66;
- j) the mention "Self-billing", where the invoice is issued pursuant to §72(6) by the customer that is the recipient of goods or services;
- k) the mention "Reverse charge" where the recipient of goods or services is a person liable to pay the tax;
- l) the information about a new means of transport supplied, as per §11(12);
- m) the mention "Margin scheme – Travel agents" where a special arrangement pursuant to §65 is applied;
- n) the mention "Margin scheme – Second-hand goods", "Margin scheme – Works of art" or "Margin scheme – Collectors' items and antiques", depending on the type of goods with respect to which a special arrangement pursuant to §66 is applied;
- o) the name and surname or the trade name of the tax representative pursuant to § 69a or § 69aa, the address of the tax representative's seat or residence or the tax representative's unique tax identification number, provided that the foreign entity is represented by a tax representative pursuant to § 69a or § 69aa.

(2) An invoice issued upon a supply of goods or services with the place of supply in another Member State, where the person liable to pay the tax is the recipient of goods or services, does not have to contain the data referred to in paragraph 1(g) through (i) provided that the taxable amount can be determined by a reference made to the quantity or extent and type of goods supplied or services rendered.

(3) The taxpayer and the taxable person that is not a taxpayer may issue a simplified invoice which does not contain all the data specified in paragraph 1 above. A simplified invoice means

- a) any document on the goods or services if the price, tax included, is not higher than EUR 100; the document does not have to contain the data specified in paragraph (1) letter (b) above and the unit price referred to in paragraph (1) letter (g) above;
- b) a document from an electronic cash register pursuant to a separate regulation<sup>29a</sup>, where the price of goods or services, tax included, paid in cash is not greater than EUR 1,000 or, if paid by other means of payment substituting cash, is not greater than EUR 1,600 and document issued by an automatic refuelling machine, where the price of the goods, tax included, paid by other electronic payment means, is not greater than EUR 1,600; the document does not have to contain the data specified in paragraph (1) letter (b) above and the unit price referred to in paragraph (1) letter (g) above;
- c) an invoice pursuant to §71(2); the invoice must contain the sequential number of the original invoice and the data that have been altered.

(4) A simplified invoice referred to in paragraph (3) letters (a) and (b) above shall not be issued for a supply of goods or services pursuant to §72(1)(b), (d) and (e).

(5) Where goods or services are supplied by a group, the data required to be contained in the invoice pursuant to paragraph (1) letter a) above mean the name and the address of the seat, place of business or establishment of a group member which supplies those goods or services, and the tax identification number of the group.

(6) Where electronic invoices are sent or made available to the same recipient in a single batch, the details common to the individual invoices may be mentioned only once where, for each invoice, all the information is accessible.

## §75

### Summary invoice

(1) The taxpayer and the taxable person that is not a taxpayer may issue a summary invoice for several separate supplies of goods or services or for several payments received prior to the supply of goods or services, which shall, however, cover a period not longer than a calendar month; a summary invoice must be issued within 15 days of the end of a calendar month.

(2) If a payment agreement which constitutes a part of a contract on the supply of electricity, gas, water or heat covers a period of not more than 12 calendar months and an agreement on rent payments which constitutes part of a lease agreement contain the data specified in §74(1), the taxpayer is not required to issue an invoice for each repeated supply of goods or services, provided that the place of supply of goods or services is located in the territory of the country.

## §76

### Storage of invoices

(1) The taxpayer shall be obliged to store

- a) copies of invoices issued by the taxpayer or issued in his name and on his behalf by the customer or a third person, and received invoices issued by a taxable person or a third person in his name and on his behalf, for the period of ten years subsequent to the year to which they refer;
- b) received invoices pertaining to capital goods referred to in §54(2)(b) and (c), until the end of the period for the adjustment of tax deductions pursuant to §54 and 54a;
- c) import documents and export documents certified by a customs authority, until the end of a calendar year in which ten years will have passed since the end of the year to which they refer.

(2) The taxable person that is not a taxpayer shall be obliged to store

- a) copies of invoices pursuant to §72(2) issued by that person or issued in his name and on his behalf by a customer or a third person, for the period of ten year subsequent to the year to which they refer;
- b) received invoices pertaining to goods and services in respect of which that person is liable to pay the tax, for the period of ten years subsequent to the year to which they refer.

(3) The legal entity that is not a taxable person shall store received invoices for goods and services in respect of which it is liable to pay the tax for the period of ten years subsequent to the year to which they refer.

(4) Any person that sells a new means of transport to another Member State and any person that has purchased a new means of transport from another Member State shall be obliged to store the invoice on the sale or purchase of the new means of transport for the period of ten years subsequent to the year in which the sale or purchase took place.

(5) Invoices referred to in paragraph (1) through (3) must be stored in their original form in which they were sent or made available. The taxable person that stores invoices by electronic means shall be obliged to enable the tax office, for control purposes, to access, download and use such invoices.

(6) Electronic storage of an invoice means storage of data using electronic equipment for processing (including digital compression) and storage, employing wire, radio, optical or other electromagnetic means.

(7) Where an issued or received invoice has been executed in a foreign language, the taxpayer and the taxable person that is not a taxpayer shall be obliged to ensure its translation into Slovak language if so requested by the tax office for control purposes; this is without prejudice to the provision of a separate regulation<sup>29aa)</sup>.

## § 77

### Tax Period

(1) A tax period applicable to a taxpayer is a calendar month, with the exception of paragraph (2) below.

(2) A taxpayer may opt for a calendar quarter year tax period provided that more than 12 calendar months have lapsed since the end of the calendar month in which he became a taxpayer and that he has not reached a turnover of EUR 100,000 for the period of previous 12 successive calendar months.

(3) If the taxpayer opts for a calendar quarter year tax period referred to in paragraph (2) above, the taxpayer shall notify the tax office of this change within 25 days of the end of the calendar month in which he met the conditions pursuant to paragraph (2). The tax period may only be changed to a calendar quarter year as of the first day of the calendar quarter year subsequent to the calendar month in which the taxpayer met the conditions pursuant to paragraph (2). If the taxpayer ceases to meet the conditions pursuant to paragraph (2) during the tax period, the ongoing tax period shall end on the last day of the calendar month in which it ceased to meet such conditions.

(4) If an enforceable declaration of bankruptcy against a taxpayer has been issued, the taxpayer's ongoing tax period shall terminate as of the day preceding the day on which the declaration of bankruptcy has been issued. The next tax period of the taxpayer shall begin as of the day on which the enforceable bankruptcy declaration has been issued and shall end as of the last day of the calendar month in which the enforceable declaration of bankruptcy has been issued. Following the end of the tax period referred to in second sentence, the tax period of such taxpayer shall be calendar month.

(5) On the day when the bankruptcy is cancelled, the ongoing tax period of a taxpayer shall terminate. The next tax period for the taxpayer shall start on the day following the cancellation of bankruptcy and end on the last day of the calendar month, in which the bankruptcy is cancelled. Following the end of a tax period referred to in the second sentence, a tax period for such taxpayer shall be a calendar month, up until the end of the calendar month, in which the bankruptcy is cancelled, and a tax period for the next calendar year shall be determined in accordance with paragraphs (1) to (4).

Tax Return and Tax Due Date

(1) The tax, which the taxpayer shall be obliged to pay, shall be payable within 25 days of the end of the tax period in which the tax became chargeable on a taxable transaction, with the exemption of the tax imposed by a customs authority on the importation of goods, which shall be payable within the deadline applicable to customs duties pursuant to customs regulations. Where a taxpayer applies tax deductions, a deductible tax shall be deducted from the total tax due, with the exemption of the tax imposed by a customs authority on the importation of goods, and this positive difference (hereinafter "the tax charged") shall be stated in a tax return.

(2) A tax return shall be submitted within 25 days of the end of each tax period by each taxpayer except with the taxpayer registered pursuant to §5 who shall submit tax returns if he became liable to pay tax during the tax period, if he supplied goods exempt from tax under §43 or §47 during the tax period, if he supplied goods under §45, acquired goods with tax exemption pursuant to § 44 or if he applies tax deductions. The taxpayer shall be obliged to pay the tax charged within 25 days of the end of the tax period.

(3) If a person, who is not a taxpayer, incurs a liability to pay the tax (§ 69), such a person shall be obliged to file a tax return within 25 days of the end of a calendar month, in which the tax liability is incurred, and to pay the tax within the same time limit, save as exemptions according to paragraph (4). A person that is not a taxpayer is not required to pay the tax, if the tax to be paid does not exceed EUR 5.

(4) On acquisition of a new means of transport from another Member State, a person who is not registered for tax purposes shall be obliged to file a tax return within seven days of such acquisition and to pay the tax within the same time limit.

(5) Any person, who incidentally acquires a new means of transport from another Member State, shall be obliged, at request from a tax office, to also attach to his tax return a certified copy of a document on such purchase and to furnish additional information necessary to correctly establish the tax.

(6) A person who is not a taxpayer and who incidentally supplies a new means of transport to another Member State, shall claim the tax deduction in his tax return. A tax office shall refund the claimed deduction within 30 days of filing the tax return.

(7) In his tax return, any person obliged to file a tax return shall state all the data necessary to calculate the total tax due and the total deductible tax, including the total value of goods and services attributable to the total tax and to the tax deduction, as well as the total value of goods and services exempt from the tax. The value of goods and services exempt from the tax shall be stated in a tax return for a tax period, in which the goods or service are supplied. The data in a tax return shall be rounded down to the nearest euro cent up to EUR 0.005 and rounded up starting from EUR 0.005.

(8) The provision of paragraphs (2) to (7) shall not apply to the filing of a tax return under the special arrangements as per § 68.

(9) A person who failed to meet the obligation to file the tax registration application or who filed the tax registration application with a delay is obliged to file one tax return, for the period in which such person should have been a taxpayer, within 60 days of the finding of the tax office that the obligation to file a tax registration application was not complied with by that person, or within 60 days of the filing of the delayed tax registration application. In the tax return, the person shall indicate the tax to be paid under § 69(13), and shall pay this tax after tax deduction under § 55(3) within the time limit for the filing of the tax return; where tax deduction under § 55(3) and (4) exceeds the tax to be paid under § 69(13), the tax office shall start tax audit within 30 days following the filing of the tax return and return the tax in an amount determined by the tax office within ten days of audit completion. The tax refund procedure is subject to a separate regulation.<sup>27bd)</sup>

§78a

Control statement

(1) The taxpayer shall file, by electronic means, the control statement for every tax period for which it is required to file the tax return and shall do so within 25 days following the end of the tax period. The taxpayer is not required to file a control statement for the tax period for which it files the tax return and in which the taxpayer

- a) is not required to provide any data on taxable transactions;
- b) is required to only provide data on the supply of goods exempt from the tax pursuant to §43 or §47 or data on the supply of goods pursuant to §45 and, at the same time, in which the data on tax deduction is not to be provided or in which only the tax deduction pursuant to §49(2)(d) is to be indicated by the taxpayer.

(2) The control statement shall contain the data on the tax liability and tax deduction for the applicable tax period disaggregated by:

- a) data from each invoice which the taxpayer was required to issue pursuant to §71 through §75 for the supply of goods and services, in respect of which it was a person liable to pay the tax in the territory of the country and which are not exempt from tax, with the exception of a simplified invoice, or invoices in respect of which the tax shall be paid in the territory of the country by the recipient of the supply pursuant to §69(12)(f) through (j), with the exception of a simplified invoice;
- b) data from each received invoice for the supply of goods and services,
  - 1. in respect of which the person liable to pay tax is the recipient of the supply pursuant to §69(2), (3), (6), (7) and (9) through (12) and which are not exempt from tax;
  - 2. which are, or which are to be, supplied by other taxpayer liable to pay tax pursuant to §69(1) and for which the recipient of the supply applies the tax deduction in the applicable tax period;
- c) data from each invoice pursuant to §71(2);
- d) data on the supply of goods and services other than those specified under (a), for which the taxpayer is liable to pay tax in the territory of the country;

e) details of correction of the tax base under § 25a and data about correction of the deducted tax under § 53b.

(3) If the taxpayer is not required to hold an invoice to exercise the right to deduct tax pursuant to §51(1)(b), the data stated in the control statement must be based on a different document concerning the supply of goods or a service.

(4) Based on invoices pursuant paragraph (2) or based on a document pursuant to paragraph (3), the control statement shall contain the following data:

- a) the customer's tax identification number or the supplier's tax identification number, under which the goods or services were, or are to be, supplied;
- b) the sequential number of the invoice or the identification number of the document pursuant to paragraph (3), if the document contains such number;
- c) the date of supply of goods or a service, or the date of the receipt of a payment, if the tax became chargeable as a result of the receipt of such payment;
- d) the taxable amount and the amount of the tax, in EUR;
- e) the tax rate;
- f) the amount of the deducted tax;
- g) the type and the quantity of goods, if the invoice is made out in respect of the supply of goods for which the recipient of the supply pursuant to §69(2)(h) and (i) is liable to pay the tax.

(5) If an invoice is issued in respect of the supply of goods for which the recipient of the supply pursuant to §69(12) letters (f) and (g) is liable to pay the tax, the control statement shall also contain the first four digits of the numeric code pursuant to a separate regulation<sup>28da</sup>) and the quantity of goods.

(6) If the taxpayer holds simplified invoices pursuant to §74(3) letters (a) and (b) in respect of the supply of goods and services, the control statement shall contain for purposes of paragraph (2) point 2 letter (b), the sum of all taxable amounts, the total tax amount and the total deducted tax amount for all received simplified invoices in respect of which the taxpayer applies tax deduction for the applicable tax period. *If the total deducted tax amount for simplified invoices for a given tax period is more than EUR 3000 the taxpayer shall be obliged to declare separately the total amount of taxable base, total amount of tax and total amount of deducted tax according to particular suppliers of goods and services with indication of their VAT identification number. (effective as of 1<sup>st</sup> of April 2016).*

(7) Based on an invoice pursuant to §71(2), the control statement shall contain data pursuant to paragraph 4(a) and (b), the sequential number of the original invoice, the data pursuant to paragraph 4(d) through (g) and paragraph (5), in the event of any changes thereto. If the taxpayer does not hold an invoice and corrects the deducted tax pursuant to §53(1), the control statement shall contain data as per the first sentence, with the exception of data pursuant to paragraph 4(b).

(8) In respect of the supply of goods and services pursuant to paragraph (2) letter (d), the control statement shall contain the following data:

- a) the total amount of turnovers pursuant to a separate regulation) registered by an electronic cash register<sup>29a</sup>), disaggregated by the taxable amount and the tax due broken down by tax rate;
- b) the sum of all taxable amounts, including taxable amount corrections, and the total tax due disaggregated by tax rate in respect of transactions not registered by the electronic cash register.<sup>29a</sup>)

(9) In case of correction of the tax base under § 25a,

a) where the taxpayer is liable to make a corrective document, the following data shall be reported in the VAT Control Statement:

1. the customer's VAT identification number,
2. numerical identification of the corrective document,
3. serial number of the invoice for delivery of the goods or services to which the correction of the tax base relates,
4. amount by which the tax base and the tax were corrected,
5. VAT rate,

b) where the taxpayer is not obliged to make a corrective document, the VAT Control Statement shall indicate the amount by which the tax base and the tax were corrected.

(10) In case of correction of the deducted tax and correction of the corrected deducted tax under § 53b the VAT Control Statement shall indicate the following data:

- a) the supplier's VAT identification number,
- b) numerical identification of the corrective document,
- c) serial number of the invoice for delivery of the goods or services to which the correction of the tax base relates,
- d) amount by which the deducted tax is corrected,
- e) VAT rate.

(11) If the taxpayer who submitted the control statement finds out, before the expiry of the time limit for its submission, that the data presented therein is incomplete or incorrect, the taxpayer shall submit a corrective control statement; the originally submitted control statement is not taken into account. If the taxpayer who submitted the control statement finds out, after the expiry of the time limit for its submission, that the data presented therein is incomplete or incorrect, the taxpayer shall submit an additional control statement containing only the additional or corrected data.

(12) If the control statement is not submitted within the time limit as per paragraph (1), the tax office shall request the taxpayer to submit it. In the case of any doubts regarding the correctness, truthfulness or completeness of the submitted control statement or the truthfulness of the data

presented therein, the tax office shall notify the taxpayer, who filed the control statement, of these doubts and shall invite him to make a statement to the data, complete the incomplete data, explain the uncertainties and correct the untrue data or prove the truthfulness of the data. Based on such notice, the taxpayer shall be obliged to correct the deficiencies of the filed control statement within 5 working days of the delivery of the notice.

(13) If the taxpayer fails to deliver the control statement to the tax office, delivers the control statement with a delay, provides incomplete or untrue data in the control statement or fails to correct, within the time limit specified by the tax office in the notice, errors in the submitted control statement, the tax office shall impose a fine of up to EUR 10,000 upon the taxpayer. If the taxpayer has repeatedly breached its obligations under the first sentence, the office shall impose a fine of up to EUR 100,000. When determining the amount of the fine, the tax office shall take into consideration the gravity and duration of the unlawful situation.

(14) The taxpayer shall provide data pursuant to paragraphs (2) through (10) in the control statement disaggregated in a manner that will be determined by a generally binding regulation to be issued by the Ministry of Finance of the Slovak Republic. The control statement is to be submitted in the Extensible Markup Language (XML) format, the data interface description of which is published on the website of the financial directorate; no account is taken of a control statement delivered by the payer otherwise.

## § 79

### Excess Deduction

(1) If, during a tax period, a taxpayer becomes entitled to an excess deduction, he shall deduct this excess amount from the due tax in the next tax period with exemption under paragraph (2). If the taxpayer cannot deduct excessive deduction from its own tax obligation in the following taxation period, the tax office shall return the non-deducted excessive deduction or its non-deducted part no later than 30 days after filing the tax return for the taxation period following the taxation period, in which the excessive deduction was created, or 30 days after the expiration of the period for filing the tax return if the taxpayer is not obliged to file the tax return (§ 78 paragraph 1) for the taxation period following the taxation period, in which the excessive deduction was created. If a taxpayer incurs excess deduction in the last tax period in which it ceased to be a taxpayer, the tax office shall refund the excess deduction within 30 days following the lapse of the deadline for the filing of the tax return for that tax period. For the purposes of this Act, an excess deduction shall mean a positive difference between the total amount of deductible tax for the given tax period and the total amount of tax for the given tax period, except for the tax on importation of goods.

(2) The tax office shall return excess deduction within 30 days of the expiration of the time limit for the filing of a tax return for the taxation period in which the excess deduction was created, if

- a) the taxpayer's taxation period is a calendar month,
- b) the taxpayer has been a taxpayer for at least 12 calendar months preceding the end of the calendar month in which the excess deduction was created
- c) the taxpayer did not owe, for the period of 6 calendar months preceding the end of the calendar month in which the excess deduction was created, any tax arrears or customs arrears to the tax office or the customs office, or arrears arising from mandatory social insurance contributions pursuant to separate regulations more than EUR 1,000 in aggregate.<sup>29b)</sup>

(3) The taxpayer who meets the requirements under paragraph (2) shall indicate this information in the tax return for the taxation period in which the excess deduction was created.

(4) If, within the time limit for the excess deduction refund under paragraph (1) or (2) a notice of error corrections of the filed tax return, a notice to submit control statement or a notice of error corrections in the submitted control statement were sent, the time limit for refund of excess deduction does not lapse as of the day of the notice delivery until the day errors are corrected.

(5) If the taxpayer claims the excess deduction or raises the excess deduction by the additional tax return filed after filing of tax return for the taxation period following the taxation period in which the excess deduction was created, the tax office shall return the excess deduction or the amount by which the excess deduction was exceeded within 30 days from filing of the additional tax return. If, after excess deduction refund under § 79(2), the taxpayer raises the excess deduction by the additional tax return, the tax office shall return the amount by which the excess deduction was exceeded within 30 days from the filing of the additional tax return. Where a notice to remove deficiencies in the submitted additional tax return or to correct errors in the submitted additional control statement have been sent within the time limit for refunding the excess deduction, the time limit for refunding the excess deduction is suspended for the period from the day of delivery of the notice until the day on which the deficiencies are removed.

(6) If, within the time limit for refunding the excess deduction as per paragraph (1), (2) or paragraph (5) the tax office initiates a tax audit, the tax office shall refund the excess deduction within ten days of the completion of the tax audit in the amount determined by the tax office; if a portion of the excess deduction was returned pursuant to paragraph (7), the Tax Office shall return the difference between the excess deduction at the amount determined by the Tax Office and the excess deduction returned pursuant to paragraph (7). If, after refunding the excess deduction, there is a positive difference between the excess deduction indicated on the final decision and the excess deduction refunded as per the first sentence, the tax office shall return the difference within ten days of the date when the decision became final. If the tax office does not discover excessive deduction in the course of its tax audit initiated within the time limit for refunding the excess deduction pursuant to paragraph (1), (2) or paragraph (5) and an excessive deduction is awarded in a final decision, the tax office shall refund the excessive deduction indicated on the final decision within ten days of the date when the decision became final. If a taxpayer does not enable the performance of the tax audit within three months of its commencement date, the entitlement to a refund of the excessive deduction expires on the last day of the third month in the amount claimed in the tax return or additional tax return.

(7) If the Tax Office initiates a tax audit pursuant to paragraph 6 it shall return a portion of the excess deduction before the end of such tax audit in the amount defined in the interim protocol completed pursuant to a separate regulation<sup>29c)</sup>. The Tax Office shall return a portion of the excess deduction within ten days from the date on which the interim protocol is sent.

(8) If the excess deduction was refunded within the time limit under paragraph (2) on the basis of untrue data, the tax office shall levy a fine of up to 1,3 % of the amount of the refunded excess deduction.

## § 79a

### Compensation for VAT refund retained during tax audit

(1) If a tax office initiates a tax audit within the time limit for refund of the excess deduction in accordance with § 79, paragraphs (1), (2) or (5), and the VAT refund is not paid within six months from the last day of the time limit for refund of the excess deduction under § 79 (1), (2) or (5), then the taxpayer shall be entitled to compensation for the retained VAT refund (hereinafter only the "interest on VAT refund") in accordance with paragraph 2.

(2) The VAT payer is entitled to receiving an interest on VAT refund in the amount equal to double the European Central Bank the double the basic interest rate valid on the first day of the calendar year for which the interest is charged; if the double the basic interest rate is below 1.5%, the interest on VAT refund is calculated using annual the double the basic interest rate of 1.5%. The interest is calculated on the amount of VAT refund for each day starting from the lapse of the six months until the day following after the lapse of the time limit for the VAT refund pursuant to § 79 (1), (2) or (5) until the VAT refund payment date (inclusive).

(3) The tax office shall decide on granting the interest on VAT refund under paragraphs (1) and (2) above within 15 days from payment of the VAT refund and the interest on VAT refund shall be paid to the taxpayer within 15 days from validity date of the decision on granting the interest on VAT refund.

(4) Upon occurrence of any event resulting in reduction or cancellation of an already paid VAT refund, the interest on the VAT refund is also reduced or cancelled *ex offio*; the new decision shall supersede the initial decision on granting the interest on VAT refund. The taxpayer shall return the interest on VAT refund or a part thereof within 15 days from the effective date of the new decision to reduce or cancel the interest on VAT refund. The payback of interest on VAT refund or a part thereof is regulated by provisions on tax arrears under a special regulation.<sup>33)</sup>

(5) If, during a tax audit verifying entitlement to VAT refund, the taxpayer repeatedly failed to comply with his obligations under the tax audit, repeatedly did not take over written documents, repeatedly failed to appear before the tax office without an excuse after being summoned by the tax office or if the taxpayer was not reachable at his registered office, place of business or at the address of the establishment, then the taxpayer shall not be entitled to receiving any interest on VAT refund and the tax office shall issue a decision to that effect.

(6) Provisions of a special regulation <sup>33)</sup> on use of tax overpayments apply also to use of the interest on VAT refund.

(7) The tax office shall grant no interest on VAT refund if the amount does not exceed EUR 5."

## § 80

### Recapitulative Statement

(1) The taxpayer shall be obliged to submit a recapitulative statement for calendar month, if he:

- (a) supplied goods exempt from tax pursuant to §43(1) from the territory of the country to another Member State to a person identified for tax purposes in another Member State;
- (b) transferred goods exempt from tax pursuant to §43(4);
- (c) participated in a trilateral transaction as the first customer pursuant to §45;
- (d) supplied a service with the place of supply in another Member State pursuant to §15(1) to a taxable person or a legal person which is not a taxable person and is identified for tax purposes, and such person is liable to pay the tax
- e) dispatched or transported the goods under call-off stock regime,
- f) the taxable person, for whom the goods were dispatched or transported under call-off stock regime, was replaced by a taxable person pursuant to § 8a (5),
- g) goods dispatched or transported under call-off stock regime, were returned to the territory of the country.

(2) A taxpayer may also submit recapitulative statement for a calendar quarter provided that the value of the goods referred to in paragraphs (1)(a) to (c) does not exceed EUR 50,000 in both the respective calendar quarter and in the preceding four calendar quarters; the possibility to submit a recapitulative statement for a calendar quarter shall cease as of the end of the calendar month in which the value of the goods referred to in paragraph (1)(a) to (c) exceeds EUR 50,000 in the respective calendar quarter, in which case the taxpayer shall submit recapitulative statements separately for each calendar month of the respective calendar quarter.

(3) Also the taxable person registered for tax purposes pursuant to §7 or §7a shall be obliged to submit a recapitulative statement for each calendar quarter in which the person supplied a service referred to in paragraph (1)(d). If the taxable person is a party to a trilateral transaction as the first customer pursuant to §45 (1) then filing the recapitulative statement is regulated by paragraph (2).

(4) A recapitulative statement must contain:

- a) tax identification number of the person submitting the recapitulative statement;
- b) for the supply of goods according to paragraph (1)(a): tax identification number of the acquirer under which the goods were supplied to him, and the total value of goods supplied to each acquirer separately;
- c) for the supply of goods according to paragraph (1)(b): tax identification number allocated to the taxpayer in the Member State in which the dispatch or transport of the goods ended, and the value of the goods corresponding to the taxable amount determined in accordance with § 22(6);
- d) for a trilateral transaction according to paragraph (1)(c): tax identification number of the second customer allocated in the Member State in which the dispatch or transport of the goods ended, and the value of the goods supplied to the second customer;
- e) for the supply of services: tax identification number of the recipient under which the service was supplied to him, and the total value of services supplied, for each recipient separately;
- f) for dispatching or transportation of goods under call-off stock regime: VAT identification number of the taxable person whom the goods are to be delivered, and, if the taxable person has been replaced by other taxable person pursuant to § 8a (5), then the VAT identification number of that taxable person.



- (5) The services exempt from taxation under the laws applicable in the Member State in which the place of supply is located shall not be presented in the recapitulative statement.
- (6) The value of the supplied goods and services pursuant to paragraph (4) shall be presented in the recapitulative statement for the period in which the tax became chargeable. The data in the recapitulative statement shall be presented in euros and rounded to the whole euro: rounded down if below EUR 0.5 and rounded up of EUR 0.5 or more. If the service supplier did not receive the tax identification number from the service recipient by the end of the deadline for the submission of a recapitulative statement and the service recipient informed the supplier that he had applied for the tax identification number, the service supplier shall include the supply of the service in a recapitulative statement for the period in which the tax identification number was assigned to the service recipient.
- (7) If correction of the taxable amount is made pursuant to §25, the recapitulative statement shall indicate the amount for which the taxable amount has been corrected, always for the period in which the acquirer of goods or the recipient of services was notified of the taxable amount correction.
- (8) If the person who has submitted a recapitulative statement finds out, before expiry of the deadline for submission, that the information presented therein is incomplete or incorrect, he shall submit a corrective recapitulative statement. If the person who has submitted a recapitulative statement finds out, after expiry of the deadline for submission, that information presented therein is incomplete or incorrect, he shall submit an additional recapitulative statement containing only the additional or corrected information.
- (9) The persons referred to in paragraphs (1) to (3) shall submit recapitulative statement by electronic means no later than within 25 days of the end of the period for which they are obliged to submit recapitulative statement. A recapitulative statement must be signed by a guaranteed electronic signature. A recapitulative statement submitted by electronic means does not have to be signed by a guaranteed electronic signature if the person who submits the recapitulative statement has concluded a written agreement with the tax office which contains, in particular, all the essentials of electronic delivery, the method of verifying the submissions made by electronic means and the means of evidencing delivery, and if the person who submits the recapitulative statement has communicated to the tax office in writing the data necessary for making such submissions, using the form available for that purpose on the website of the Financial Directorate.
- (10) A recapitulative statement shall be filed using a form the model of which shall be laid down in a decree to be issued by the Ministry of Finance of the Slovak Republic and promulgated in the Collection of Laws of the Slovak Republic upon publication of its full wording.
- (11) If after filing the recapitulative statement the doubts on the correctness, truthfulness or completeness of the filed recapitulative statement or the truthfulness of the data indicated wherein arose, the tax office shall notify these doubts to the person, who filed the recapitulative statement and shall invite this person to make a statement to the data, complete the incomplete data, explain the uncertainties and correct the untrue data and prove the truthfulness of the data. Based on the notice the person who filed the recapitulative statement is obliged to correct the deficiencies of the filed recapitulative statement within 5 days from delivery of the notice.

## Deregistration

### § 81

- (1) A taxpayer registered under § 4 may apply for his tax register entry to be deleted not earlier than on the lapse of one year of the day of his becoming the taxpayer, provided that his turnover has not reached the amount of EUR 49,790 for a period of the previous 12 consecutive calendar months.
- (2) A taxpayer shall be obliged apply for deregistration, when he discontinued its business activities pursuant to § 3 (2). A legal entity which is dissolved without liquidation shall be obliged to notify this fact to the tax office prior to its dissolution.
- (3) The tax office may cancel the tax registration
- a) based on the applicant's request pursuant paragraphs 1 and 2 if it finds out that the conditions for cancellation of registration are met;
  - b) if there are no reasons for registration and it is when the taxpayer:
    1. does not, or ceased to, conduct an economic activity pursuant to §3; or
    2. has repeatedly over a calendar year failed to comply with the obligation to submit a tax return, or control statement, has repeatedly over a calendar year failed to pay the tax charged, has repeatedly been unavailable at the address of its seat, place of business or at the address of its establishment, or has repeatedly breached its obligations during a tax audit.
- (4)The tax office shall issue a decision on deregistration in which it specifies the date upon which a legal entity or natural person ceases to be a taxpayer; this decision cannot be appealed against. Where a legal entity is dissolved without liquidation, the tax office does not issue the decision and the legal entity ceases to be a taxpayer upon the date of its dissolution. Upon the date on which a legal entity or natural person ceases to be a taxpayer, the ongoing tax period shall end and the validity of the certificate of tax registration and of the tax identification number shall expire; if a legal entity or a natural person makes use of the special scheme under §68b, validity of the VAT identification number for application of the special scheme does not expire. The legal entity or the natural person shall return its certificate of registration to the tax office within ten days of the day it ceased to be a taxpayer.
- (5) In the last tax period, a taxpayer shall incur a tax liability in respect of the property, on the acquisition or self-generation of which the tax was either fully or partly deducted to his benefit, and in respect of the property he acquired subject to tax exemption (§ 10(1)) and on the acquisition or self-generation of which the tax was deducted, either in full or in part, to the benefit of the predecessor owner. The tax shall be calculated from the tax base pursuant to § 22 (5). In calculating the tax to be transferred, a taxpayer who is not an accounting entity shall apply the same procedure as is applied by a taxpayer who is an accounting entity. A taxpayer's liability shall incur up to a maximum of the deducted tax.
- (6) Where a taxpayer deducted a proportion of the tax or made an adjustment of the tax deduction, he shall take this into consideration when calculating the tax on property as per paragraph 5. The rate of tax applicable at the time when the tax liability originated shall be used to calculate the tax in accordance with paragraph 6.

(7) A tax liability referred to in paragraph 5 shall not arise when a taxpayer is wound up without liquidation, and his legal successor is a taxpayer or becomes such pursuant to § 4(4).

(8) In the last tax period, the taxpayer becomes liable to pay back the deducted tax on payment pursuant to § 19 paragraph (4), if the goods or the service are not delivered by the end of the last day of the tax period; this obligation does not arise to the payer in case of termination without liquidation if the legal successor is a taxpayer or becomes a taxpayer pursuant to § 4, paragraph 4.

(9) Where a taxpayer corrects the taxable amount or changes the amount of tax in respect of goods or services supplied by him to a person who is no longer a taxpayer, such a person shall be obliged to transfer back to a tax office the tax deduction or its proportion attributable to the correction made to the taxable amount, provided that such tax amount has not been included in the tax liability in accordance with paragraph 5. He shall transfer back the tax deduction or its proportion within ten days of the day of drawing up the invoice or from the date of receiving the corrective document under § 25a par. 7 a).

#### § 81a

1) The tax office shall cancel the registration of the group as of 31 December of a calendar year, if the group representative files an application for group deregistration no later than by 31 October of the calendar year. Where the application for group deregistration is submitted after 31 October of a calendar year, the tax office shall deregister the group no later than by 31 December of the calendar year following the submission of the application.

(2) If the group no longer meets the requirements pursuant to §4a, the group representative shall be obliged to submit an application for group deregistration immediately. The group shall be deregistered by the tax office no later than within 30 days following the submission of the application for group deregistration. If tax offices finds out that the group no longer complies with the requirements under §4a, the tax office shall deregister the group by exercise of its official authority.

(3) The group registration certificate and tax identification number shall cease to be valid as of the group deregistration date. Members of the group are obliged to surrender their tax registration certificates to the tax office within ten days of the deregistration of the group.

(4) On the day following the date of the deregistration of the group, its rights and obligations under this Act are transferred to its members to the extent that such rights and obligations apply to any performance provided and received by group members, whereupon the group members shall become independent taxpayers; the tax office shall issue tax registration certificates and assign tax identification numbers to these taxpayers.

#### § 82

(1) A person registered under § 7 may apply for deregistration, if the total value of goods, excluding the tax, acquired within the territory of the country from another Member State in the current calendar year does not reach EUR 14,000, and the total value of goods, excluding the tax, acquired within the territory of the country from another Member State in the previous calendar year did not reach EUR 14,000.

(2) The person registered pursuant to §7 or §7a shall be obliged to immediately apply for tax deregistration upon cessation of its business in the territory of the country.

(3)The tax office shall cancel the tax registration upon request pursuant to paragraph (1) or (2), if it finds out that the requirements for tax deregistration have been met or shall perform tax deregistration by exercise of its official authority, if the person under paragraph (2) failed to comply with its obligation to file the application for tax deregistration; an appeal cannot be filed against the decision on deregistration. The tax office shall perform tax deregistration by exercise of its official authority, if the person registered pursuant to §7 or §7a became a taxpayer, and shall do so as of the day on which such person became a taxpayer; the decision on deregistration is not issued by the tax office. Upon deregistration, the tax registration certificate and the tax registration number shall cease to be valid; if a legal person or a natural person apply the special scheme pursuant to §68b the tax registration number for application of this special scheme shall not cease to be valid. The person shall be obliged to return the tax registration certificate to the tax office within ten days of deregistration.

#### § 83

(1) No later than within 30 days of the taxpayer's death, a natural person who continues to pursue the former's business of a sole trader<sup>32)</sup> after his death (hereinafter „the successor sole trader“) shall request that the competent tax office of the testator adds a new entry in the records on the ceased taxpayer, giving the first name, surname and domicile of the successor sole trader. The tax registration certificate, including the supplement, shall be valid till the end of a tax period, in which the inheritance proceedings are completed.

(2) During a period from the testator's death till the completion of the inheritance proceedings, the successor sole trader shall be deemed to be the taxpayer. In invoices drawn up till the end of its last tax period, the successor sole trader shall state his name, surname and place of business. The successor sole trader's last tax period shall be a tax period, in which the inheritance proceedings are completed. In respect of a tax return for the last tax period, the successor sole trader shall incur a tax liability under § 81, whilst in calculating the tax he shall draw upon the price of property established as of the day of termination of inheritance proceedings. The tax liability shall not rise in respect of property settled to a heir who will continue to pursue the business of a sole trader and who is a taxpayer or who applies for registration for tax purposes immediately after the completion of the inheritance proceedings. The tax office shall register this heir as a taxpayer as of the day of inheritance by him of the property.

(3) If, on the taxpayer's death, the business is discontinued, a tax return shall be filed by his legal successor within three months of the end of the last taxation period and he shall be obliged to pay the tax within the same time limit. In respect of a tax return for the last tax period, which is identical with a tax period in which a taxpayer ceased, the legal successor shall incur a tax liability under § 81. On the lapse of the last tax period, the validity of the tax registration certificate and the tax registration number shall cease.

#### § 84

The tax administration shall be governed by the provisions of a separate regulation,<sup>33)</sup> unless provided otherwise hereunder. In respect of importation of goods, the tax administration shall be executed by customs authorities and it shall abide by customs regulations, unless provided otherwise hereunder.

#### Transitional and Concluding Provisions

##### § 85

- (1) Any period or time limit, which started to lapse before the effective date of this Act, shall be taken to be governed by the hitherto legislation, up until the time it lapses.
- (2) The registration of taxpayers effected under the hitherto legislation shall be deemed to be the registration for tax purposes effected in accordance with § 4 hereof.
- (3) If, on transfer or assignment of immovable property or a part thereof, which is transferred to the acquirer for use by or on 30 April 2004, no tax liability arises by and on 30 April 2004, the rise of a tax liability shall be established in accordance with the hitherto legislation.
- (4) On repeated or partial supply of goods or services, in respect of which no tax liability arises by or on 30 April 2004, the rise of a tax liability shall be established in accordance with § 19 (3 and 4) hereof.
- (5) Where the taxable amount in respect of a taxable transaction is corrected by or on 31 December 2003, the rate of tax applicable at the rise of the tax liability in respect of the original taxable transaction shall be applied.
- (6) The deduction of tax, which relates to taxable transactions effected by or on 30 April 2004 and which relates to goods imported by or on 30 April 2004, shall abide by the hitherto legislation, save as the deduction of tax attributable to property, which a taxpayer may deduct on his registration for tax purposes.
- (7) In making preliminary tax deductions in accordance with § 50 hereof for tax periods of 2004, a taxpayer shall apply the coefficient calculated in accordance with the hitherto legislation.
- (8) The capital goods as per § 54, in respect of which a taxpayer made tax deductions following 31 December 2002, shall be subject to tax deduction arrangements hereunder, save as paragraph 9.
- (9) Where a taxpayer was obliged to adjust the tax deducted in respect of capital goods because of a changed use of such goods in 2003, he shall apply the hitherto legislation when making other eventual changes in the purpose of use of these goods.
- (10) Any applications for deregistration filed prior to the effective date hereof, a decision on which was not made by the tax office by or on 30 April 2004, shall be reviewed in accordance with § 81 hereof.
- (11) On the basis of an inventory count of pharmaceuticals and therapeutical aids, a pharmacy or therapeutical aid outlet may deduct the tax on such inventories that under the hitherto legislation did not qualify for such deduction; it may deduct the tax on such inventories according to an inventory count made as of 30 April 2004.
- (12) A taxpayer, whose tax period is a calendar quarter, shall be obliged to separately submit a tax return modelled on a specimen stipulated hereunder for the last two months of the second calendar quarter of 2004; the taxpayer must file the tax return for the first month of the second calendar quarter of 2004 by 25 July 2004 in accordance with a specimen tax return applicable as of 30 April 2004.
- (13) Any excess deductions in respect of tax periods until 31 December 2003 shall abide by § 23 of Act of the National Council of the Slovak Republic No. 289/1995 Z. z. on Value Added Tax, as amended by legislation in force until 31 December 2003.
- (14) A tax office shall refund the tax in respect of foreign aid projects under the hitherto legislation, provided that an application for the tax refund is filed with the tax office by or on 30 April 2004.
- (15) Where as of 30 April 2004 goods are situated within the territory of the country and on their entry into the country they are declared to the customs office and have the status of temporarily warehoused goods or are placed under free customs zone or free customs warehouse arrangements or released under the customs warehouse procedures, inward processing procedures, temporary importation procedures, all this subject to full exemption from import duty, and such state of affairs continues till 1 May 2004, such goods shall abide by the hitherto legislation until the time when the temporary warehousing or other designation approved by customs authorities is terminated.
- (16) Any goods, released under the common transit regime<sup>34)</sup> or another customs transit arrangements and such a regime prevails on 1 May 2004, shall abide by the hitherto legislation until the time this customs regime is terminated.
- (17) Treated as importation of goods subject to tax shall be
  - a) the exclusion of goods, including an illegitimate exclusion from the temporary importation regime, under which the goods were released by or on 30 April 2004 subject to the conditions referred to in paragraph 15, if such goods were in free circulation in a country which was a Member State as of 30 April 2004 or becomes a Member State on 1 May 2004,
  - b) the exclusion of goods, including an illegitimate exclusion from the temporary warehousing regime, from their placement under customs arrangements referred to in paragraph 15, under which the goods were released and placed by or on 30 April 2004 subject to the conditions referred to in paragraph 15, if such goods were in free circulation in a country which was a Member State as of 30 April 2004 or becomes a Member State on 1 May 2004,
  - c) the termination of a regime as per paragraph 16 or violation of the conditions laid on such regime by paragraph 16, which commenced on or by 30 April 2004 subject to the conditions as per paragraph 16, if such goods were in free circulation in a country which was a Member State as of

30 April 2004 or becomes a Member State on 1 May 2004, save as cases where it is proven that the goods have not been supplied for consideration by a person who is a taxable person under the law of the country in question.

(18) Where goods are exported from a country which was a Member State as of 30 April 2004 or becomes a Member State on 1 May 2004 by or on 30 April 2004, and a person, to whom such goods are supplied, uses these goods following 30 April 2004, such a use of these goods shall be treated as importation of goods subject to the tax, provided that

- a) the supply of these goods is exempt from the tax under the law of a country from which the goods are exported, and
- b) by or on 30 April 2004, the goods are not imported into the territory of the country under the hitherto legislation.

(19) The goods referred to in paragraphs 17 and 18 shall not be subject to the tax, provided that

- a) the goods are dispatched or transported to the territory of third countries,
- b) the goods as per paragraph 17 subparagraph a) are re-dispatched or re-transported to a Member State, from which they were exported, namely to the person who exported them, except for means of transport, or
- c) the goods as per paragraph 17 subparagraph a) shall be a means of transport, which is acquired or imported by or on 30 April 2004 in accordance with the taxation conditions in force in the domestic market of a country which was a Member State as of 30 April 2004 or becomes a Member State on 1 May 2004, and on its exportation is not exempt from the tax, and the tax attributable to this means of transport is not refunded; this condition shall be deemed to be met where the means of transport is used for the first time before 1 May 1996 or where the amount of tax on its importation is negligible.

(20) Goods released by the customs office of exportation under the exportation customs regime by or on 30 April 2004 that do not leave the territory of the country by or on that day, shall be treated as goods exported under § 37 of the hitherto legislation, provided that the goods left the territory of the country for a country which was a Member State as of 30 April 2004 or becomes a Member State on 1 May 2004, and the exit of these goods is proven by a taxpayer by the following documents instead of the customs authorities' confirmation:

- a) a transport document or another document of dispatch giving the place of destination, where the transport of goods is arranged by the supplier or the customer via another person,
- b) a confirmation of the acceptance of these goods by the customer or a person authorised thereby, where the transport is effected by the supplier,
- c) a declaration of the customer, or a person authorised thereby, that they have transported the goods, where the transport of these goods is effected by the customer.

#### § 85a

Temporary provisions on amendments effective from 1 January 2005

(1) The provisions of section 11a can also be exercised if a foreign person is a payer in accordance with this Act as of January 1, 2005 only due to the acquisition of goods from another member state within the territory of the country and its consequent supply in accordance with section 11 paragraph 8. The supply of goods stored for the taxpayer as on December 31, 2004 is governed by the original regulation.

(2) A foreign person shall ask for cancellation of tax registration in accordance with paragraph 1 no later than until filing a tax return for the taxation period, in which the last tax liability occurred.

(3) The special modification of tax application in accordance with section 66 does not refer to the lease of a used passenger car based on a contract of lease, if the trader has already deducted the tax by December 31, 2004 when purchasing the car.

#### § 85b

(1) The Head of the Delegation of the European Commission in the Slovak Republic is entitled to a refund of the tax paid within prices for goods and services for his/her own consumption during the period from May 1st, 2004 to June 30th, 2005 under the conditions and within the scope of title of the Head of the Diplomatic Mission for refund of the tax in accordance with section 61.

(2) Members of the administrative and technical personnel of the Delegation of the European Commission in the Slovak Republic, who are not citizens of the Slovak Republic and are not permanently domiciled within the territory of the Slovak Republic, are entitled to a refund of the tax paid within prices for goods and services for their own consumption during the period from May 1st, 2004 to June 30th, 2005 under the conditions and within the scope of titles of members of the administrative and technical personnel of the diplomatic mission for refund of tax in accordance with section 61.

(3) Section 62 applies to the filing of claims for refunds of tax to persons in accordance with paragraphs 1 and 2.

#### § 85c

Temporary provisions on amendments effective from 1 January 2006

(1) If goods are acquired in the territory of the country from another Member State according to section 20 par. 1, a tax liability does not arise provided that a tax liability arose according to section 20 par. 4 of the regulation valid so far.

(2) If a document about correction of a taxable amount when acquiring a goods in the territory of the country from another Member State or on delivery of a goods or service, where the acquirer of the goods or the receiver of the service is liable for payment of tax, is issued by 31 December 2005 inclusive, and the acquirer of the goods or the receiver of the service received the document after 31 December 2005, the difference between the original taxable amount and the corrected taxable amount and the difference between the original tax and the corrected tax will be specified in the tax return for the tax period in which he received the document about correction of the taxable amount.

(3) For a goods released to the temporary importation arrangements with partial exemption from import duty by 31 December 2005 inclusive, partial exemption from tax according to the regulation valid so far will be applied.

#### § 85d

Temporary provisions on amendments effective from 1 January 2008

(1) If, based on a lease agreement under which the ownership title to the subject-matter of the lease agreement is acquired not later than upon the payment of the last instalment [§ 8(1)(c)], the goods were handed over to the lessee prior to 31 December 2007 inclusive, and the lease had been taxed as the supply of service, the provisions of the existing regulation shall apply until the expiration of the lease.

(2) A taxpayer, who is the first one to market refundable packages along with goods within the territory of the country, is entitled to deduct the tax on refundable packages he keeps in stock as at 31 December 2007 pursuant to an inventory count carried out in compliance with a separate regulation<sup>35</sup>, or pursuant to a physical count carried out as at 31 December 2007, provided that the taxpayer's accounting period is identical with a financial year. The taxpayer may apply the tax deduction referred to in the foregoing sentence if he has an invoice confirming the supply of refundable packages in respect of which he could not apply the tax deduction under § 49(7)(d) of the existing regulation.

(3) The taxpayer may apply the procedure under § 65(10) of the Act as in force until 31 December 2007 towards a taxable person who is not a taxpayer under this Act until 31 December 2008 at the latest.

#### § 85e

Temporary provisions on amendments effective from 1 January 2009

(1) Where taxable persons reached as at 31 December 2008 the turnover pursuant to § 4(1) or (2) of the Act as in force until 31 December 2008, they shall be obliged to file with a tax office the tax registration application by or on 20 January 2009.

(2) The turnover for calendar months of the year 2008 shall be included in the turnover specified in § 4 and § 81(1) of the Act as in force from 1 January 2009. The turnover for calendar months of the year 2008 in Slovak crowns shall be converted to the euro at the conversion rate.

(3) Where the taxable amount shall be corrected pursuant to § 25 after 31 December 2008 and shall relate to taxable transaction for which the tax became due no later than on 31 December 2008 and the payment was charged in euros, the exchange rate used at the time that the tax liability arose will be applied when correcting the taxable amount and the tax.

(4) Where the taxable amount shall be corrected pursuant to § 25 after 31 December 2008 and shall relate to taxable transaction for which the tax became due no later than on 31 December 2008 and the payment was charged in a currency other than in Slovak crowns or in euros, the conversion rate will be applied when converting Slovak crowns into euros.

(5) Where the taxable amount shall be corrected pursuant to § 25 after 31 December 2008 with a resultant decrease in the tax and shall relate to taxable transaction for which the tax became due no later than on 31 December 2008 and the payment was charged in Slovak crowns, the tax shall be corrected to a maximum of the amount of the declared original tax converted at the conversion rate.

(6) The financial threshold relating to the refund of a tax pursuant to § 57(1) of the Act as in force until 31 December 2008 shall be applied to a tax refund for a period, which will lapse no later than on 31 December 2008.

(7) The financial threshold relating to the refund of a tax pursuant to § 59(3)(a) of the Act as in force until 31 December 2008 shall be applied to the refund of tax paid as part of the price of goods purchased no later than on 31 December 2008.

(8) On an invoice issued following 1 January 2009 and related to taxable transaction for which the tax became due before 1 January 2009 and the payment was charged in Slovak crowns, the details showing the taxable amount and the amount of tax shall be mentioned in euros and also in Slovak crowns.

#### § 85f

Temporary provisions to amendments effective from 1 April 2009

(1) The provisions of § 55(3), § 69(13) and § 78(9) in the wording effective as of 1 April 2009 shall not apply, if the obligation to file a tax registration application arose before 1 April 2009.

(2) The provisions of § 79(2) and (3) in the wording effective as of 1 April 2009 shall apply for the first time to the taxation period of April 2009.

#### § 85g

Temporary provisions on amendments effective from 1 July 2009

(1) A taxable person who achieved a turnover of EUR 35 000 under § 4(1) or (2) in wording as in force until 30 June 2009 and became a taxpayer, may apply for tax deregistration, if as of the last day of the calendar month preceeding the calendar month, in which the application of tax deregistration was submitted, he did not achieved the turnover of EUR 49 790 for not more than 12 preceeding consecutive calendar months.

(2) After receiving the application for tax deregistration, the tax office shall immediately set the date, from which the taxpayer shall no longer be considered as a taxpayer and the validity of the tax registration certificate together with validity of the tax identification number shall expire. The taxpayer is obliged to return his tax registration certificate within 10 days from the day he is no longer considered as a taxpayer.

(3) A taxpayer, who applies for tax deregistration under paragraph 1, may not deduct the tax under § 55(1) and (2), except the deduction of tax from the goods that he supplied as a taxpayer; if the taxpayer deducts the tax under § 55(1) or (2), the tax liability shall arise under § 81(6) and (7) in the last tax period.

(4) The tax office shall not register a taxable person who achieved a turnover of EUR 35 000 under § 4(1) or (2) in wording as in force until 30 June 2009 and who did not achieve a turnover under § 4(1) or (2) in wording as in force from 1 July 2009 and who filed the application for tax registration by 30 June 2009, unless the taxable person informs the tax office in writing by 15 July 2009, that the application for registration shall be considered as an application according to § 4(4).

(5) A taxable person is not obliged to file the application for tax registration by 20 July 2009, provided that as of 30 June 2009 he achieved a turnover under § 4(1) or (2) in wording as in force until 30 June 2009 and did not achieve a turnover under § 4(1) or (2) in wording as in force from 1 July 2009.

(6) Where the taxable person was obliged to file the application for tax registration under § 4(1) or (2) in wording as in force until 30 June 2009 and he failed to meet this condition, the tax office shall not impose the penalty according to a special provision, if as of the last day of the calendar month preceding the calendar month in which the obligation to file an application for tax registration arose, the taxable person did not achieve a turnover of EUR 49 790 for not more than 12 preceding consecutive months.

#### § 85h

Temporary provisions on amendments effective as of 1 January 2010

(1) Where a service is supplied otherwise than according to paragraph (2) by a foreign person from another Member State or by a foreign person from a third country prior to the effective date of this Act and the recipient of the service was a person liable to pay the tax and the tax was not chargeable until 31 December 2009, or was chargeable only partially to the extent of the payment received pursuant to §19(4), the tax liability arising under §19(2) shall be based on the wording effective until 31 December 2009.

(2) Where a service is supplied in parts or repeatedly and the agreed payment covers a period longer than 12 calendar months and the tax has not become chargeable until 31 December 2009 in respect of the entire taxable amount, the tax liability arising under §19(3 )(b) shall be based on the wording effective as of 1 January 2010.

(3) The provisions of §55a to §55g shall apply to the refund applications submitted after 31 December 2009.

(4) The refund applications of foreign persons from third countries for the period until 31 December 2009 shall be governed by the provisions §56 to §58 in the wording effective until 31 December 2009.

#### § 85i

Temporary provisions on amendments effective as of 1 January 2010

(1) Deduction of the tax paid in respect of purchase or lease of the passenger car registered in the M1 category shall be governed by the provisions § 49(7)(a) and § 49(8) or (9) in the wording effective until 31 December 2009, if the purchase agreement or lease agreement of the passenger car registered in the M1 category was concluded until 31 December 2009 and the passenger car was handed over to the buyer or lessee not later than 31 December 2009.

(2) Supply of the passenger car registered in the M1 category shall be exempt from the tax, if the deduction of the tax paid in respect of its acquisition was excluded pursuant to § 49(7)(a) in the wording effective until 31 December 2009.

#### §85j

Transitional provisions on amendments effective as of 1 January 2011

(1) During the time period from 1 January 2011 until the last day of the calendar year in which the European Commission (Eurostat) publishes data<sup>36</sup> stating that the Slovak Republic's current Government Deficit is less than 3%, the standard tax rate on goods and services represents 20% of the tax base. The Ministry of Finance of the Slovak Republic shall notify the lapse of the period of application of the 20% standard tax rate pursuant to the first sentence by means of a generally binding regulation.

(2) If a taxpayer acquired or generated capital goods referred to in §54(2)(b) and (c) by 31 December 2010, then §9(2) of the regulation in effect until 31 December 2010 shall apply.

(3) If the taxpayer was obliged to carry out one or several tax deduction adjustments in respect of capital goods referred to in §54(2)(b) and (c) in the course of 2004 through 2010, the tax deduction adjustment period for these goods represents ten years, pursuant to §54(4) of the regulation in effect until 31 December 2010, while the taxpayer shall carry out every change of the purpose of use in line with the procedure stipulated in Annex 1 of the regulation in effect until 31 December 2010.

(4) A refund application pursuant to §55a(1) and §55f(1) in respect of the year 2009 may be filed by 31 March 2011 at the latest.

(5) The time limit pursuant to §79(4) of the regulation in effect from 1 January 2011, concerning the expiry of the entitlement to an excessive deduction refund, does not apply to excessive deductions claimed in tax periods ending on 31 December 2010 at the latest.

#### 85k

Transitional provisions on amendments effective as of 1 January 2012

If the excess deduction is claimed for taxation periods, that end not later than 31 December 2011 and is returned on the basis of untrue data within a time limit under Art. 79(2), tax office shall levy a fine under a special act effective until 31 December 2011.

#### §85ka

Transitional provision on amendments effective from 1 October 2012

The taxpayer whose tax period was a calendar quarter year on 30 September 2012 may continue with this tax period, however not longer than until the end of the calendar quarter year in which he will cease to meet the conditions pursuant to §77(2).

#### §85kb

Transitional provisions on amendments effective from 1 January 2014

(1) The tax registration application filed before 1 January 2014 by a taxable person conducting business jointly with another taxable person based on a contract of association or a similar contract shall be treated as application filed pursuant to §4(1) or (2) in the wording effective from 1 January 2014.

(2) A tax representative pursuant to §4(3) in the wording effective until 31 December 2013 shall provide in its tax return, additional tax return, recapitulative statement and additional recapitulative statement the data concerning the common business of the association for the period until the end of the calendar year 2013. All members of the association shall be jointly and severally liable for the tax in respect of their common business until the end of the calendar year 2013.

(3) The obligation to continue in the adjustment of the deducted tax pursuant to §54b(1) shall apply to the capital goods of an enterprise or a part of an enterprise acquired after 1 January 2014.

#### §85kc

Transitional provisions on amendments effective from 1 January 2015

(1) The provision of §4(3) second sentence in force until 31 December 2014 are applied for tax registration applications filed until 31 December 2014.

(2) A taxable person with VAT identification number pursuant to §68 in force until 31 December 2014 is considered a taxable person with VAT identification number pursuant to §68a.

(3) If a taxable person not established in the European Union seeks to apply the special scheme pursuant to § 68a in force from 1 January 2015 beginning on 1 January 2015, it shall notify the Tax Office Bratislava the commencement of activities and all data pursuant to § 68a (2) in force from 1 January 2015 electronically by the end of the calendar year 2014. The Tax Office Bratislava shall notify the taxable person electronically if it authorises the application of the special scheme and shall assign it a VAT identification number.

(4) If a taxable person not established in the Member State of consumption seeks to apply the special scheme pursuant to §68a in force from 1 January 2015 beginning on 1 January 2015 it shall notify the Tax Office the commencement of activities electronically by the end of the calendar year 2014. The Tax Office shall notify such taxable person electronically that it authorises the application of the special scheme.

(5) The provision of §85j (1) shall not be applicable as of 1 January 2015.

#### § 85kd

Temporary provisions on amendments effective from 1 January 2016

(1) The provisions of § 4(3) and § 4c in the wording effective until 31 December 2015 shall apply to the tax registration applications filed according to § 4(2) before 31 December 2015.

(2) The provisions of § 79(2) letter (c) in the wording effective from 1 January 2016 shall be used for the first time for the tax period of December 2015.

(3) The deadline according to § 79(6) in the wording effective from 1 January 2016 shall apply to the excess deductions claimed not sooner than for the tax period of January 2016.

#### § 85ke

Transitional provision on amendments effective from 1 January 2017

A taxpayer is entitled to an interest on VAT refund under § 79a although the tax audit within the time limit for payment of VAT refund pursuant to § 79 (1), (2) or (5) started before 1 January 2017 and is not completed as at 1 January 2017. The provision of § 79a shall not apply if the tax audit within the time limit for payment of VAT refund under § 79 paragraphs (1), (2) or (5) is completed by 31 December 2016, inclusive.

#### § 85kf

Transitional provisions on amendments effective from 1 January 2018

(1) After goods are released to the temporary importation arrangements with partial exemption from import duty until 31 December 2017, inclusive, then the tax liability upon importation of the goods shall arise from the moment of termination of the arrangements.

(2) The treatment of the deducted tax pursuant to § 54 and 54a shall not apply to tax deducted before 1 January 2018 referring to a structure or a part of a structure other than those specified in § 54, par. 2(b) and (c), in the wording effective until 31 December 2017.

(3) A taxable person which is a party to a trilateral transaction as the first customer pursuant to §45 (1), in the wording effective from 1 January 2018 and registered for tax pursuant to § 7 or § 7a shall file a recapitulative statement pursuant to § 80 (2) for periods starting not earlier than 1

January 2018.

#### § 85kg

Transitional provisions on amendments effective as of 1 January 2019

(1) The turnover under §4(7) in the version in force from 1 January 2019 shall also include turnover achieved under §4(7) in the version in force until 1 December 2018. The turnover under §4(7) in the version in force from 1 January 2019 shall also include the value exclusive of tax of the supplied goods and services in an amount in which it has not been included in the turnover under §4(7) in the version in force until 1 December 2018. §4(7) in the version in force until 31 December 2018 shall apply to goods and services supplied in the period monitored under §4(1) and not included in the turnover until 31 December 2018.

(2) Decisions on lodging a tax guarantee under §4c issued until 31 December 2018 are repealed. A tax office shall return, until 28 February 2019, a tax guarantee or part thereof lodged in the form of a cash deposit made to the account of the tax office, which had not been used for settlement of the tax arrears until 31 December 2018. Prior to returning the tax guarantee, the tax office shall apply, mutatis mutandis, a procedure under a separate regulation.<sup>4d)</sup>

(3) The provisions of §9a and §22(10) shall apply to vouchers issued after 30 September 2019.

(4) When supplying a construction or part of construction, §38(1)(b) and (c) and (7)(b) and (c) in the version in force from 1 January 2019 shall apply where the construction works commenced after 31 December 2018.

(5) The provision of §38(5) in the version in force from 1 January 2019 shall apply to an immovable property lease agreement concluded after 31 December 2018, under which the immovable property was handed over for use after 31 December 2018.

(6) The coefficient under §50(4) for the calendar year of 2018 and for the financial year which started until 31 December 2018 shall be calculated under §50(2) in the version in force until 31 December 2018.

#### § 85kh

Transitional provisions on amendments effective as of 1 January 2020

Goods transferred from other Member State to the territory of the country under the terms defined in § 11a in the wording effective until 31 December 2019 are subject to § 11a in the wording effective until 31 December 2019.

#### § 85ki

Transitional provisions on amendments effective as of 1 January 2021

Template of tax return for tax under Annex to the Measure No. MF/014640/2019-731 of the Ministry of Finance of the Slovak Republic of 28 October 2019, enacting the template of the value-added tax return (Announcement No. 404/2019 Coll.) shall be used when filing tax returns for periods ending on or before 31 December 2020, and when filing tax returns under § 78 par. 4, if the tax becomes chargeable on or before 31 December 2020.

#### § 85kj

Transitional provisions on amendments effective as of 1 July 2021

(1) If a taxable person which is not established in the territory of the European Union (other than a taxable person applying the special scheme under § 68a in the wording effective until 30 June 2021) wishes to apply, from 1 July 2021, the special scheme under § 68a in the wording effective from 1 July 2021, the taxable person shall, on or after 1 April 2021 and not later than 10 June 2021, electronically notify Bratislava Tax Office of commencement of the activities. The notification shall include: the business name, address, electronic address including websites, the national tax identification number (if assigned to the taxable person), declaration that the taxable person does not have a seat or a permanent establishment in the territory of the European Union, and other data required under a special regulation.<sup>28aa)</sup>

(2) If a taxable person (other than a taxable person applying the special scheme under § 68b, in the wording effective until 30 June 2021) wishes to apply, from 1 July 2021, the special scheme under § 68b in the wording effective from 1 July 2021, then the taxable person shall, on or after 1 April 2021 and not later than 10 June 2021, electronically notify Bratislava Tax Office of commencement of the activities. If the taxable person wishing to apply the special scheme under § 68b in the wording effective from 1 July 2021, does not have a VAT identification number assigned in the Slovak Republic, then the notification of commencement of the activities shall include the following data: the business name, address, electronic address including websites and other data required under a special regulation.<sup>28aa)</sup>

(3) If a taxable person, which is not represented by an intermediary in accordance with § 68c par. 1 b) in the wording effective from 1 July 2021, wishes to apply, from 1 July 2021, the special scheme under § 68c in the wording effective from 1 July 2021, the taxable person shall, on or after 1 April 2021 and not later than 10 June 2021, electronically notify Bratislava Tax Office of commencement of the activities. The notification shall include: the business name, address, electronic address including websites, other data required under a special regulation<sup>28aa)</sup> and VAT identification number or the national tax identification number.

(4) If the intermediary wishes to apply, from 1 July 2021, a special scheme under § 68c in the wording effective from 1 July 2021 at the expense of the taxable person, then the intermediary shall notify, on or after 1 April 2021 and not later than 10 June 2021 electronically notify the tax office of commencement of the activities. The notification shall include: the intermediary's business name, address, electronic address, other data required under a special regulation<sup>28aa)</sup> and the intermediary's VAT identification number.

(5) If a taxable person, represented by an intermediary, wishes to apply, from 1 July 2021, a special scheme under § 68c in the wording effective from 1 July 2021, then the intermediary shall, on or after 1 April 2021 and not later than 10 June 2021, electronically notify the tax office of commencement of the activities. The notification shall include: the taxable person's business name, address, electronic address including websites, other data required under a special regulation<sup>28aa)</sup> and the taxable person's VAT identification number or national tax identification number.

(6) The VAT identification number assigned to a foreign person under §6 in the wording effective until 30 June 2021 is regarded as the VAT identification number assigned to a foreign entity under §5. A certificate of VAT registration issued to a foreign entity under §6 in the wording



effective until 30 June 2021 is regarded as a certificate of VAT registration issued to a foreign entity under §5.

#### § 85l

Transitional provision for application of tax on imports of goods

The tax on importation of goods, including tax deductions and corrections of deducted tax, as assessed by the Customs Office by 31 December of the calendar year following after the calendar year in which the European Committee (Eurostat) published the data about the amount of the general government debt of the Slovak Republic, indicating that the difference between the upper limit of the general government debt set for the respective budget year and the present amount of the general government debt of the Slovak Republic for that budget year exceeded 11 percentage points, is subject to this act in the wording effective until 31 December of the calendar year following after the calendar year in which the European Committee (Eurostat) published the data about the amount of the general government debt of the Slovak Republic, indicating that the difference between the upper limit of the general government debt set for the respective budget year and the present amount of the general government debt of the Slovak Republic for that budget year exceeded 11 percentage points.

#### § 86

This Act is to transpose legally binding acts of the European Union listed in Annex 6.

#### § 87

The following shall be hereby repealed:

1. Act of the National Council of the Slovak Republic No. 289/1995 Coll. on Value Added Tax, as amended by Act of the National Council of the Slovak Republic No. 200/1996 Coll., Act of the National Council of the Slovak Republic No. 386/1996 Coll., Act No. 371/1997 Coll., Act No. 60/1999 Coll., Act No. 153/1999 Coll., Act No. 342/1999 Coll., Act No. 246/2000 Coll., Act No. 524/2001 Coll., Act No. 555/2001 Coll., Act No. 511/2002 Coll., Act No. 637/2002 Coll., Act No. 144/2003 Coll. and Act No. 255/2003 Coll.,
2. Decree of the Ministry of Finance of the Slovak Republic No. 93/1996 Coll. on the scope and method for refunding the value added tax to persons from other countries, who enjoy the privileges under international treaties, as amended by Decree No. 174/1998Z. z., Decree No. 281/2000 Coll. and Decree No. 424/2001 Coll.,
3. Decree of the Ministry of Finance of the Slovak Republic No. 94/1996 Coll. on the scope and method for refunding the value added tax, which arises from international treaties in respect of foreign aid projects.

#### § 87a

Repealing provision effective from 1 January 2021

Hereby, repealed is the provision of the Measure No. MF/014640/2019-731 of the Ministry of Finance of the Slovak Republic of 28 October 2019, enacting the template of the value-added tax return (Announcement No. 404/2019 Coll.).

#### § 88

This Act became effective on the day when the Treaty of accession of the Slovak Republic to the European Union came into force (May 1<sup>st</sup>, 2004).

Act No. 350/2004 Coll. amending Act No. 455/1991 Coll. on Sole Trading (the Trading Act) as amended and on amendments to certain acts became effective on the fifteenth day after its publication in the Collection of Laws of the Slovak Republic (July 1<sup>st</sup>, 2004).

Act No. 651/2004 Coll. amending Act No. 222/2004 Coll. on Value Added Tax as amended by Act No. 350/2004 Coll. became effective on 1 January 2005.

Act No. 340/2005 Coll. on Brokerage of Insurance and Brokerage of Re-insurance and on amendments to certain acts became effective on 1 September 2005.

Act No. 523/2005 Coll. amending Act No. 222/2004 Coll. on Value Added Tax as amended became effective on 1 January 2006.

Act No. 656/2006 Coll. amending Act No. 222/2004 Coll. on Value Added Tax as amended became effective on 1 January 2007.

Act No. 215/2007 Coll. amending Act of the Slovak National Council No. 511/1992 Coll. on Tax and Fees Management and on Changes to the System of Local Financial Authorities as amended and on amendments to certain acts became effective on 1 September 2007, except for Article I (11) § 14c and Article IV, that became effective on 1 October 2007.

Act No. 593/2007 Coll. amending Act No. 222/2004 Coll. on Value Added Tax as amended became effective on 1 January 2008.

Act No. 378/2008 Coll. amending Act No. 106/2004 Coll. on the Excise Duty on Tobacco Products as amended and on amendments to certain acts became effective on 1 December 2008, except for Article I (2), (3), (4), (7) and (8) that became effective on 1 February 2009.

## FOOTNOTES:

- <sup>1)</sup> For example, Act No. 36/1967 Coll. on Court Experts and Interpreters, as amended by Act No. 238/2000 Coll., Act of the National Council of the Slovak Republic No. 233/1995 Coll. on Court Executors and Executions (the Rules of Execution) and on the Amendment of Other Laws, as amended, Act of the Slovak National Council No. 323/1992 Coll. on Notaries Public and Notarial Activities (the Notarial Procedures), as amended, Act No. 237/1991 Coll. on Patent Agents, as amended by Act of the National Council of the Slovak Republic No. 90/1993 Coll., Act of the Slovak National Council No. 10/1992 Coll. on Private Veterinaries and on the Chamber of Veterinaries of the Slovak Republic, as amended by Act No. 337/1998 Coll.
- <sup>2)</sup> Act of the National Council of the Slovak Republic No. 82/1994 Coll. on State Material Reserves, as amended.
- <sup>3)</sup> For example, § 829 of the Civil Code.
- <sup>4a)</sup> §66a of Commercial Code
- <sup>4b)</sup> §2 of Act No. 483/2001 Coll. on banks and on amendments to certain acts as amended.
- <sup>4c)</sup> §88 through 153 of Act No. 563/2009 Coll. as amended by Act No. 331/2011 Coll.
- <sup>4d)</sup> §79(1) of Act No. 563/2009 Coll. as amended.
- <sup>5)</sup> Act No. 98/2004 Coll. on the Excise Duty on Mineral Oil as amended.  
Act No. 104/2004 Coll. on the Excise Duty on Wine as amended.  
Act No. 105/2004 Coll. on the Excise Duty on Spirit amending and supplementing Act No. 467/2002 Coll. on the Production of Spirit and Its Placement on the Market as amended by Act No. 211/2003 Coll. as amended.  
Act No. 106/2004 Coll. on the Excise Duty on Tobacco Products as amended.  
Act No. 107/2004 Coll. on the Excise Duty on Beer as amended.  
Act No. 609/2007 Coll. on the Excise Duty on Electricity, Coal, and Natural Gas, amending and supplementing Act No. 98/2004 Coll. on the Excise Duty on Mineral Oil as amended, as amended.
- <sup>5a)</sup> Art. 219(1) through (3), Treaty on the Functioning of the European Union (OJ C 326, 26. October 2012).  
Art. 12(12,1) of the Protocol on the Statute of the European System of Central Banks and of the European Central Bank (OJ C 83, 30 March 2010).  
§ 28(2) of National Council of the Slovak Republic Act No. 566/1992 Coll. on the National Bank of the Slovak Republic as amended.
- <sup>5aa)</sup> § 4 and 5 of Act No. 406/2011 Coll. on Volunteering as amended.  
Article 111 (1) to (3) of the Treaty establishing the European Union, as amended (Official Journal C 321E, 29.12.2006).
- <sup>5ab)</sup> Art. 5b of the Council Implementing Regulation (EU) 2019/2026 of 21 November 2019 amending Implementing Regulation (EU) No 282/2011 as regards supplies of goods or services facilitated by electronic interfaces and the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods (OJ L 313, 4.12.2019).
- <sup>5ac)</sup> Art. 1 par. 48 Commission Delegated Regulation (EU) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation No. 952/2013 of the European Parliament and of the Council as regards detailed rules specifying certain provisions of the Union Customs Code, and amending Commission Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013 as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational (OJ L 203, 26.6.2020).
- <sup>6)</sup> For example, Act No. 107/2004 Coll. on Excise Duty on Beer.
- <sup>6a)</sup> Act No. 610/2003 Coll. on electronic communication.
- <sup>6aa)</sup> § 7(1) and (2) of Act No. 529/2002 Coll. on Packages and amendments to certain acts.
- <sup>6aaa)</sup> Art. 5a of the Council Implementing Regulation (EU) 2019/2026
- <sup>6ab)</sup> Decree of the Ministry of the Environment of the Slovak Republic No. 732/2002 Coll. on the list of non-reusable returnable packages and on the amount of the deposit charged on such packages, and on the amount of deposit for reusable returnable packages.
- <sup>6abc)</sup> Art. 41a of the Council Implementing Regulation (EU) 2019/2026
- <sup>6b)</sup> Article 12 of Council Regulation (EEC) No. 2913/92 of 12 October 1992 establishing Community Customs Code (Official Journal L 302, 19.10.1992).
- §§ 16 to 18 of Act No. 199/2004 Coll. Customs Law and on the Amendment of Certain Acts as amended.
- <sup>6ac)</sup> §116 of the Civil Code.
- <sup>6aca)</sup> National Council of the Slovak Republic Act No. 233/1995 Coll., as amended.
- <sup>6acb)</sup> § 11 through 107b Act No. 7/2005 Coll. on bankruptcy and restructuring and on changes and amendments to certain acts, as amended.
- <sup>6acc)</sup> § 166 through 171d of Act No. 7/2005 Coll. as amended.
- <sup>6acd)</sup> § 187 of the Civil Non-Dispute Procedure Code.
- <sup>6ace)</sup> § 188 of the Civil Non-Dispute Procedure Code.
- <sup>6acf)</sup> § 205 of the Civil Non-Dispute Procedure Code.
- <sup>6ad)</sup> § 3 of Act No. 112/2018 Coll. on Social Economy and social enterprises as amended
- <sup>6ae)</sup> § 5 (2) of Act No. 112/2018 Coll.
- <sup>6af)</sup> § 4 of Act No. 112/2018 Coll.
- <sup>7)</sup> § 3 of Act No. 507/2001 Coll. on Postal Services.
- <sup>8)</sup> Act No. 576/2004 Coll. on Healthcare and Services Relating to the Healthcare Provision, which also amends and supplements certain other acts, as amended.
- <sup>9)</sup> Cancelled.
- <sup>10)</sup> Cancelled.
- <sup>11)</sup> For example, Act No. 195/1998 Coll. on Social Assistance, as amended.
- <sup>12)</sup> Act of the National Council of the Slovak Republic No. 279/1993 Coll. on School Establishments, as amended. Act No. 29/1984 Coll. on the System of Primary and Secondary Schools (the Schooling Act), as amended. Act No. 131/2002 Coll. on Institutions of Higher Learning and on the Amendment of Certain Laws, as amended.
- <sup>13)</sup> Act of the National Council of the Slovak Republic No. 5/2004 Coll. on Employment Services.
- <sup>14)</sup> For example, Act No. 385/1997 Coll. on the Slovak National Theatre, Act No. 114/2000 Coll. on the Slovak Philharmonic Orchestra, Act No. 68/1997 Coll. on Matica slovenská, as amended by Act No. 183/2000 Coll.
- <sup>15)</sup> Act of the National Council of the Slovak Republic No. 303/1995 Coll. on Budgeting Rules, as amended.
- <sup>16)</sup> Cancelled
- <sup>17)</sup> Act No. 461/2003 Coll. on Social Insurance, as amended.

- <sup>18)</sup> Act of the National Council of the Slovak Republic No. 273/1994 Coll. on Health Insurance, the Funding of Health Insurance, on the Establishment of the General Health Insurance Company and on the Establishment of Departmental, Sectoral, Corporate and Civic Health Insurance Companies, as amended.
- <sup>19)</sup> § 43h of Act No. 50/1976 Coll. on Land Planning and Building Regulations (the Building Act), as amended.
- <sup>19a)</sup> §2(2) of Act of the National Council of the Slovak Republic No. 182/1993 Coll. on Ownership of Flats and Non-Residential Premises as amended.
- <sup>19aa)</sup> Regulation (EC) No 451/2008 of the European Parliament and of the Council of 23 April 2008 establishing a new statistical classification of products by activity (CPA) and repealing Council Regulation (EEC) No 3696/93 (OJ L 145, 4.6.2008,) as amended.
- <sup>20)</sup> Act No. 203/2011 Coll. on Collective Investment, as amended.
- <sup>20a)</sup> Act No. 43/2004 Coll. on old-age pension savings and on amendment and supplementation of certain acts as amended by the Act No. 186/2004 Coll.
- <sup>20b)</sup> Act No. 650/2004 Coll. on supplementary pension savings and on amendment and supplementation of certain acts.
- <sup>21)</sup> Act of the Slovak National Council No. 194/1990 Coll. on Lotteries and Other Similar Games of Chance, as amended.
- <sup>21a)</sup> Article 343 of the Consolidated Version of the Treaty on the Functioning of the European Union (OJ C 83, 30.3.2010). Agreement between the Government of the Slovak Republic and the Commission of the European Communities Implementing the Protocol on the Privileges and Immunities of the European Communities in the Slovak Republic (Notification of the Ministry of the Foreign Affairs of the Slovak Republic No. 553/2004 Coll.)
- <sup>21b)</sup> Art. 335 par. 4 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
- <sup>22)</sup> Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of relieves from customs duty (Official Journal L 105, 23/04/1983), as amended.
- <sup>23)</sup> For example, Decree of the Minister of Foreign Affairs No. 157/1964 Coll. on the Vienna Convention on Diplomatic Relations, Decree of the Minister of Foreign Affairs No. 32/1969 Coll. on the Vienna Convention on Consular Relations.
- <sup>24)</sup> For example, Decree of the Minister of Foreign Affairs No. 21/1968 Coll. on Treaty on Privileges and Immunities of International Labour Unions.
- <sup>24a)</sup> § 115 of the Civil Code.
- <sup>24aa)</sup> § 54 and 55 of Act No. 199/2004 Coll., as amended
- <sup>24b)</sup> §19(2)(l), third indent, of Act No. 595/2003 Coll. on Income Tax, as amended by Act No. 60/2009 Coll.
- <sup>25)</sup> Article 1 (32) of the Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015) as amended.
- <sup>25a)</sup> § 18 (2) and (3) of Act 98/2004 Coll., as amended
- <sup>25ab)</sup> § 20 (3) of Act 98/2004 Coll.
- <sup>25ac)</sup> § 21 and § 22 of Act 98/2004 Coll.
- <sup>25b)</sup> Annex No. 1 to Decree of the Slovak Office of Standards, Metrology and Testing No 161/2019 Coll. on measuring instruments and metrological control.
- <sup>25c)</sup> § 22 (1) of Act No. 98/2004 Coll. as amended by Act No. 546/2011 Coll.
- <sup>25d)</sup> § 23 (12) of Act No. 98/2004 Coll. as amended by later regulations.
- <sup>28dc)</sup> Article 54a of the Council Implementing Regulation (EU) 2018/1912 of 4 December 2018 amending Implementing Regulation (EU) No. 282/2011 as regards certain exemptions for intra-Community transactions (OJ L 311, 7.12.2018)
- <sup>25e)</sup> § 23 (9) Act No. 98/2004 Coll., as amended by later regulations.
- <sup>25f)</sup> § 12 (1) Act No. 98/2004 Coll. as amended by later regulations.
- <sup>26)</sup> § 22 of Act No. 595/2003 Coll. on Income Tax, as amended.
- <sup>26a)</sup> § 43 of Act No. 50/1976 Coll., as amended
- <sup>27)</sup> § 76 of Act No. 50/1976 Coll., as amended.
- <sup>27a)</sup> Act No. 595/2003 Coll., as amended.
- <sup>27b)</sup> Council Regulation (EEC) No 3037/90 of 9 October 1990 on the statistical classification of economic activities in the European Union (Special edition OJ EU, Chapter 2/Volume 4; OJ EC L 293, 24.10.1990), as amended.
- <sup>27ba)</sup> Commission Regulation (EC) No 1174/2009 of 30 November 2009 laying down rules for the implementation of Articles 34a and 37 of Council Regulation (EC) No 1798/2003 as regards refunds of value added tax under Council Directive 2008/9/EC (OJ L 314, 1.12.2009).
- <sup>27bb)</sup> §10(3) of Act No. 563/2009 Coll. on the Tax Administration (Tax Administration Procedure Act) as amended by Act No. 331/2011 Coll.
- <sup>27bc)</sup> §32 of Act No. 563/2009 Coll.
- <sup>27bd)</sup> § 79 of Act No. 563/2009 Coll., as amended
- <sup>27c)</sup> §72 of Act No. 563/2009 Coll.
- <sup>27d)</sup> § 155(1)(f) point 2 of Act No. 563/2009 Coll.
- <sup>27e)</sup> §79(3) of Act No. 563/2009 Coll. as amended by Act No. 331/2011 Coll.
- <sup>27f)</sup> §13(6) and (9) of Act No. 563/2009 Coll.
- <sup>28)</sup> Act No. 213/1997 Coll. on Non-Profit Organisations Providing Community Services, as amended by Act No. 35/2002 Coll.
- <sup>28a)</sup> Article 496 of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Official Journal L 253, 11/10/1993 P. 0001 – 0766) in full wording.
- <sup>28aa)</sup> Commission Implementing Regulation (EU) 2020/194 of 12 February 2020, laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods (OJ L 40, 13.2.2020).
- <sup>28ab)</sup> §13(5) and (6) and §14 of Act No. 563/2009 Coll., as amended.
- <sup>28ac)</sup> Art. 63c of the Council Implementing Regulation (EU) 2019/2026
- <sup>28ad)</sup> Council Implementing Regulation (EU) No 282/2011 of 15 March 2011, laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (revised) (OJ L 77, 23.3.2011) as amended.
- <sup>28ae)</sup> Art. 61a of the Council Implementing Regulation (EU) 2019/2026.
- <sup>28b)</sup> Act No. 572/2004 Coll. on emission quota trading and on the amendment of certain acts, as amended.
- <sup>28c)</sup> For example, §134 of Act of the National Council of the Slovak Republic No. 233/1995 Coll. as amended by Act No. 341/2005 Coll., and §88 through 153 of Act No. 563/2009 Coll. as amended.
- <sup>28d)</sup> For example, §151j and 553c of the Civil Code.
- <sup>28e)</sup> §2(al) of Act No. 725/2004 Coll. on conditions of vehicle operation in the road traffic and on amendments to certain acts.

<sup>28f)</sup> Art. 54b of the Council Implementing Regulation (EU) 2019/2026.

<sup>28g)</sup> Art. 54c of the Council Implementing Regulation (EU) 2019/2026.

<sup>28da)</sup> Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987),

<sup>28db)</sup> Commission Regulation (EU) No 1209/2014 of 29 October 2014 amending Regulation (EC) No 451/2008 of the European Parliament and of the Council establishing a new statistical classification of products by activity (CPA) and repealing Council Regulation (EEC) No 3696/93

<sup>29)</sup> Act No. 215/2002 Coll., about electronic signature and about the amendment and supplement of some laws, as amended by Act No. 679/2004 Coll.

<sup>29a)</sup> Act No. 289/2008 Coll. on the use of electronic cash registers and on amendments to Act of the Slovak National Council No. 511/1992 Coll. on administration of taxes and fees and on changes in the system of regional financial authorities as amended, as amended.

<sup>29aa)</sup> §5 of Act No. 563/2009 Coll.

<sup>29ab)</sup> §2(n) of Act No. 289/2008 Coll.

<sup>29b)</sup> Act No. 461/2003 Coll., as amended.

Act No. 580/2004 Coll. on Health Insurance amending and supplementing Act No. 95/2002 Coll. on Insurance system amending and supplementing certain Acts, as amended.

<sup>29c)</sup> §47a of Act No. 563/2009 Coll. as amended by Act No. 218/2014 Coll.

<sup>30)</sup> § 25 of Act No. 595/2003 Coll., as amended.

<sup>31)</sup> Act No. 431/2002 Coll. on Accountancy, as amended by Act No. 562/2003 Coll.

<sup>32)</sup> § 13(1) of Act No. 455/1991 Coll. on Sole Trading (the Trading Act), as amended by Act No. 279/2001 Coll.

<sup>33)</sup> Act No. 563/2009 Coll. as amended by Act No. 331/2011 Coll.

<sup>34)</sup> Notice of the Ministry of Foreign Affairs of the Slovak Republic No. 187/1996 Coll. on Accession of the Slovak Republic to the Treaty on Common Transit Regime, as amended by Notice No. 193/2003 Coll.

<sup>35)</sup> § 29 of Act No. 431/2002 Coll. on Accounting as amended.

<sup>36)</sup> Article 14 of Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Union (Codified version) (OJ L 145, 10.6.2009).

<sup>37)</sup> § 35b(1)(h) of Act of the Slovak National Council No. 511/1992 Coll. on Administration of Taxes and Duties and on the Changes in the System of the Territorial Financial Bodies as amended by Act No. 83/2009 Coll.



**Annex 1  
to Act No. 222/2004 Z. z.**

**PROCEDURE FOR ADJUSTING THE DEDUCTIBLE TAX IN RESPECT OF CAPITAL GOODS**

In making the adjustment pursuant to § 54, a taxpayer shall proceed in accordance with the following formula

$$DD = \frac{DV \times A - B}{5 \text{ or } 20} \times R$$

where

DD is the result of adjustment of the deductible tax, which in the case of a negative sign stands for a subsequently deductible tax and in the case of a positive sign stands for a subsequently non-deductible tax,

DV is the tax attributable to the acquisition cost of capital goods or the at-cost value and the acquisition cost is also the value of instalments related to the acquisition of capital goods in the form of lease with an agreed purchase option of the leased goods of capital goods,

A is equal to from 0 to 1, which is a ratio expressing the amount of tax which the taxpayer had the right to deduct last time in respect of capital goods, to the amount of the tax applicable to the acquisition price of capital goods or to actual costs of capital goods; the calculated ratio shall be rounded up to two decimal places

B is a number from 0 to 1, which is a ratio expressing the amount of tax which the taxpayer is entitled to deduct in respect of capital goods, to the amount of the tax applicable to the acquisition price of capital goods or to actual costs of capital goods in the calendar year in which the reasons arise for the adjustment of deducted tax; the calculated ratio shall be rounded up to two decimal places.

R is the number of calendar years remaining to lapse till the end of a period for the adjustment of the tax deduction, including the year of changing the purpose for which the capital goods are used.



Reserved for official use



**CERTIFICATE OF STATUS OF TAXABLE PERSON**

The undersigned .....  
.....  
(Name and address of a tax or another competent authority)

certifies that .....  
.....  
(Surname and first name or business name)

.....  
.....  
(Line of business)

.....  
.....  
(Address of the seat)

is a taxable person for the purposes of value added tax, his identification number being, . . . .  
.....  
.....

.....  
(Date)

Official stamp 

.....  
(Signature, name and capacity)

1) If the taxable person does not have a VAT identification number, the competent authority shall state the reason for this.

**Annex 4  
to Act No. 222/2004 Z. z.**

**APPLICATION  
for the VAT refund to a foreign official  
pursuant § 61 and 62 of Act No. 222/2004 Z. z.**

Foreign official		
State	Capacity	
Address of seat (domicile)	Tax refund for a period of	
	Quarter	Year
Bank account/Bank identification code		
Telephone number	Fax number	

Amount of VAT refund claimed	
------------------------------	--

I hereby declare that the data stated in this application is true.

Place and date:.....

Signature of the foreign official

Signature of the head of mission  
(Official stamp)

**List of documents attesting to the purchase of goods and services**

Sequential No.	Purchase date	Type of goods and services purchased	Prices of goods and services purchased less the tax	Tax amount claimed
Total amount of VAT refund claimed (carryover)				

**WORKS OF ART AND COLLECTORS' ITEMS**

Works of art are

- a) pictures, collages and similar decorative plaques, paintings and drawings, executed entirely by hand by the artist, other than plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, hand-decorated manufactured articles, theatrical scenery, studio back cloths or the like of painted canvas [the harmonised system numeric code (hereinafter the „CN code“) 9701],
- b) original engravings, prints and lithographs, being impressions produced in limited numbers directly in black and white or in colour of one or of several plates executed entirely by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process (CN code 9702 00 00),
- c) original sculptures and statuary, in any material, provided that they are executed entirely by the artist; sculpture casts the production of which is limited to eight copies and supervised by the artist or his successors in title (CN code 9703 00 00),
- d) tapestries (CN code 5805 00 00) and wall textiles (CN code 6304 00 00) made by hand from original designs provided by artists, provided that that there are not more than eight copies of each,
- e) individual pieces of ceramics executed entirely by the artist and signed by him,
- f) enamels on copper, executed entirely by hand, limited to eight numbered copies bearing the signature of the artist or the studio, excluding articles of jewellery and goldsmiths' and silversmiths' wares,
- g) photographs taken by the artist, printed by him or under his supervision, signed and numbered and limited to 30 copies, all sizes and mounts included.

Collectors' items are

- a) postage and revenues stamps, postmarks, first-day covers, pre-stamped stationery and the like, franked, or if unfranked not being of legal tender and not being intended for use as legal tender (CN code 9704 00 00),
- b) collections and collectors pieces' of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest (CN code 9705 00 00).

## Annex No. 6 to Act No. 222/2004 Coll.

### List of transposed legally binding acts of the European Union

1. Thirteenth Council Directive 86/560/EEC of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes - Arrangements for the refund of value added tax to taxable persons not established in Community territory (OJ L 326, 21.11.1986; Extraordinary issue of the EU OJ, Chap. 9/vol. 1).
2. Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006) as amended by Council Directive 2006/138/EC of 19 December 2006 (OJ L 384, 29.12.2006).
3. Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries (OJ L 346, 29. 12. 2007).
4. Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services (OJ L 44, 20.2.2008).
5. Council Directive 2008/9/EC of 12 February 2008, laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (OJ L 44, 20.2.2008).
6. Council Directive 2008/117/EC of 16 December 2008 amending Directive 2006/112/EC on the common system of value added tax to combat tax evasion connected with intra-Community transactions (OJ L 14, 20. 1. 2009).
7. Council Directive 2009/69/EC of 25 June 2009 amending Directive 2006/112/EC on the common system of value added tax as regards tax evasion linked to imports (OJ L 175, 4. 7. 2009).
8. Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods (OJ L 292, 10. 11. 2009).
9. Council Directive 2009/162/EU of 22 December 2009 amending various provisions of Directive 2006/112/EC on the common system of value added tax (OJ L 10, 15.1.2010).
10. Council Directive 2010/23/EU of 16 March 2010 amending Directive 2006/112/EC on the common system of value added tax, as regards an optional and temporary application of the reverse charge mechanism in relation to supplies of certain services susceptible to fraud (OJ L 72, 20.3.2010).
11. Council Directive 2010/45/EU of 13 July 2010 amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing (OJ L 189, 22.7.2010).
12. Council Directive 2010/66/EU of 14 October 2010 amending Directive 2008/9/EC laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (OJ L 275, 20.10.2010).
13. Council Directive 2010/88/EU of 7 December 2010 amending Directive 2006/112/EC on the common system of value added tax, with regard to the duration of the obligation to respect a minimum standard rate (OJ L 326, 10.12.2010).
14. Council Directive 2013/43/EU of 22 July 2013 amending Directive 2006/112/EC on the common system of value added tax, as regards an optional and temporary application of the reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud (OJ L 201, 26.7.2013).
15. Council Directive 2013/61/EU of 17 December 2013 amending Directives 2006/112/EC and 2008/118/EC as regards the French outermost regions and Mayotte in particular (OJ L 353, 28.12.2013).
16. Council Directive (EU) 2016/856 of 25 May 2016 amending Directive 2006/112/EC on the common system of value added tax, as regards the duration of the obligation to respect a minimum standard rate (OJ L 142, 31.5.2016).
17. Council Directive (EU) 2016/1065 of 27 June 2016 amending Directive 2006/112/EC as regards the treatment of vouchers (OJ L 177, 1.7.2016).
18. Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (OJ L 348, 29.12.2017).
19. Council Directive (EU) 2018/912 of 22 June 2018 amending Directive 2006/112/EC on the common system of value added tax as regards the obligation to respect a minimum standard rate (OJ L 162, 27.6.2018).
20. Council Directive (EU) 2018/1695 of 6 November 2018 amending Directive 2006/112/EC on the common system of value added tax as regards the period of application of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud (OJ L 282, 12.11.2018).
21. Council Directive (EU) 2018/1910 of 4 December 2018 amending Directive 2006/112/EC as regards the harmonisation and simplification of certain rules in the value added tax system for the taxation of trade between Member States (OJ L 311, 7.12.2018).
22. Council Directive (EU) 2019/475 of 18 February 2019 amending Directives 2006/112/EC and 2008/118/EC as regards the inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application of Directive 2008/118/EC (OJ L 83, 25.3.2019).
23. Council Directive (EU) 2019/1995 of 21 November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods (OJ L 310, 2.12.2019).
24. Council Decision (EU) 2020/1109 of 20 July 2020 amending Directives (EU) 2017/2455 and (EU) 2019/1995 as regards the dates of transposition and application in response to the COVID-19 pandemic (OJ L 244, 29.7.2020).".

**Annex 7**  
**to Act No. 222/2004 Coll. as amended by Act No. 656/2006 Coll.**

**LIST OF GOODS WITH THE REDUCED TAX RATE**

Numerical Codes of Common Customs Tariff <sup>1</sup>	Description of goods
0201	- Meat of bovine animals, fresh or chilled, except for meat of wild bovine animals of heading 0102,
ex 0203	- Meat of swine, fresh, chilled or frozen – only meat of domestic swine, fresh or chilled
ex 0204	- Meat of sheep or goats, fresh, chilled or frozen – only meat of sheep or goats, fresh or chilled, except for meat of wild sheep or goat
ex 0207	- Meat and edible offal of the poultry of heading 0105, fresh, chilled or frozen – only meat and edible offal of domestic poultry, fresh or chilled
ex 0208	- Other meat and edible meat offal, fresh, chilled or frozen – only meat and edible meat offal of domestic rabbits, fresh or chilled
ex 0301	- Live fish – only freshwater fish except for ornamental fish of heading 0301 11 00
ex 0302	- Fish, fresh or chilled, except for fish fillets and other fish meat of heading 0304 – only freshwater fish except for ornamental fish of heading 0301 11 00
ex 0304	- Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen – only fish fillets and other fish meat (whether or not minced) of freshwater fish except for ornamental fish of heading 0301 11 00, fresh or chilled
ex 0401	- Milk and cream, not concentrated nor containing added sugar or other sweetening matter – only milk
0405 10	- Butter
0403	- Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa
0406	- Cheese and cottage – only sheep cheese <sup>2</sup>
0409 00 00	- Natural honey
0701	- Potatoes, fresh or chilled
0702 00 00	- Tomatoes, fresh or chilled
0703	- Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
0704	- Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
0705	- Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled
0707 00	- Cucumbers and gherkins, fresh or chilled
0708	- Leguminous vegetables, shelled or unshelled, fresh or chilled
0709	- Other vegetables, fresh or chilled
0808	- Apples, pears and quinces, fresh
1905	- Bread, pastry, cakes, biscuits and other baker's wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products - only fresh bread according to a special regulation <sup>3</sup> and fresh bakery <sup>4</sup> weighing 40 g to 50 g

<sup>1</sup> Council Regulation (EEC) No. 2658/87 of 23 July 1987 on the Tariff and Statistical Nomenclature and on the Common Customs Tariff as amended by Council Regulation (EEC) No. 3528/89 of 23 November 1989, Council Regulation (EEC) No. 3845/89 of 18 December 1989, Council Regulation (EEC) No. 2913/92 of 12 October 1992, Council Regulation (EEC) No. 1969/93 of 19 July 1993, Council Regulation (EEC) No. 254/2000 of 31 January 2000. Regulation (ECC) No. 2658/87

<sup>2</sup> § 9 (2)(a) of Special Regulation of Ministry of Agriculture and Rural Development of the SR No. 343/2016 Coll. on certain milk products

<sup>3</sup> § 2 (c) and (i) of Special Regulation of Ministry of Agriculture and Rural Development of the SR No. 24/2014 Coll. on bakery products, pastries and pasta

ex 2009	- Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter – only juices without sugar added or juices with sugar added no more than 5 g per 100 ml
ex2844 40	– Radioactive elements and isotopes and compounds, other than those of subheading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues – only for health service
2925 11 00	– Saccharin and its salts
2941	– Antibiotics
30	– Pharmaceutical products
3822 00 00	– Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, also on a backing, other than those of heading 3002 or 3006; certified reference materials
ex3922 90 00	– Other sanitary ware of plastics – only seat to bath for use for hard health-disabled citizens
9619 00	- Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles, of any material – intended for incontinence only
4901	– Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets, except for printed books, brochures, leaflets and similar printed matter, whether or not in single sheets, in which advertisements exceed 50% of the total content of the product
4902 10 00	- Newspapers, magazines and periodicals, whether or not illustrated or containing the advertisement, published at least four times a week, except newspapers, magazines and periodicals, whether or not illustrated or containing the advertisement, in which advertisements exceed 50% of the total content of the product and except newspapers, magazines and periodicals, whether or not illustrated or containing advertisement, in which the erotic content, separately or together, exceeds 10 % of the content of the product
4903 00 00	– Children's picture, drawing or colouring books
4904 00 00	– Music, printed or in manuscript, whether or not bound or illustrated
6115 10	– Graduated compression hosiery (for example, stockings for varicose veins)
ex6602 00 00	– Walking sticks, seat-sticks, whips, horse-whips and similar ware – only for blind and partly blind persons
ex8428 90 95	– Other lifting, handling, loading or unloading machinery – only bath hoist for use for hard health-disabled citizens
ex8471 49 00	– Other machines for automatic data-processing, presented in the form of systems – only machines with voice or tactile output for blinds and purlblinds
ex8518 40	– Electric low-frequency amplifiers (audio-frequency) – only individual amplifiers for hard-of-hearings, amplifiers for induction coils for hard-of-hearings, induction coils for hard-of-hearings, group amplifiers for teaching of hearing-disabled children
ex8531 80 95	– Other electric sound or visual signalling apparatus (other than items 8512 or 8530) – only for persons with hearing and visual disability
8713	– Carriages for physically disabled persons, also motorised or otherwise mechanically propelled
8714 20 00	– Parts, components and accessories of vehicles for physically disabled persons
9001 30 00	– Contact lenses
9001 40	– Spectacle lenses of glass
9001 50	– Spectacle lenses of other materials
9021	– Orthopaedic appliances including crutches, medical and surgical belts and trusses; splints and other appliances for treatment of fractures; artificial parts of body; hearing aids and other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability.

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<sup>4</sup> § 2 (e) and (i) of the Regulation No. 24/2014 Coll.

**Annex 8**  
**to Act No. 222/2004 Coll. as amended by Act No. 593/2007 Coll.**

**LIST OF ACTIVITIES**

1. Telecommunication services
2. Supply of water, gas, electricity and heat
3. Transport of goods
4. Port and airport services
5. Transport of persons
6. Supply of new goods produced for sale
7. Activities of agricultural mediatory agencies concerning agricultural products, performed pursuant to regulations on common organisation of the market with such products



- 8. Organisation of fair trades and exhibitions
- 9. Warehousing
- 10. Advertising services
- 11. Tourism services
- 12. Operation of shops for employees, operation of canteens for employees and operation of similar establishments
- 13. Public television and public radio activities other than those exempt from tax under § 36.

**Annex 9**  
**to Act No. 222/2004 Coll. as amended by Act No. 369/2018 Coll.**

**List of goods to which exemption from the tax is applicable for transactions relating to international trade**

<b>Part I.</b>	
<b>Numerical Codes of Common Customs</b>	<b>Description of goods</b>

<b>Tariff</b>	
ex2709 00 90	Petroleum oils and oils obtained from bituminous minerals, crude – Other — crude oil only
<b>Part II.</b>	
<b>Numerical Codes of Common Customs Tariff</b>	<b>Description of goods</b>
2710 12 41	Petroleum oils and oils obtained from bituminous minerals other than crude with an <b>octane number (RON) of less than 95</b>
2710 12 45	Petroleum oils and oils obtained from bituminous minerals other than crude with an <b>octane number (RON) 95 or more but less than 98</b>
2710 12 49	Petroleum oils and oils obtained from bituminous minerals other than crude with an <b>octane number (RON) 98 or more</b>
2710 19 43	Petroleum oils and oils obtained from bituminous minerals other than crude with a <b>sulphur content not exceeding 0,001 % by weight</b>
2710 19 46	Petroleum oils and oils obtained from bituminous minerals other than crude <b>with a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight</b>
2710 19 47	Petroleum oils and oils obtained from bituminous minerals other than crude <b>with a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight</b>
2710 19 48	Petroleum oils and oils obtained from bituminous minerals other than crude <b>with a sulphur content exceeding 0,1 % by weight</b>
2710 20 11	Petroleum oils and oils obtained from bituminous minerals other than crude with a <b>sulphur content not exceeding 0,001 % by weight</b>
2710 20 15	Petroleum oils and oils obtained from bituminous minerals other than crude <b>with a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight</b>
2710 20 17	Petroleum oils and oils obtained from bituminous minerals other than crude <b>with a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight</b>
2710 20 19	Petroleum oils and oils obtained from bituminous minerals other than crude <b>with a sulphur content exceeding 0,1 % by weight</b>