



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
FOR TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
VAT and other turnover taxes

TAXUD/1032/07-EN Part 9

VAT in the European Community

**APPLICATION IN THE MEMBER STATES,
FACTS FOR USE BY
ADMINISTRATIONS/TRADERS,
INFORMATION NETWORKS ETC.**

Note

This document collates a range of basic information on the application of VAT arrangements in the Member States which has been obtained from the tax authorities concerned.

The sole purpose of distributing details of national provisions is to create a work tool. In no way does this document reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.

THE SLOVAK REPUBLIC

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GENERAL INFORMATION

1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT? (ADDRESS, TELEPHONE, FAX, EMAIL)

Daňové riaditeľstvo Slovenskej republiky (Tax Directorate of the Slovak Republic)
Odbor služieb pre verejnosť (Department of services for the public)
Nová ulica 13
975 04 Banská Bystrica
Slovak Republic
Tel: +421 48 4393 111
+421 48 4393 298 (Katarína Slížiková)
Fax +421 48 4136 015
E-mail info@drsr.sk

Daňový úrad Bratislava I (Bratislava I Tax Office)
Radlinského 37
P.O. Box 89
817 89 Bratislava 15
Slovak Republic

Tel: +421 2 57378 353
Fax +421 2 57378 900
e-mail du.ba1@ba.drsr.sk

2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHICH CATEGORIES OF INFORMATION ON VAT IS AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? AND IN WHICH LANGUAGE(S)?

The website of the Tax Directorate of the Slovak Republic is <http://www.drsr.sk>.

In Slovak it contains information on legislation, brochures, leaflets and other information material, information on registration, general information on VAT, FAQs, VAT identification number verification, the application form for VAT registration and the application for VAT refunds, tax return and summary statement forms (which can be completed and submitted by authorised users), and the possibility for taxpayers to submit queries electronically – etax.

In English it contains general basic information on tax administration, information on VAT legislation with reference to provisions affecting the refund of VAT to foreign traders, basic information on registration of foreign traders, distance selling, tax representatives for imports of goods, submission of tax returns and VAT payment, VAT refunds, VAT refund forms and the contact address of the tax authority competent for VAT refunds.

The website of the Ministry of Finance of the Slovak Republic is <http://www.finance.gov.sk>

It contains Act No 222/2004 on value added consumer tax, as amended, in English and information on taxes and accounting published in the Finančný spravodajca [Financial Reporter] of the Ministry of Finance in Slovak.

3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?

In Slovak:

- Act No 222/2004 on value added tax and the acts amending it (350/2004, 651/2004, 340/2005, and 523/2005.)
- Notice of the Slovak Ministry of Foreign Affairs No 553/ 2004. – Agreement between the Government of the Slovak Republic and the Commission of the European Communities on the implementation of the Protocol on the privileges and immunities of the European Communities in the Slovak Republic.

at <http://www.zbierka.sk>

- guidelines and notices of the Ministry of Finance of the Slovak Republic concerning VAT

at <http://www.zbierka.sk/section/32/default.aspx>
(Financial Reporter – Ministry of Finance of the Slovak Republic)

In English:

- Act No 222/2004 Coll. on value added tax, as amended

at <http://www.finance.gov.sk>

VAT REGISTRATION OF FOREIGN TRADERS

4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO BE REGISTERED FOR VAT?

Section 5a and 6 of Act No 222/2004 on VAT, as amended

A foreign trader, i.e. a legal person or natural person without a registered office, place of business or establishment in the Slovak Republic who trades abroad, must submit an application for VAT registration to the Bratislava I Tax Office (Daňový úrad Bratislava I, Radlinského 37, P.O. Box 89, 817 89 Bratislava 15, Slovak Republic):

- before starting an activity in the Slovak Republic which is subject to VAT;
- before supplying a product the supply of which comes to SKK 1 500 000 or more if they supply the product to the Slovak Republic by way of distance-selling and the total value of the product supplied in that way without VAT comes to SKK 1 500 000 or more in a calendar year; or

- before supplying a product which is subject to excise duty, if they supply that product to the Slovak Republic to a natural person for personal consumption by means of distance-selling.

A foreign trader may voluntarily submit an application for VAT registration to the Bratislava I Tax Office if:

- they supply the product to the Slovak Republic by way of distance-selling and the total value without VAT does not reach SKK 1 500 000 in a calendar year.

The procedure is different for registration of legal entities or natural persons who have a registered office or place of business abroad and trade abroad, although they have an establishment in the Slovak Republic (Section 4).

5. WHAT ARE THE SITUATIONS WHERE REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX? IN SUCH SITUATION, IS IT POSSIBLE TO REGISTER ON A VOLUNTARY BASIS?

Section 5 (1)(a) - (f) of Act No 222/2004 on VAT, as amended.

VAT registration is unnecessary if the foreign trader supplies only:

- haulage services exempt from VAT under Section 46;
- haulage services and associated services exempt from VAT under Section 47(6) and Section 48(8);
- services and goods with installation or assembly and the person liable to pay VAT is the recipient (Section 69(2) - (4));
- natural gas and electricity and the person liable to pay VAT is the VAT payer or person registered for VAT pursuant to Section 7 (Section 69(9));
- goods from the Slovak Republic to another Member State imported from a third state, and the foreign trader is represented by a tax representative pursuant to Section 69a, or
- goods involved in triangular trade pursuant to Section 45 in which the trader takes part as the first buyer.

In such situations, it is possible for the foreign trader to register for VAT on a voluntary basis.

Section 11a of Act No 222/2004 on VAT, as amended

VAT registration is also unnecessary if a foreign trader who is registered for VAT in another Member State:

- sends or transports goods to the Slovak Republic from another Member State which are placed in the Slovak Republic in storage for the purposes of subsequent supply to a single VAT payer who is known at the time the goods are sent or transported and who notifies the financial authority in advance that they are the person liable to pay the VAT on the goods acquired in the Slovak Republic from another Member State in that particular case.

6. WHOM SHOULD A FOREIGN TRADER CONTACT TO GET REGISTERED FOR VAT? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE, FAX AND E-MAIL...)

Daňový úrad Bratislava I (Bratislava I Tax Office)
Radlinského 37
P.O. Box 89
817 89 Bratislava 15
Slovak Republic
Tel: +421 2 57378 353
Fax +421 2 57378 900
e-mail du.ba1@ba.drsr.sk

7. PLEASE DESCRIBE THE DETAILED PROCEDURES (INCLUDING NECESSARY DOCUMENTS) FOR ISSUING VAT IDENTIFICATION NUMBERS, SPECIFICALLY TO FOREIGN TRADERS.

Sections 5 (2) and 6 (3) of Act No 222/2004 on VAT, as amended

The foreign trader submits the completed application for VAT registration (the application form is available at the website <http://www.drsr.sk>) to the Bratislava I Tax Office (Daňový úrad Bratislava I, Radlinského 37, P.O. Box 89, 817 89 Bratislava 15, Slovak Republic). Information on the registration of foreign traders is also directly available at the internet address http://www.drsr.sk/drsr/slovak/danovy_subjekt/pokyny_dr_sr/data/mpnz0405.doc

On that basis the Bratislava I Tax Office is required without delay, at the latest within 7 days of submission of the VAT registration application, to register the foreign trader for VAT, issue them with a certificate of VAT registration and allocate them a VAT identification number. On the date stated on the certificate of VAT registration the foreign trader becomes a VAT payer and this day may not be later than the 31st day after the day on which the VAT registration application was submitted.

THRESHOLDS

8. WHICH THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 34 OF THE VAT DIRECTIVE (2006/112/EC)?

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf

9. WHICH THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR EXEMPT PERSONS UNDER THE SECOND SUBPARAGRAPH OF ARTICLE 3 OF THE VAT DIRECTIVE (2006/112/EC)?

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf

APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN (NON-EU) TRADERS

10. WHAT ARE THE SITUATIONS IN WHICH THE APPOINTMENT OF A TAX REPRESENTATIVE IS OBLIGATORY?

Not stipulated by legislation.

11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

Section 9 of Act No 511/1992 on the administration of taxes and charges in the system of territorial financial bodies

At present the legislation on the administration of taxes and charges stipulates common rules for the representation of domestic and foreign nationals who are not able to act in tax matters personally. The tax representative acts on the basis of a mandate granted in writing with an officially certified signature or verbally in the records of the tax administrator. Unless the scope of the mandate is precisely specified, it is considered to be general. Only one representative is allowed per matter. The representative acts in person, unless the mandate allows for another person to act on behalf of the representative; in such cases the representative grants a mandate to that other person with an officially certified signature. The actions of the other person on the basis of the mandate granted are considered to be the actions of the representative.

12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?

Not stipulated by legislation.

13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?

Not stipulated by legislation.

14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?

Not in connection with the above.

APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU

15. IS IT POSSIBLE TO APPOINT A TAX REPRESENTATIVE?

Yes

16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

Section 9 of Act No 511/1992 on the administration of taxes and charges in the system of territorial financial bodies.

At present the legislation on the administration of taxes and charges stipulates common rules for the representation of domestic and foreign nationals who are not able to act in tax matters personally. The tax representative acts on the basis of a mandate granted in writing with an officially certified signature or verbally in the records of the tax administrator. Unless the scope of the mandate is precisely specified, it is considered to be general. Only one representative is allowed per matter. The representative acts in person, unless the mandate allows for another person to act on behalf of the representative; in such cases the representative grants a mandate to that other person with an officially certified signature. The actions of the other person on the basis of the mandate granted are considered to be the actions of the representative.

17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?

Not stipulated by legislation.

18. ARE THERE SITUATIONS WHERE IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?

Not in connection with the above.

INVOICING

RULES ABOUT INVOICING

19. WHERE CAN THE RELEVANT RULES (LAWS, REGULATIONS, INSTRUCTIONS, GUIDELINES...) BE FOUND?

The national legislative provisions governing tax and accounting are published in the Collection of Acts of the Slovak Republic and the related regulations are published in the Finančný spravodajca [Financial Reporter](the Ministry of Finance Journal). They are available in electronic form on the websites <http://www.zbierka.sk>, <http://www.zbierka.sk/section/32/default.aspx> and <http://www.finance.gov.sk> (in Slovak).

The general rules on invoicing are not legislatively governed by a particular act.

For the purposes of accounting, Act No 431/2002 on accounting, as amended, uses the term accounts document, which is defined as a verifiable accounts record that must include the stipulated details (Section 10 (1)). An accounts document may be in paper or technical (e.g. electronic) form (Section 31).

For the purposes of VAT, Act No 222/2004 on VAT, as amended, uses the term invoice and the details are stipulated according to the type of supply in Section 71 (invoice for

supply of goods and services in the Slovak Republic), Section 72 (invoice for supply of goods to another Member State) and Section 73 (invoice for supply of services to another Member State). The procedures for issuing and storing invoices are stipulated in Sections 75 and 76. Some special types of documents qualify as invoices (Section 71 (3), (4), (5) and (9) and Section 72 (3)).

ISSUANCE OF INVOICES

20. CASES WHERE AN INVOICE NEEDS TO BE ISSUED

According to Act No 222/2004 on VAT, as amended, which transposed the Sixth VAT Directive 77/388/EEC, as amended, an invoice is issued only in the cases referred to in Article 22 (3)(a) of the Sixth Directive. In other cases not.

An exception to the obligation to issue an invoice is provided for in Section 71 (1) of Act No 222/2004 on VAT, as amended.

A VAT payer is not required to issue an invoice for VAT purposes where it concerns goods and services which are supplied with a VAT exemption pursuant to Sections 28 to 42.

21. WHAT ARE THE RULES ON CORRECTIVE INVOICES (CREDIT / DEBIT NOTES)?

Section 75 (7) of Act No 222/2004 on VAT, as amended

Each document amending or supplementing the original invoice and expressly and clearly relating to it is considered to be an invoice. In addition to the mandatory details, this document must include the serial number of the original invoice.

22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?

Sections 71, 72 and 73 of Act No 222/2004 on VAT, as amended

When supplying goods and services in the Slovak Republic for a taxable person or legal person who is not a taxable person, the VAT payer is required to issue an invoice no later than 15 days from the date on which the tax liability is incurred (the tax liability is incurred on the date of supply of the services, provision of the services or date of receipt of payment if received prior to the supply of the goods or provision of the services).

When supplying goods from the Slovak Republic to another Member State to a person who is registered for VAT in the other Member State, the VAT payer is required to issue an invoice no later than 15 days from the date of supply of the goods or receipt of payment.

When supplying services where the liability to pay VAT arises for a customer in another Member State, the VAT payer is required to issue an invoice no later than 15 days from the date of supply of the services or receipt of payment.

23. WHAT ARE THE RULES FOR SUMMARY INVOICING?

Section 75 (1) of Act No 222/2004 on VAT, as amended

The tax payer may issue a summary invoice for several separate supplies of goods or services or for several payments accepted before the supply of goods or services; the maximum period such summary invoices may cover is a calendar month.

A summary invoice is issued within 15 days of the end of the calendar month.

24. WHAT ARE THE CONDITIONS IMPOSED ON SELF-BILLING?

Section 75 (3) and (4) of Act No 222/2004 on VAT, as amended

An invoice in the currency and to the account of a tax payer who supplies goods or services can also be issued by their customer, on condition that a written agreement on the issuing of invoices has been concluded between the tax payer and customer, which must include the conditions to be met for the supplier to accept invoices issued by the customer.

The tax payer who supplies the goods or services is responsible for the accuracy of the details on the invoice and for it being issued on time.

25. IS THERE ANY SPECIFIC RULE IN RELATION TO OUTSOURCING OF INVOICES TO A PERSON WHO IS ESTABLISHED OUTSIDE THE EU?

No.

CONTENT OF INVOICES

26. UNDER WHAT CONDITIONS MUST THE VAT NUMBER OF THE CUSTOMER BE ON THE TAX INVOICE?

Section 71 (2), Section 72 (2) and Section 73 (2) of Act No 222/2004 on VAT, as amended

The VAT identification number of the recipient of the goods or services must be stated on the invoice whenever it has been allocated, i.e. in the case of the supply of goods or services to another Member State and also in the case of the supply of goods or services within the Slovak Republic.

27. ANY OTHER SPECIFIC RULE IN RELATION TO THE CONTENT OF THE INVOICE

All mandatory invoice details are stated in the following provisions of Act No 222/2004 on VAT, as amended:

Section 71 (invoice for the supply of goods and services in the Slovak Republic):

- (a) the name and address of the registered office, place of business or establishment of the VAT payer who supplies the goods or services and their tax identification number;
- (b) the name and address of the registered office, place of business or establishment or residence of the recipient of the goods or services and their tax identification number, if one has been allocated;
- (c) invoice serial number;

- (d) date when the goods or services were supplied or the date when the payment was received if this date can be determined and if it is different from the date on which the invoice was issued;
- (e) date on which the invoice was drawn up;
- (f) the quantity and type of goods supplied or type and extent of supplied services;
- (g) tax basis, unit price before tax, reductions and rebates, if not included in the unit price;
- (h) tax rate or details of tax exemption;
- (i) the total amount of tax in Slovak crowns.

Section 72 (invoice for supply of goods to another Member State):

- (a) the name and address of the registered office, place of business or establishment of the VAT payer who supplies the goods and their tax identification number;
- (b) the name and address of the registered office, place of business or establishment or residence of the acquirer of the goods and their tax identification number, under which they ordered the goods;
- (c) the Member State where the goods are supplied;
- (d) invoice serial number;
- (e) date when the goods were supplied or the date when the payment was received if this date can be determined and if it is different from the date on which the invoice was issued;
- (f) date on which the invoice was drawn up;
- (g) the type and quantity of the supplied goods;
- (h) the price of the goods, unit price before tax, reductions and rebates, if not included in the unit price;
- (i) reference to Section 43, according to which the VAT payer is applying the VAT exemption.

Section 73 (invoice for supply of services to another Member State):

- (a) the name and address of the registered office, place of business or establishment of the VAT payer who supplies the services and their tax identification number;
- (b) the name and address of the registered office, place of business or establishment or residence of the recipient of the services and, if allocated, their tax identification number, under which they ordered the goods;
- (c) the Member State where the services are supplied;
- (d) invoice serial number;
- (e) date when the services were supplied or the date when the payment was received if this date can be determined and if it is different from the date on which the invoice was issued;
- (f) date on which the invoice was drawn up;
- (g) the type and extent of the supplied services;
- (h) the price of the services;
- (i) reference to Section 15 or Section 16, according to which the place of supply of the services is another Member State.

Section 10 of Act No 431/2002 on accounting, as amended:

Here the mandatory details of an accounts document, such as an invoice, are stipulated for the purposes of booking an accounting transaction. An accounts document (and invoice) is a verifiable accounts record that must include:

- (a) designation of the accounts document (i.e. invoice, consignment note, bank account statement etc.);
- (b) content of the accounting transaction and designation of its parties (e.g. supply of goods or provision of services, designation of the parties in line with the record in the Commercial Register of the Slovak Republic or Self-employment Register of the Slovak Republic);
- (c) monetary sum or details on the price per unit and expression of the quantity;
- (d) date on which the accounts document was issued;
- (e) date of closing the accounting transaction, if not identical to the date of issue;
- (f) the signature of the person responsible for the accounting transaction in the accounting unit and the signature of the person responsible for its accounting;
- (g) designation of the accounts where the transaction is reported in accounting units in the double-entry bookkeeping system.

A signature means a hand signature or similar verifiable mark in technical form substituting a handwritten signature. Both forms are deemed to be equivalent (Section 32(3)).

If the accounts document (invoice) is drawn up in a language other than the official language, it must meet the condition of comprehensibility; that means it must allow clear determination of the content of the accounting transaction (Section 4(8) and Section 8(5)).

ELECTRONIC INVOICING

28. AS REGARDS INVOICES SENT WITH ADVANCED ELECTRONIC SIGNATURES, IS IT OBLIGATORY TO USE QUALIFIED CERTIFICATED AND SECURE-SIGNATURE-CREATION DEVICES? IF SO, PLEASE GIVE DETAILS.

According to Section 75 (6) of Act No 222/2004 on VAT, as amended, an invoice may be issued in writing or electronically with the consent of the customer. The reliability of the origin and incorruptibility of the content of the electronically issued invoice must be guaranteed by the electronic signature pursuant to Act No 215/2002 on electronic signatures and amendments to some acts, as amended.

29. AS REGARDS INVOICES SENT BY ELECTRONIC DATA INTERCHANGE, IS AN ADDITIONAL SUMMARY DOCUMENT ON PAPER OBLIGATORY? IF SO, PLEASE GIVE DETAILS ABOUT ITS CONTENT AND PROCEDURE.

According to Section 31 of Act No 431/2002 on accounting, as amended, an accounting record (including an invoice) made by electronic means must be able to be transferred into written form. Transfer to written form is not required where a verifiable mark in technical form replacing a handwritten signature is used.

Transfer from electronic form to written form and vice versa is secured in such a manner that the content of the accounts record in the new form is identical with the content of the

accounts record in the original form. This requirement is regarded as fulfilled if the accounting unit submits the accounts record in the original and new form, or their identical content is demonstrated in another way not disputed by any of the persons who work with the transferred record.

30. DO YOU ALLOW INVOICES ISSUED PURSUANT TO ARTICLE 233 PARAGRAPH 1 2ND SUBPARAGRAPH OF THE VAT DIRECTIVE ("BY USING ANY OTHER ELECTRONIC MEANS")? IF SO, UNDER WHICH CONDITIONS AND FORMALITIES?

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31. ANY OTHER SPECIFIC RULE IN RELATION TO ELECTRONIC INVOICING

According to Section 76 (5) of Act No 222/2004 on VAT, as amended, an invoice issued by electronic means must be legible and may not be altered for the period of storage (10 years following the year it concerns).

STORAGE OF INVOICES

32. WHAT ARE THE RULES ON THE PLACE OF STORAGE OF INVOICES?

Section 76 of Act No 222/2004 on VAT, as amended, governs the storage of invoices and other documents.

The VAT payer is required to store:

- copies of invoices which they have issued or which were issued in their name by the customer or other person;
- originals of all accepted invoices;
- originals of invoices pursuant to Section 71 (9) and Section 72 (3).

A taxable person who is not a VAT payer and a legal person who is not a taxable person are required to store:

- invoices received.

Any person who sells a new means of transport to another Member State and any person who purchases a new means of transport from another Member State is required to store:

- an invoice on the sale or purchase of the new means of transport.

When storing invoices all persons mentioned are required to ensure the reliability of origin and incorruptibility of the content and legibility of the invoice for the whole period of storage (10 years following the year that they concern).

33. IS PRIOR NOTIFICATION OF INVOICES STORED IN ANOTHER COUNTRY AN OBLIGATION? IF SO, PLEASE SPECIFY.

This is not governed by legislation.

34. WHAT IS THE OBLIGATORY STORAGE PERIOD FOR INVOICES?

Ten years following the year that they concern – pursuant to Section 76 of Act No 222/2004 on VAT, as amended.

Five years following the year that they concern – pursuant to Section 35 of Act No 431/2002 on accounting, as amended.

35. WHAT ARE THE SPECIFIC RULES ON STORAGE FORM AND POSSIBLE CONVERSIONS?

Act No 395/2002 on archives and files and amendments to some acts, as amended by Act No 515/2003.

Regulation of the Ministry of Interior of the Slovak Republic No 628/2002, implementing certain provisions of the Act on archives and files and amending certain other acts.

36. ANY OTHER SPECIFIC RULE IN RELATION TO INVOICE STORAGE.

Sections 35 and 36 of Act No 431/2002 on accounting, as amended

According to the Act on accounting, the accounts unit is required to ensure protection of accounts documents against loss, damage or destruction. It is also required to ensure protection of technical means used, data carriers and programme equipment against damage, destruction, unauthorised manipulation, unauthorised access, loss or theft.

Accounts records which concern tax proceedings, administrative proceedings, criminal proceedings, civil court proceedings or other proceedings which have not been concluded, are stored by the accounts unit until the end of the accounting period following the accounting period when the time limit for their inspection is concluded.

SIMPLIFIED INVOICES

37. WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 238 OF THE VAT DIRECTIVE (2006/112/EC)? AND WHAT ARE THE SPECIFIC RULES?

Section 71 of Act No 222/2004 on VAT, as amended

The following qualify as simplified invoices:

- a ticket issued by a public transport operator who is a VAT payer, if the ticket includes their commercial name, the date of issue and the price including VAT;
- the backing of a sticker which proves payment for the use of motorways, passenger car roads and class I roads in the Slovak Republic, which is kept by the service recipient after separating the sticking part of the sticker, if the backing of the sticker includes the commercial name of the service provider, the price including VAT and the amount of VAT;

- a document produced by an electronic cash register if the price of the goods or services including VAT is not more than SKK 50 000, which must include the standard mandatory invoice details with the exception of the name and address of the registered office, place of business or establishment or residence of the recipient of the goods or services and their tax identification number, if one has been allocated, with the exception of the unit price without VAT.

PERIODIC VAT RETURNS

38. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?

Section 78 of Act No 222/2004 on VAT, as amended.

A person liable to submit VAT returns is:

- a VAT payer, apart from a VAT payer who is a foreign trader, unless a tax liability or the right to VAT deduction arises for them in the tax period;
- a person who is not a VAT payer, but whose liability to pay VAT arises due to the transfer of the tax liability to the consumer (Section 69);
- a person who is not registered for VAT, for acquisition of a new means of transport.

39. AT WHAT INTERVALS ARE VAT RETURNS AND ASSOCIATED PAYMENTS TO BE MADE?

Section 78 of Act No 222/2004 on VAT, as amended.

The tax return is submitted within 25 days of the end of the tax period and the actual tax liability must be discharged within the same time limit (increase of the overall amount of VAT for the given tax period, aside from VAT for import of goods above the total amount of deductible VAT for the given tax period).

In general, the tax period is one calendar month. If, however, the VAT payer achieves a turnover of less than SKK 10 000 000 for the previous calendar year, the tax period is the calendar quarter (Section 77).

Where a liability to pay VAT is incurred by a person who is not a VAT payer (Section 69), that person is required to submit a tax return by the 25th day after the end of the tax period in which the tax liability arose and pay the VAT within the same time limit, with the exception of acquisition of a new means of transport from another Member State.

In the case of acquisition of a new means of transport from another Member State by a person who is not registered for VAT, the requirement is to submit a tax return by the 7th day after the acquisition of the new means of transport and pay the VAT within the same time limit.

A VAT payer registered pursuant to Section 5 and 6 (information for question 4) is not required to submit a tax return, unless a tax liability or the right to VAT deduction arises for them in the tax period.

Section 79 of Act No 222/2004 on VAT, as amended.

If an excess deduction occurs for the VAT payer in the tax period, the VAT payer deducts the excess deduction from their own tax liability in the following tax period. If the VAT payer cannot deduct the excess deduction from their own tax liability in the following tax period, the tax authority returns the non-deducted excess deduction or its non-deducted part within 30 days of submitting the tax return for the tax period following the tax period in which the excess deduction occurred or within 30 days of the expiry of the time limit for submitting the tax return, unless the VAT payer was required to submit the tax return (Section 78 (1)) for the tax period following the tax period in which the excess deduction occurred (increase of the total amount of deductible VAT for the given tax period above the total amount of VAT for the given tax period, except for VAT for the import of goods).

If the tax authority begins a check within the time limit for refund of the excess deduction to establish the legitimacy of the refund entitlement for the excess deduction, the tax authority returns the excess deduction within the time limit of 10 days from the end of the check. If the payer prevents the check within the time limit for return of the excess deduction, the tax authority returns the excess deduction within 10 days of the end of the check.

40. DOES A SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESS? IF SO, PLEASE DESCRIBE THEM.

No.

41. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?

No.

RECAPITULATIVE STATEMENTS

42. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?

Section 80 of Act No 222/2004 on VAT, as amended

A recapitulative statement is submitted for the period of a calendar quarter within 25 days of the end of the calendar quarter.

43. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN CHAPTER 6 WITH THE TITLE RECAPITULATIVE STATEMENTS IN TITLE XI OF THE VAT DIRECTIVE (2006/112/EC)?

No.

44. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 269 OF THE VAT DIRECTIVE (2006/112/EC)? IF SO, WHAT ARE THE RELATED THRESHOLDS FOR APPLYING SUCH PROCEDURES?

No.

ELECTRONIC RETURNS

45. IS IT POSSIBLE TO SUBMIT VAT RETURNS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT RETURNS ELECTRONICALLY?

Act No 511/1992 on the administration of taxes and charges in the system of territorial financial bodies (Section 38 (3) and Section 20 (4) and (8)).

A tax return may also be submitted by electronic means.

The content, scope and layout of the data must be identical to the model form (the model form is available on the website <http://www.drsl.sk>).

A tax return submitted by electronic means must include an advanced electronic signature pursuant to Act No 215/2002 on electronic signatures and amending certain other acts, as amended.

A tax return submitted by electronic means need not include an advanced electronic signature if the VAT payer makes a written agreement with the tax authority, including, in particular, the details of the electronic delivery, the manner of certification of the electronic submission and the manner of proving the delivery or if the VAT payer notifies the tax authority in writing of the details necessary for delivery on the form according to the model published on the website of the Tax Directorate of the Slovak Republic.

If the tax return was submitted by electronic means or by cable, telefax or teleprinter and it is not signed with an advanced electronic signature or issued in accordance with the agreement concluded with the tax authority, it must be delivered in written form as well, within 5 working days of being sent; otherwise it is not considered to have been sent.

46. IS IT POSSIBLE TO SUBMIT RECAPITULATIVE STATEMENTS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT STATEMENTS ELECTRONICALLY?

Section 80 (8) of Act No 222/2004 on VAT, as amended.

A recapitulative statement may be submitted by electronic means.

A recapitulative statement submitted by electronic means must include an advanced electronic signature pursuant to Act No 215/2002 on electronic signatures and amending certain other acts, as amended.

A recapitulative statement submitted by electronic means need not include an advanced electronic signature if the VAT payer makes a written agreement with the tax authority, including, in particular, the details of the electronic delivery, the manner of certification of the electronic submission and the manner of proving the delivery or if the VAT payer notifies the tax authority in writing of the details necessary for delivery on the form according to the model published on the website of the Tax Directorate of the Slovak Republic.

ADMINISTRATIVE REQUIREMENTS

47. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES THE SCHEME APPLY?

No.

48. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION.

No.

49. IN WHICH LANGUAGE(S) ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE OR TRANSLATED INTO?

In Slovak.

RIGHT TO DEDUCTION

50. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION?

Section 49 (7) of Act No 222/2004 on VAT, as amended.

The VAT payer may not deduct VAT for:

- (a) the purchase and rent of a passenger car; for the purposes of this act a passenger car is a motor vehicle registered in M1 category;
- (b) the purchase of passenger car accessories, including assembly; for the purposes of this act passenger car accessories are the electric windows, central locking, air conditioning, car radio, car radio with MC/CD player, MC/CD player, speakers, antenna, alarm and security equipment, airbag, sunroof and anti blocking equipment;
- (c) the purchase of goods and services for the purposes of catering and entertainment;
- (d) the purchase of returnable bottles, with the exception of returnable bottles sold from Slovakia to another Member State or exported to a third state (Section 47);
- (e) temporary items pursuant to Section 22 (3).

51. ARE THERE CATEGORIES OF GOODS AND SERVICES IN WHICH THERE IS A PARTIAL RIGHT OF DEDUCTION? IF SO, WHAT IS THE PERCENTAGE?

No.

ANNEX 1: THRESHOLDS

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf

ANNEX 2: VAT identification numbers

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexII.pdf

ANNEX 3: ABBREVIATIONS

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexIII.pdf