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## Client information No. 5

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*We would like to inform you about the foreign VAT refund for 2012.*

Slovak entrepreneurs registered for VAT, in general, do have the right to apply for VAT refund in other countries where they paid local VAT. They can claim the VAT refund via the electronic portal of the Tax Directorate of the Slovak Republic.

The goods and services, from which the VAT may be refunded in the most States of the European Union, are fuels, rent of vehicles, accommodation, tolls and admissions to fairs and exhibitions. **The claimed amount of tax refund for one calendar year must be a minimum of EUR 50.** If the application is filed for a period of three months, EUR 400 applies.

The filing deadline for VAT refund for a period of 2012 is 30 September 2013.

**If you wish assistance in applying for a refund of foreign VAT, do not hesitate to contact our company.** ■

**Mgr. Ing. Ľuboš Čandík**  
Tax advisor  
T: +421 2 544 14 660  
lubos.candik@auditor.eu



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### Contacts

MMag. Ulrich Paugger  
**International tax structures**

Ing. Zuzana Sukeníková  
**Accounting**

Ing. Roman Kontelík  
**Tax advisory**

Lucia Váryová  
**Personnel administration**

**Bratislava Office**  
Fraňa Kráľa 35  
811 05 Bratislava  
T: +421 2 544 14 660

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