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Client information No. 4

Slovakia
September 2014

We would like to inform you about the foreign VAT refund for 2013.

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 Member States, 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 50 EUR.** If the application is filed for a period of three months, 400 EUR applies.

The filing deadline for VAT refund for a period of 2013 is 30 September 2014.

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

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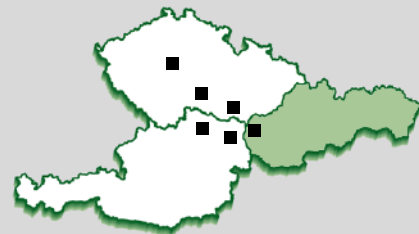
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