

September 2012

## Foreign VAT refund for 2011

Dear Client!

Hereby we would like to inform you about the foreign VAT refund for 2011.

### 1. In general

Slovak entrepreneurs registered for VAT, in general, do have the right to apply for VAT refund in other countries where they paid local VAT. Such foreign VAT shall be included in the accounting. Other than in previous years the foreign VAT refund must be applied for via Slovak tax authorities and not via foreign tax authorities.

### 2. VAT refund deadline

The deadline for the foreign VAT refund for 2011 is 30 September 2012. The return has to be filed electronically, via the webpage of the Slovak tax authority.

**Shall you need our assistance please do not hesitate to contact us.**

Your AUDITOR team  
(Bratislava)

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<sup>i</sup> *The present client document on legislative changes is of an informational character and is in no case a substitution for professional consultation. Do not hesitate to contact our offices regarding the solution of specific cases.*