



**Daňové riaditeľstvo
Slovenskej republiky**

Tax Representative for VAT by import of goods

In accordance with Act No. 222/2004 Coll. on value added tax as later amendments
(hereinafter the "VAT Act")

A taxable person not having the seat, place of business, fixed establishment, domicile or habitual residence within the country is referred in VAT Act as a foreign person.

Importer that is a foreign person and is not a taxpayer in Slovak republic, may have a tax representative for the purpose of exercise of exemption from the tax in accordance with § 48 (3) VAT Act, where stayed that importation of goods dispatched or transported from the third countries is tax-exempt in the cases, when the dispatch or transport ends in another Member State, in other words - immediately after importation of goods follows the intra-communitary delivery of the same goods into another Member State exempt to the tax pursuant to § 43 (1 to 4) VAT Act.

Tax Representative

- can be only a taxpayer registered in Slovakia (e.g. having seat or permanent stay within the territory of the Slovak Republic);
- must have written full powers with an officially- attested signature;
- must have a special identification number for VAT allocated by the Bratislava I. Tax Office;
- may act on behalf of several represented importers.

The written authorisation for tax representation shall include

- 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 (3) VAT Act and the consequent supply of the goods to another member state;
- a declaration that the donor of power is a foreign person and is not a tax payer in accordance with this Act;
- an authorisation from the tax representative for filling the tax return and recapitulative statement.

Tax representative is obliged

- to keep records on import and consequent supply to other member state, separately for every represented importer. The records shall include the name of the represented importer and the address of its seat or domicile;
- to file a tax return to the Bratislava I. Tax Office for the period of a calendar quarter-year on behalf of the represented importers within 25 days after the end of the quarter year. He 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;

- to file a recapitulative statement for all the represented importers in accordance the special identification number assigned by the Tax office Bratislava I.

Foreign person, who is importing the goods from the third countries and place of import is Slovakia – in the described case is not obliged to register himself for VAT in Slovakia.

The list of tax representatives is available on website www.drsr.sk

In the main red menu at the top of the page choose “Pomôcky”. After from the menu, which is on the left hand choose “Zoznam platiteľov DPH”.

Here the required conditions to fill in the item “OÍČ DPH” put **6*** and start the process of finding out by enter the “Hľadat” item on the left hand under the table.

After the list of the tax representatives will be shown below.

Issued by: *The Tax Directorate of the Slovak republic
Methodology of Taxes Section, Public Services Department
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