



**Daňové riaditeľstvo  
Slovenskej republiky**

**Filing a Tax Return and Paying Tax Due by Foreign Person**

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.

**A foreign person**, who started an activity, which is the subject of the value added tax (hereinafter the „tax“) within the territory of the country (taxpayer registered for tax purposes under § 5 VAT Act) or supplies goods within the territory of the country in the form of distance selling (taxpayer registered for tax purposes under § 6 VAT Act) and to which an identification tax number was assigned, **shall be obliged to file a tax return within 25 days** of the end of a tax period.

A taxpayer registered for tax purposes under § 5 VAT Act and § 6 VAT Act **shall not be obliged to file a tax return, if he has not** incurred a tax liability or accrued the right of deduction in the tax period in question, **except for a taxpayer** who is obliged to make advanced tax payments pursuant to § 78a VAT Act, and except for a taxpayer who, during the tax period, supplied goods exempt from the tax under § 43 VAT Act or under § 47 VAT Act, or supplied goods under § 45 VAT Act.

**Within the same time limit, that is within 25 days** of the end of a tax period, a foreign person registered for tax purposes under § 5 VAT Act and § 6 VAT Act shall be obliged **to pay the due tax**.

**Issued by:** *The Tax Directorate of the Slovak republic  
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