



Daňové riaditeľstvo
Slovenskej republiky

VAT Registration

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

How to register foreign person

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.

- I. A foreign person having a registered office, a place of business or a permanent residence in Slovakia will be registered for VAT purposes in the same way as a taxable person in the territory of the country as follows:**

A taxable person who has his seat, place of business or fixed establishment within the territory of the country, and, in the absence of such place, who has domicile or habitual residence within the territory of the country, **shall be obliged to file a tax registration application** with a tax office, when that person has **achieved a turnover of EUR 49 790 for not more than 12 preceding consecutive calendar months.**

A taxable person shall be obliged to file the tax registration application within the 20th day of the calendar month following the month in which he achieved the turnover. A taxable person **may** also file a tax registration application voluntarily **in the case that he has not achieved the turnover.**

The taxable person becomes a taxpayer on the day stated in the certificate on the tax registration.

- II. A foreign person not having a registered office, a place of business or a permanent residence in Slovakia will be registered for VAT as follows:**

1. Registration of foreign person who will start the activity that is subject to tax

A taxable person not having the seat, place of business, fixed establishment, domicile or habitual residence within the country **must file an application for tax registration** at the Tax Office Bratislava I **before commencing an activity that is subject to tax.**

The application for tax registration **does not have to be filed** by a foreign person delivering (rendering) only

- Transport services and related supplementary services that are exempt from the tax according to § 47 (6) VAT Act and § 48 (8) VAT Act,
- Services and goods with installation or assembly, when the recipient is a person liable for payment of tax - § 69 (2 to 4) VAT Act,
- Natural gas and electricity, when the person liable for payment of tax is the taxpayer or person registered for tax according to § 7 VAT Act - § 69 (9) VAT Act,

- Goods from the territory of the country to another Member State, imported from the territory of third country, and the foreign person was represented by a tax representative according to § 69a VAT Act, or
- Goods within trilateral transaction according to § 45 VAT Act, where the foreign person participates as the first customer.

Likewise the foreign person by the transfer of goods in accordance with § 11a VAT Act (i.e. supplies goods to the “call off stocks”) can not be a VAT taxpayer according to this Act.

The Tax Office assigned to the foreign person an identification tax number on the certificate of the tax registration. The foreign person becomes a taxpayer on the day stated in the certificate on the tax registration.

2. Registration of a foreign person supplying goods within the territory of the country in the form of distance selling to a non-registered person

A foreign person supplying goods within the territory of the country in the form of distance selling to a person, who has not been assigned an identification tax number, **shall be obliged to file a tax registration application with the Bratislava I Tax Office**, prior to supply of goods within the territory of the country, if the total value, excluding the tax, of the goods so supplied reaches EUR 35 000 EUR in a calendar year. A foreign person **may** also file a tax registration application **voluntarily** in the case that the total value of the supplied goods has not achieved the listed turnover.

This threshold is not related to goods **liable to excise duty** delivered to a natural person in the form of distance selling **for personal consumption**. A foreign person in this case is **obliged to file a tax registration application with Bratislava I Tax Office, prior to supply of such goods**.

The foreign person becomes a taxpayer on the day stated in the certificate on the tax registration.

Issued by: *The Tax Directorate of the Slovak republic
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