Calculation and refund of VAT

Legislation

§§ 1, 3, 29–33 and 38 of the **Value Added Tax Act** (VAT Act)

Regulation No 39 of the Minister of Finance of 30 March 2004 “The procedure for reporting recalculation of partially deducted input value added tax in a value added tax return and the procedure for the adjustment of input value added tax on fixed assets acquired and the goods acquired or services received for the fixed assets”

Last updated on 08.01.2025