

## **Notification CbCR – Help for Filling in the Form**

### **HEADING**

- **Finančnímu úřadu pro/To tax authority:** according to the law, Specializovaný finanční úřad is the competent tax administrator for CbCR, therefore this item is prefilled without possibility to amend it.
- **Typ Ohlášení/Type of Notification:**
  - **Nové Ohlášení/New Notification** – the new Notification shall be filed until by the end of the first Reporting Fiscal Year. Provided the Czech Constituent Entity is a part of more MNEs the Notification shall be filed for every MNE separately – i.e. it is possible to file several Notifications under one TIN.
  - **Změna údajů/Notification - change of data** – the corrective Notification shall be filed within 15 days from the date of the change (e.g. the change of the Reporting Fiscal Year, the change of the Reporting Entity or change of contact information etc.). In the case when the MNE has changed (i.e. Czech Constituent Entity was taken over by another MNE) or the name of the Ultimate Parent Entity changed, it is not allowed to file the corrective Notification. In such cases the Czech Constituent Entity shall file the Notification – termination of the obligation for the former MNE and file a new Notification for the new MNE (or the former MNE with another Ultimate Parent Entity).  
In the case when only the name or only the address of the Czech Constituent Entity changed and the change was recorded in the Business Register, the change need not to be reported to the tax administrator – the new name/address will be changed in the register of the tax administrator automatically.  
In the case when only the statutory body of the Czech Constituent Entity changed, the change need not to be reported to the tax administrator.  
During filling in the corrective Notification, after entering the TIN of the Czech Constituent Entity data from the former Notification are loaded into the submitted Notification.
  - **Zánik povinnosti/Termination of the obligation** – this type of Notification shall be filed not only if the Entity is no more subject to CbCR (e.g. by leaving MNE, dissolution of the entity, merger with another entity etc.), but also in the case when the MNE has changed (i.e. the Czech Constituent Entity was taken over by another MNE) or the name of the Ultimate Parent Entity changed (see above „Notification - change of data“).  
By filling in the Notification – termination of the obligation, after entering the TIN of the Czech Constituent Entity data from the former Notification are loaded into the submitted Notification.
    - **Důvod zániku/Reason for termination** – fill in the reason for termination of obligation (e.g. the group has not reached the threshold EUR 750 million of consolidated revenue in the period from..., acquisition by another MNE)
    - **Datum zániku/Date of termination of the obligation** – fill in the date of terminating the obligation. Fill in the date in format "DD.MM.YYYY".
- **Vykazované účetní období/Reporting Fiscal Year:**
  - **Od (měsíc)/From (month)** – fill in the first month of the Reporting Fiscal Year of MNE.
  - **Do (měsíc)/To (month)** – fill in the last month of the Reporting Fiscal Year of MNE.

*Example: MNE is required to prepare Consolidated Financial Statements for the Reporting Fiscal Year from 1. 7. to 30. 6. – in this case you fill in digits 7 and 6.*

- **Počáteční vykazované účetní období/First Reporting Fiscal Year:**

- Od (datum)/From (date) - fill in the first month of the Reporting Fiscal Year from which the Czech Constituent Entity is reported in CbCR; fill in the date in format "DD.MM.YYYY".
- Do (datum)/To (date) - fill in the last month of the Reporting Fiscal Year from which the Czech Constituent Entity is reported in CbCR; fill in the date in format "DD.MM.YYYY".

*Example: MNE is required to prepare Consolidated Financial Statements for the Reporting Fiscal Year from 1. 7. to 30. 6. and the Czech Entity has become a Constituent Entity of this MNE since 9. 4. 2017 – in this case fill in the First Reporting Fiscal Year from 9. 4. 2017 to 30. 6. 2017.*

- **Identifikace ohlašující české entity/Identification of the notifying Czech Entity:**

- Jsem nejvyšší mateřskou entitou/I am the Ultimate Parent Entity – tick if you are the „Ultimate Parent Entity“, i.e. you will file the Report for the whole MNE.
- DIČ (pouze číselná část)/TIN (digits only) – fill in the tax identification number without "CZ". This item is necessary for the further processing.
- Název společnosti/Name of the company – fill in the business name according to the record in the Business Register. Legal persons which are not recorded in the Business Register fill in the name under which they were established and which they use in regard to third parties.
- Obecný název skupiny/Common name of MNE – fill in the common name of MNE.

- **Adresa sídla/Business address:**

- Ulice (nebo část obce)/Street (or part of locality) – fill in the name of the street or (if the locality has not designed streets) fill in only the name of the part of the locality.
- Číslo popisné/Street number – fill in the number of the house (only digits without letters).
- Číslo orientační/Oriental street number – fill in orientational street number.
- Obec/Locality – fill in the name of the locality of the business address (for cities/villages in the Czech Republic you can make selection using the button „Vybrat/Select“).
- PSČ/Postal code number – fill in the postal code number of the business address, postal code numbers in the Czech Republic have 5 digits without space (for cities/villages in the Czech Republic you can make selection using the button „Vybrat/Select“).
- Stát/State – provided the Ultimate Parent Entity has not the business address in the Czech Republic make selection of the state using the pull-down menu – after selecting the state the state code will be uploaded automatically.

- **Kontaktní informace/Contact information:**

- Telefon/Mobilní telefon/Phone/Mobile phone – fill in the phone number on which it is possible to contact the Czech notifying entity.
- E-mail/Email – fill in the email address on which it is possible to contact the Czech notifying entity (not mandatory).

- **Údaje o podepisující osobě/Data about the signatory** (fill in if the signatory is not the taxpayer – e.g. tax advisor etc.):
  - Typ podepisující osoby/Type of the signatory – select the type of the signatory:
    - F – natural person
    - P – legal person (type of company: s.r.o., a.s., v.o.s. etc.)
  - **V případě fyzické osoby/Natural person:**
    - Kód podepisující osoby/Code of signatory – Select the code number according to types of signatories below:
      - 4a – general representative – natural person or legal person
      - 4b – natural person tax advisor or advocate
      - 7a – legal successor to legal person
      - 7b – representative of legal successor to legal person
    - Příjmení/Surname – fill in the currently used surname of the signatory – natural person
    - Jméno (a)/Name(s) – fill in the name or names of the signatory – natural person
    - Datum narození/Date of birth - if the signatory is a natural person fill in either the date of birth of the signatory or registration number of the certificate of the tax advisor – natural person. Fill in the date in format "DD.MM.YYYY".
    - Evidenční číslo daňového poradce/Registration number of the tax advisor – if the signatory is a natural person fill in either the date of birth of the signatory or registration number of the certificate of the tax advisor – natural person.
  - **V případě právnické osoby/Legal person:**
    - Kód podepisující osoby/Code of signatory – select the code number according to types of signatories below:
      - 4a - general representative – natural person or legal person
      - 4c - legal person practising tax consultancy
      - 7a - legal successor to legal person
      - 7b - representative of legal successor to legal person
    - Název právnické osoby/Name of the legal person - fill in the business name according to the record in the Business Register, in the Trade Licence Certificate, in the Concession Certificate etc. Legal persons which are not recorded in the Business Register fill in the name under which they were established and which they use in regard to the third parties. Provided the business name is exceeding the allowed range of the item fill in a proper shortened part of the business name and add the complete business name in the attachment.
    - IČO právnické osoby/TIN of the legal person – fill in the ID number of the legal person. Unless you were not assigned by TIN, fill in 9999999999 (10 times digit 9).
- **Fyzická osoba oprávněná k podpisu/Natural person authorised for signing** (if the taxpayer or the signatory is a legal person) specifying the relation to the legal person (for example: executive director, authorised staff etc.)
  - Příjmení/Surname – fill in the surname of the authorised person
  - Jméno (a)/Name(s) – fill in the name or names

- Vztah k právnické osobě/Relation to the legal person – relation of the authorised person to the taxpayer

## **I. ODDÍL/I. SECTION**

- **Identifikace „Nejvyšší mateřské entity“ nadnárodní skupiny/Identification of the „Ultimate Parent Entity“ of MNE:**
  - DIČ/TIN/jiné ID/other ID – fill in the tax number of the Ultimate Parent Entity if it was assigned by the state of residence. Provided the TIN is unknown or was not assigned fill in TIN or another ID of the company.
  - Název společnosti/Company name – fill in the name of the Ultimate Parent Entity.
  - Obecný název skupiny/Common name of MNE - fill in the common name of the MNE.
- **Adresa sídla/Business address:**
  - Ulice (nebo část obce)/Street (or part of locality) – fill in the name of the street or (if the locality has not designed streets) fill in only the name of the part of the locality.
  - Číslo popisné/Street number – fill in the number of the house (only digits without letters).
  - Číslo orientační/Oriental street number – fill in orientational street number.
  - Obec/Locality – fill in the name of the locality of the business address (for cities/villages in the Czech Republic you can make a selection using the button „Vybrat/Select“).
  - PSČ/Postal code number – fill in the postal code number of the business address, postal code numbers in the Czech Republic have 5 digits without space (for cities/villages in the Czech Republic you can make a selection using the button „Vybrat/Select“).
  - Stát/State – provided the Ultimate Parent Entity has not the business address in the Czech Republic make selection of the state using the pull-down menu – after selecting the state the state code will be uploaded automatically.

## **II. ODDÍL – podání Oznámení/II. SECTION – Filing the Report**

- Oznámení podávám (tj. česká entita bude sestavovat Zprávu podle zemí) - Titul oznamující osoby/I am filing the Report (i.e. the Report will be drawn up by the Czech Constituent Entity) – Type of the reporting entity:
  - I am „Ultimate Parent Entity“ according to Act no. 164/2013 Coll., § 13zn paragraph 1 letter b)
  - I am „Surrogate Parent Entity“ according to Act no. 164/2013 Coll., § 13zn paragraph 1 letter c)
  - I am „Surrogate European Entity“ according to Act no. 164/2013 Coll., § 13zn paragraph 1 letter c)
  - Filing according to Act no. 164/2013 Coll., § 13zn paragraph 1 letter d)
- Oznámení nepodávám (tj. Zprávu podle zemí bude sestavovat uvedená oznamující entita) – za skupinu bude oznamovat/I am not filing the Report (i.e. the Report will be drawn up by the following entity) – the Report will be filed by:

- DIČ/TIN/other ID - fill in the tax number of the Reporting Entity if it was assigned by the state of residence.
- Název společnosti/Company name – fill in the company name of the Reporting Entity.
- Titul podání Oznámení/Report filing due to – make selection using the pulldown menu to choose the grounds for Report filing:
  - nejvyšší mateřská entita/Ultimate Parent Entity
  - zastupující mateřská entita/Surrogate Parent Entity
  - zastupující evropská entita/Surrogate European Entity
  - filing according to Act no. 164/2013 Coll., § 13zn paragraph 1 letter d)
- Adresa sídla/Business address
  - Ulice (nebo část obce)/ Street (or part of locality) – fill in the name of the street or (if the locality has not designed streets) fill in only the name of the part of the locality
  - Číslo popisné/Street number – fill in the number of the house (only digits without letters).
  - Číslo orientační/Oriental street number – fill in orientational street number.
  - Obec/Locality – fill in the name of the locality of the business address (for cities/villages in the Czech Republic you can make a selection using the button „Vybrat/Select“).
  - PSČ/Postal code number – fill in the postal code number of the business address, postal code numbers in the Czech Republic have 5 digits without space (for cities/villages in the Czech Republic you can make a selection using the button „Vybrat/Select“).
  - Stát/Jurisdikce/State/Jurisdiction – make selection of the state using the pulldown menu provided the Ultimate parent Entity has not a seat in the Czech Republic, after selecting the state the state code will be uploaded automatically.

### **ZÁVĚR/FINAL PART – Final part for filing in the form**

- Chyby v písemnosti/Errors in the document: in the case you did not fill in some fields or you filled in the fields incorrectly following information will be displayed on the screen: „Prošli jste vyplněním položek formuláře, ale výsledná písemnost obsahuje některé chyby (kritické), se kterými není možné písemnost podat”/”You passed the filling in of the fields of the form but the resulting document contains some (critical) errors which prevent it from submitting.“
- Using of the following menu of buttons will facilitate you to correct the errors:
  - Protokol chyb/Errors statement – a report of errors will be generated (errors in the document, critical errors preventing submitting of the file according to each page of the form).
    - Kritická chyba/Critical error – significant errors which prevent submitting the document. In case when the file with such errors were delivered to the recipient (e.g. through data box), it would be refused.
    - Propustná chyba závažná/Non-critical significant error – significant errors which allow sending the document but lead to other clarifying procedures in most cases.

- Propustná chyba/Non-critical error – minor errors or warnings about possible errors which allow sending the document.
- Úvodní stránka/Initial page – the button shifts you to the initial page of the form. You can check the form from the beginning and correct items according to the error statements at each item (marked red).
- Uložení písemnosti před odesláním/Save the document before submitting – The button Save the document before submitting: before leaving the form it is recommended to save the unfinished document (file name e.g.: CBCOHL-XXXXXXXXXX-20190212-113900-pracovni.xml). After leaving the form and inactivity during a specified period (cca 30 min), closing the browser window or logging out from the tax portal the document is irretrievably deleted. After pressing the button the page will be displayed and you can save the file to the local disc of your computer before the file is submitting. You can upload the saved file to your computer later and further adjust.
- Kontrola úplného opisu/Checking of the full copy – pressing the button Full copy for printing opens the page with the full copy in PDF-format (file name e.g.: CBCOHL-XXXXXXXXXX-20190212-113900.pdf). Full copy of the document is displayed in the form set by General financial directorate (GFŘ), the application inserts filled in values in printing form of GFŘ, you can display or save the full copy to the local disc of your computer.

**Submitting the Notification is only possible through the EPO tax portal; the Notification cannot be submitted to the tax administrator's data box.**