

GUIDELINES

for filling out Value Added Tax Listings e-form (VAT Control Statement)

version valid since 1. 1. 2023

VAT Listings is a special tax declaration that is filled in by the VAT payer (hereinafter referred to as “payer”) if he is obliged to file it pursuant to Section 101c of the Act No. 235/2004 Coll., on value added tax, as amended by later regulations (hereinafter referred to as “VAT Act”). VAT Listings e-form does not substitute submission of a proper VAT Return and Recapitulative Statement (EU Sales List; Section 102 of VAT Act).

VAT Listings data is based primarily on the records for tax purposes, which the payer keeps in accordance with Section 100 and 100a, or 100b of VAT Act.

VAT Listings e-form is submitted by the payer (Section 6 - 6fa of VAT Act) and group that is registered for VAT as a payer (hereinafter referred to as “group”; Section 5a of VAT Act).

When completing the VAT Listings e-form, follow the general and relevant parts of the guidelines.

1. The General part:

1.1. Taxable persons obliged to submit VAT Listings (Section 101c of VAT Act):

The payer is obliged to submit a VAT Listings if he

a) has carried out a taxable supply with the place of supply in the country (CZ), or has received a payment before the date of such supply, from which the obligation to declare tax arose (i.e. payer fills in line 1, 2 or 25 of VAT Return),

b) from a taxable supply with a place of supply in the country (CZ) which he has received, or from a payment which he provided before the date of such supply and:

- this payer has an obligation to declare tax pursuant to Section 108 (2) (3) or Section 108 (4) (a) of VAT Act (i.e. the payer fills in lines 3, 4, 5, 6, 9, 10, 11, 12 and 13 of VAT Return) or
- this payer claims a VAT deduction (refund) of the VAT applied against him by another payer (i.e. the payer fills in lines 40, 41 of VAT Return);

c) under the special scheme for investment gold:

- has accepted an intermediary service for which a VAT has been applied pursuant to Section 92 (5) of VAT Act ,
- has carried out a tax-exempt supply of investment gold in respect of which he is entitled to a tax deduction pursuant to Section 92 (6) (b) and (c) of VAT Act, or
- has produced investment gold or converted gold into investment gold pursuant to Section 92 (7) of VAT Act.

Group (Section 5a and following and Section 95a of VAT Act):

A representative member of the group submits a VAT Listings e-form on behalf of the whole group of connected taxable persons.

Taxable persons doing business on the basis of a common companies contract (Section 2716 of the Civil Code):

Since 1 of January 2019 each companion acts independently according to the general provisions of VAT Act – i.e.: he records and declares all requested data regarding its business activity within the association (company) and outside of this group – for himself (each companion submits VAT Listings separately).

Insolvency:

Insolvency administrator submits VAT Listings e-form on behalf of a payer who is in insolvency proceedings (Section 20 (3) of Act no.: 280/2009 Coll., on Tax Code, as amended; hereinafter referred to as “Tax Code”). However, the insolvency administrator acts in his own name on behalf of the debtor (payer) only if the right to dispose of the property has passed to him, i.e. since the declaration of bankruptcy (Section 229 of Act No. 182/2006 Coll., The Insolvency Act, as amended).

Taxable persons who are NOT obliged to submit VAT Listings e-form:

- Person who is not a payer (also taxable person only identified for VAT – so called identified person according to Section 6g - 6l of VAT Act),
- payer, who did not carry out nor receive none of above mentioned transactions (Section 101c of VAT Act) in respective period and neither claims VAT deduction from previously received transactions. *If payer is a legal person (or a group) the respective period is calendar month, if payer is a natural person the respective period is taxable period (see chapter 1.3. Deadlines pursuant Section 101e of VAT Act),*
- payer, who carries out only exempt supplies without right to VAT deduction (Section 51 of VAT Act).

1.2. Data which must NOT be declared into the VAT Listings e-form:

- Import of goods (Section 23 of VAT Act), line of VAT Return: 7, 8
- Intra-community supply of goods (Section 64 of VAT Act), line of VAT Return: 20
- Intra-community supply of services with place of supply in another member state determined by the Section 102 (1) (d) of VAT Act, line of VAT Return: 21
- Export of goods (Section 66 of VAT Act), line of VAT Return: 22
- Supply of new mean of transport to person not registered for VAT in another member state (Section 19 (4) of VAT Act), line of VAT Return: 23
- Selected supplies (Section 110b (2) of VAT Act) listed on line of VAT Return: 24
- Other carried out supplies with right to VAT deduction declared in line of VAT Return: 26 (except for data regarding the carried out transactions under special scheme for investment gold pursuant to Section 92 of VAT Act, which must be declared in part A.3. of VAT Listings e-form pursuant to Section 101c (c) point 2 of VAT Act!)
- Simplified procedure triangular supply of goods (Section 17 of VAT Act) by intermediary taxable person, line of VAT Return: 30, 31
- Exempt import of goods pursuant to Section 71g of VAT Act, line of VAT Return: 32
- Claim of VAT deduction (VAT refund) by import of goods, where Tax Administrator is the Customs Office, line of VAT Return: 42
- Claim of VAT deduction (VAT Refund) declared in lines of VAT Return: 43 a 44
- Adjustments of VAT deduction pursuant to Sections 75, 77, 79 - 79e of VAT Act, line of VAT Return: 45
- Amounts of acquired property determined by Section 4 (4) (d) and (e) of VAT Act, line of VAT Return: 47

- Exempt supplies without right to VAT deduction, line of VAT Return: 50
- Data of reduction of VAT deduction pursuant to Section 76 of VAT Act (e.g. coefficient, part of VAT deduction in reduced amount, settlement of deduction etc., line of VAT Return: 51, 52 and 53)
- Adjustments of VAT deduction pursuant to Section 78 and follow. of VAT Act, line of VAT Return: 60
- VAT Refund pursuant to Section 84 of VAT Act, line of VAT Return: 61.

Remark: If the payer has not carried out nor received none of the transactions (or related payments) defined by the Section 101c of VAT Act for the relevant period (see 1.3. - Deadlines according to the Section 101e of VAT Act), he does not claim a VAT deduction even from previously received transactions, or he has the obligation to declare within the VAT return only those transactions which are filled into the items of VAT return which are not stated in the VAT Listings e-form (see above), so in such cases the payer does not submit the VAT Listings e-form (*i.e. "zero" VAT Listings are not submitted*).

1.3. Deadlines for submission of VAT Listings e-form (Section 101e of VAT Act):

- **Payer – legal entity (or representative of VAT group) submits VAT Listings for calendar month, within 25 days after the end of the calendar month** (regardless of the taxable period of the payer - i.e. monthly and quarterly taxable periods, special cases - e.g. insolvency, or in the transfer of tax liability in the event of dissolution of a legal entity without liquidation / with liquidation - payers - legal entities - always submit VAT Listings for calendar month, if this obligation arose for them as a result of transactions defined in the Section 101c of VAT Act).
- **Payer – natural person submits VAT Listings within the deadline for submission of VAT Return** (it can be a monthly or quarterly taxable period - i.e. the submission of VAT Listings within 25 days after the end of the taxable period together with the VAT Return, or it can be also special period - e.g. in insolvency proceedings - link to the Section 99b, 101b (1) of VAT Act, Section 244 of Tax Code, or also, for example, the settlement of inheritance of the payer pursuant to the Section 239b of Tax Code in connection with the Section 101b of VAT Act). In these special cases, the payer fills in the period "od - do" ("from - to") in the header of VAT Listings e-form, if VAT Listings is submitted only for a part of the period.

If the end of the deadline for submitting the VAT Listings e-form falls on days off (Saturday, Sunday) or public holiday, the last day of the deadline is the next working day.

Newly registered payers, if they are obliged to file VAT Listings pursuant to Section 101c of VAT Act for the first period, but they are not payers for this entire period, shall fill in the header of VAT Listings e-form with the entire period, depending on the deadlines for submission of VAT Listings pursuant to Section 101e of VAT Act.

In the event that the taxable person has to be registered for VAT under the VAT Act, but this has not been met within the specified period (especially exceeding the turnover under Section 6 (1) of VAT Act), the payer shall file VAT Listings for the period from the legal origin of VAT registration additionally. In the case of reporting transactions in the domestic reverse charge regime, the procedure is in accordance with Section 92a (5) of VAT Act.

1.4. Type of VAT Listings e-form:

- **the payer always indicates what type of VAT Listings e-form it is:**

Proper (Section 101e of VAT Act): obligation to submit in legal determined deadline; It is always first submission for the respective period, even if it is submitted after the deadline.

Corrective (Section 101f (1) of VAT Act) – in the deadline for submission of proper VAT Listings: If deadline for submission of a proper VAT Listings has not expired yet, payer has possibility to substitute already submitted proper VAT Listings e-form with the new one (**all data must be filled in including the data correction**; previous VAT Listings e-form is not taken into account any more).

Subsequent-Corrective (Section 101f (2) of VAT Act) – after the deadline for submission of proper VAT Listings:

The obligation to submit a subsequent-corrective VAT Listings arises if the payer finds out after the deadline for the submission of a proper VAT Listings e-form that he has provided incorrect or incomplete information in this report. The subsequent-corrective VAT Listings is submitted within 5 working days from the date of finding out incorrect or incomplete data, or if the payer was ask to submit it by the tax administrator officially (summons; Section 101g (2), (3) of VAT Act).

The subsequent-corrective VAT Listings e-form will not be submitted only as a difference from the previously submitted report, but again – i.e. as complete with **all data for the period in question with the reflection of corrections**.

1.5. Periods:

The payer shall state for which period he submits the VAT Listings in accordance with the deadlines for submission pursuant to Section 101e of VAT Act (month or further option only for natural persons: quarter or special period: “from - to” - e.g. in insolvency or settlement of inheritance of the payer, if the VAT Listings is filed only for part of the respective period).

1.6. Reporting of corrections into VAT Listings e-form:

Only those corrections that are related to the correction of the tax document, resp. with a specific supply (or related payment): i.e. corrections concerning the tax base and the amount of tax, these are filled in the VAT Listings e-form.

Internal adjustments of accounting entries that are not related to the respective business partner (classically the customer/recipient) and do not affect the change of the tax document itself (*e.g. only change of the document registration number*) and the taxable supply in question are not included in VAT Listings e-form.

Reporting corrections of tax base and amount of tax (Sections: 42, 43, 46 and follow., 74, 74a of VAT Act; Section 44 of VAT Act as amended by 31. 3. 2019):

Section 42 (and 74) of VAT Act:

The payer is obliged to issue a corrective tax document if he was obliged to issue a tax document and make adequate efforts to get the corrective document available to the recipient of the taxable supply within 15 days from the date of the facts decisive for the correction (Section 42 (5) of VAT Act).

The correction of the tax base and the amount of tax is a separate taxable transaction (Section 42 (3) of VAT Act).

In VAT Listings e-form (proper - in the case of corrections pursuant to Section 42 of VAT Act) corrections of supply values are reported separately, the **difference between the corrected and the original tax base is stated**, or the **difference between the corrected and the original tax**, the column "tax base" will be used to report this difference, or column "tax" or "value of exempt transactions" (in case of reduction of the value of the tax base or tax, the value must be preceded by a **negative sign**).

Corrections shall be entered by the supplier or customer (recipient of supply) in the relevant part of VAT Listings e-form - according to the correction regime.

➤ **Supplier:**

The correction of the tax base shall be stated as a separate taxable transaction in the VAT return and in the related VAT Listings for the period in which this correction is considered to have taken place. If the tax base is reduced and the payer is obliged to issue a corrective tax

document, the correction of the tax base shall be stated as a separate taxable transaction in the VAT return and in the related VAT Listings for the period in which the payer made reasonable efforts, that this tax document is available to the recipient of the supply; this does not apply to a separate taxable supply carried out pursuant to Section 42 (3) (b) through (d) of VAT Act).

The payer fills in **the relevant date of taxable supply pursuant to Section 42 (3) of VAT Act, resp. date stated in the corrective tax document pursuant to Section 45 (1) (k) of VAT Act** – to the possible items of VAT Listings e-form: „**data uskutečnění zdanitelného plnění („DUZP“)**“/ date of taxable supply; „**data povinnosti přiznat daň („DPPD“** - Section 20a, 24, 25 of VAT Act)“/date of obligation to declare the tax; or „**data uskutečnění osvobozeného plnění („DUP“)**“/date of exempt supply.

➤ **Recipient of supply:**

The related adjustments of the tax (VAT) deduction on the part of the relevant recipient of the taxable supply shall be stated in accordance with the procedures defined by the provisions of Section 74 of VAT Act.

The correction of the VAT deduction pursuant to Section 74, which results in a reduction of the VAT deduction, shall be made by the recipient of the supply in the VAT return and in the related VAT Listings e-form for the period in which he learned or should have learned about the facts decisive (Section 74 (4) of VAT Act). If this period coincides with the period in which the related corrective tax document issued by the supplier was received, the recipient shall state in the related VAT Listings e-form - **the date of the taxable supply stated on the corrective tax document according to Section 45 (1) (k) of VAT Act** (link to the reporting of the same date with the supplier according to Section 42 (3) of VAT Act) – to the items of VAT Listings e-form: „**datum uskutečnění zdanitelného plnění (DUZP)**“/date of the taxable supply, or „**datum povinnosti přiznat daň (DPPD)**“/date of obligation to declare the tax.

The recipient of supply is entitled to correct the VAT deduction pursuant to Section 74, which results in an increase in the VAT deduction, in the VAT return and in the related VAT Listings e-form at the earliest for the period in which the corrective tax document was delivered (Section 45; link to Section 45 (1) (k) of VAT Act, similarly for items of VAT Listings e-form: “DUZP” and “DPPD”), but no later than 3 years from the end of the taxable period in which the adjustment of the tax base as a separate taxable supply is considered to have taken place (Section 74 (6) and Section 42 (3) of VAT Act, respectively).

Section 43 of VAT Act:

Corrections pursuant to Section 43 of VAT Act and pursuant to Tax Code are included in the subsequent corrective VAT Listings e-form for the relevant period to which they relate (Section 101f (2) of VAT Act. The relevant part of the VAT Listings e-form to which the correction applies (the whole value) is corrected (or according to regime of the correction - it is entered in the relevant part of the subsequent corrective VAT Listings e-form). However, the subsequent corrective VAT Listings e-form will not be submitted only as a difference from the previously submitted report, but again - **i.e. as complete with all data for the period in question with a reflection of corrections.**

Section 44 of VAT Act as amended by 31. 3. 2019:

The provision 44 of VAT Act was repealed by Act No. 80/2019 Coll. (amendment to the VAT Act 2019) with effect from 1 of April 2019. According to the transitional provisions to the amendment to the VAT Act 2019 (part three, Article VI., point no. 7 of Act No. 80/2019 Coll.), the payer proceeds according to the original Section 44 of the VAT Act as amended by 31 March 2019 for the correction of the amount of tax on receivables from debtors in insolvency proceedings, if the related insolvency proceedings in which the court decided to declare bankruptcy on the debtor's property were initiated before 1 of April 2019 (i.e. before the amendment to the VAT Act 2019). The procedure continues to apply to these cases:

Adjustments of the amount of tax pursuant to Section 44 (1), (6), (7) or (8) of the VAT Act as amended by 31 March 2019 (creditor/supplier) are considered to be separate taxable transactions carried out no later than the last day of the taxable period in which the corrective tax document (Section 46 VAT as amended effective by 31 March 2019) or a written notice are delivered to the debtor/recipient (Section 44 (9) of VAT Act as amended effective by 31 March 2019) - i.e. It is stated **the date of delivery of the tax document** according to Section 44 (1) (d) of VAT Act, as amended, by 31 March 2019 - to the **part A.4. of proper VAT Listings e-form** and item – „datum povinnosti přiznat daň („DPPD“)/date of obligation to declared the tax.

Remark: Copies of tax documents for which the amount of tax has been corrected must be attached as an annex to the related VAT return (Section 44 (4) of the VAT Act, as amended by 31 March 2019).

The debtor/recipient is obliged to adjust the related VAT deduction in the period when he received the corrective tax document (Section 46 of VAT Act as amended by 31 March 2019) or a written notice issued by the creditor/supplier (Section 44 (5) and follow. of VAT Act as amended by 31 3. 2019), - i.e. It is stated **the date on which the tax document was delivered to the debtor** (Section 44 (1) (d) of the VAT Act, as amended by 31 March 2019) - to the **part B.2. of the (proper) VAT Listings e-form** and item „datum povinnosti přiznat daň („DPPD“)/date of obligation to declare the tax.

Section 46 and follow. (Section 74a) of VAT Act:

With effect from 1 April 2019, the VAT Act is extended to include the possibility of correcting **the tax base and related tax** in cases of irrecoverable claims (bad debts). It is proceeded according to Section 46 and follow. (resp. also Section 74a) of VAT Act in the event that the facts decisive for the correction of the tax base and tax on irrecoverable claims (e.g. commencement of execution, commencement of insolvency proceedings) occurred from 1 April 2019 (i.e. since the effect amendments to the VAT Act 2019), even if the original taxable supply took place before this date (Part Three, Article VI., point No. 8 of Act No. 80/2019 Coll.).

The correction of the tax base in case of an irrecoverable claim is considered a separate taxable supply (Section 46f of VAT Act) reported in the VAT return and the related VAT Listings e-form for the period when it is considered to have taken place. The correction of the tax base and related tax pursuant to Section 46 (1) of VAT Act may be carried out if the payer meets the conditions defined by the provisions of Section 46 (3) and (4) of VAT Act.

In VAT Listings e-form (proper - in the case of corrections pursuant to Section 46 and follow., more precisely also Section 74a of VAT Act), the corrections are reported separately in the amount of the tax base (and tax) - determined from the non-received payment of the related taxable supply (Section 46a and related of VAT Act).

➤ **Creditor (supplier):**

The item „datum povinnosti přiznat daň (DPPD“/date of obligation to declare the tax of A.4. part of the proper VAT Listings e-form, resp. date of taxable supply (Section 46f of VAT Act):

- The day of delivery of the tax document (Section 46e of VAT Act) to the debtor in the event that the tax base and tax are reduced by an adjustment;
- The day on which the facts decisive for the correction of the tax base and tax occurred in the event that the tax base and tax are increased by the adjustment (i.e. the date stated on the corrective tax document: Section 46e (3) (j); Section 46e (4) (h) point 4; Section 46e (5) (g) point 5; Section 46e (6) (g) point 2 of VAT Act).

Remark: Copies of all tax documents for which the tax base and tax have been corrected in the event of irrecoverable claims or a list of these documents with all the details stated on these documents (in accordance with Section 46e of VAT Act) must be attached as an annex to the related VAT Return (Section 46f (2) of VAT Act).

➤ **Debtor (recipient) – (taxable person registered for VAT):**

The item „datum povinnosti přiznat daň (DPPD)“/date of obligation to declared the tax in the part B.2. of the proper VAT Listings e-form:

- **Reduction of VAT deduction:** The debtor, who is registered for VAT, is obliged to adjust the related VAT deduction for the period (as of the date) in which he learned or should have learned and could have learned about the facts decisive for the correction of the reduction of the tax base and the relevant tax in case of irrecoverable claim (Section 74a (1) of VAT Act). If this period coincides with the period in which the related corrective tax document issued by the creditor/supplier was received (Section 46e of VAT Act), the debtor shall state in the related VAT Listings e-form and the item „datum povinnosti přiznat daň (DPPD)“/date of obligation to declare the tax - **the date of delivery (receipt) of the corrective tax document** (link to the reporting of the same date by the creditor according to Section 46f of VAT Act).
- **Increase of VAT deduction:** If the facts decisive for the correction of the subsequent increase in the tax base and the relevant tax (after previous reduction) arose in the case of irrecoverable claim, the debtor, who is registered for VAT, is entitled to correct the tax deduction at the earliest for the period in which the corrective tax document was delivered (Section 46e of VAT Act) within 3 years from the end of the tax period in which the relevant taxable supply (correction pursuant to Section 46 and follow. of VAT Act) is deemed to have taken place. To the related VAT Listings e-form and the item „datum povinnosti přiznat daň (DPPD)“/date of obligation to declare the tax - the debtor shall state the day when the facts decisive for the correction of the increase in the tax base and tax (Section 46f of VAT Act) occurred, i.e. **the day specified by the creditor/supplier on the corrective tax document:** Section 46e (3) (j); Section 46e (4) (h) point n. 4; Section 46e (5) (g) point n. 5; Section 46e (6) (g) point n. 2.

Remark: Corrections of tax deductions in case of cease of registration reported by the debtor pursuant to Section 79e of VAT Act in line 45 of the VAT Return are not included in the VAT Listings e-form (this is not a procedure pursuant to Section 74a of VAT Act, see chapter 1.2.).

For reporting corrections of the tax base and tax - for more details see the description of the content part A.4. and B.2. of VAT Listings e-form.

1.7. Incorrect statement of tax for another period of taxation (Section 104 of VAT Act):

When applying Section 104 (1) and (7) of VAT Act, it applies that only those decisive facts for assessing the tax, which are stated in the relevant period in the VAT Return, will always be stated within the VAT Listings e-form (i.e.: VAT Return = VAT Listings).

The tax administrator does not proceed in the sense of the provisions of Section 104 (1) and (7) of VAT Act, in the events defined in Section 104 (8) (a) through (d) of VAT Act. For these cases, it will then be necessary to submit a subsequent corrective VAT Listings e-form, both for the taxable period to which the facts decisive for assessing the tax correctly belonged and for the taxable period in which they were incorrectly declared.

1.8. Consequences of Breaches of Obligations Relating to VAT Listings e-form are determined by VAT Act (Section 101h (1) through (4)) - as follows:

If the payer does not submit a VAT Listings e-form within the deadline, he will be obliged to pay a fine in the amount of (Section 101h (1) of VAT Act):

- a) 1,000 CZK, if the VAT-payer files the VAT Listings without being called upon to do so (after the deadline)¹ and there is a delay in submission the VAT Listings e-form more than once in a given calendar year (Section 101j of VAT Act)²,
- b) 10,000 CZK, if the payer files the VAT Listings in the additional period after being called upon by the tax administrator to do so and there is a delay in submission the VAT Listings e-form more than once in a given calendar year (Section 101j of VAT Act)³.
- Remark: In the event that the payer does not in fact have an obligation to file a VAT Listings e-form pursuant to § 101c of the VAT Act, the fine pursuant to Section 101h (1b) of VAT Act does not arise.,*
- c) 30,000 CZK, if the payer fails to file the VAT Listings upon a call to change, supplement or confirm the data stated in the filed VAT Listings, or
- d) 50,000 CZK, if the payer fails to file the proper VAT Listings even in the additional period after being called upon by the tax administrator to do so.

In accordance with the Section 101h (2) of the VAT Act as amended from 2023, the amount of fines according to Section 101h (1) (b) through (d) of VAT Act are halved if:

- the payer is a natural person,
- to the date on which the obligation to pay this fine arose (i.e. there was a breach of the obligation in relation to the VAT Listings e-form), the tax period of the payer is a calendar quarter, or
- the payer is a limited liability company that has one partner, and this partner is a natural person; for the purpose of assessing the fulfilment of these conditions, the decisive day is:
 1. the first day of the calendar quarter in which the obligation to pay this fine arose (i.e. there was a violation of the obligation in relation to the VAT Listings e-form), or
 2. the day of establishment of this company, if this fact occurs after the decisive day according to point 1.

In the case of imposing fines according to Section 101h (1) (b) through (d) of VAT Act the payer is entitled to ask for their remission. The request/application for the remission of the fine may be submitted no later than 3 months from the day the payment assessment, upon which the decision to require payment of this fine was made, comes into legal effect. This deadline cannot be extended. The application is subject to an administrative fee (CZK 1,000) and its submission has a suspensive effect on the enforceability of the fine. Tax administrator may entirely or partially remit the fine (Section 101h (1) (b) through (d) of VAT Act), providing the VAT Listings failed to be submitted because of a reason, which may be justified with respect to the circumstances of the given case (i.e. these must be justified and exceptional). In such case, tax administrator is not bound by the petition of the payer and he will assess, among other things, the frequency of breaches of obligations in the administration of taxes (Section 101k of VAT Act)⁴. When assessing and deciding on an application for remission of a fine, the tax administrator proceeds in accordance with the valid

¹ The period of 5 days for late submission of a tax return / report without a fine pursuant to Section 250 of Tax Code does not apply to the VAT Listings e-form!

² The delays occurred before the effective date of the amendment to the VAT Act by Act No. 243/2016 (i.e. by 28 July 2016) are not taken into account and any related obligation to pay a fine pursuant to Section 101h (1) (a) of VAT Act, which was not decided by a payment order until the amendment to the VAT Act came into force, expires.

³ Exclusion of a fine for failure to submit VAT Listings e-form (Section 101j of VAT Act) extended by a fine according to Section 101h (1) (b) of VAT Act by amendment to the VAT Act for 2023 (Act No. 366/2022 Coll.).

⁴ Section 101k of VAT Act can also be applied for fines (Section 101h (1) (b) through (d) of VAT Act) incurred until the entry into force of the relevant amendment to the VAT Act (Act No. 243/2016; i.e. by 28 July 2016). In the event that the period for submission an application for remission began before the effective date of the amendment, this period shall not end earlier than 3 months from the date of entry into force of the amendment to the VAT Act.

wording of the Instruction GFR D-29 (Ref. no.: 111096/16/7100-20116-050484).

The tax administrator also has the option of imposing a fine of up to 50,000 CZK on the payer who does not change or complete incorrect or incomplete data - on the basis of the tax administrator's request to remove doubts by submission a subsequent corrective VAT Listings e-form (Section 101h (3) of VAT Act).

The tax administrator may also impose a fine up to 500,000 CZK on the VAT-payer that seriously obstructs or hinders VAT administration by failing to fulfil an obligation relating to VAT Listings (Section 101h (4) of VAT Act).

The tax administrator may require fulfilment of obligations related to VAT Listings until the expiry of the deadline for relevant VAT assessment.

1.9. Procedure following notification of a call for a proper or subsequent corrective VAT Listings e-form due to doubts as to the correctness or completeness of the originally submitted VAT Listings e-form:

In the event that the payer receives a call from the tax administrator:

- to submit a **proper** or **subsequent corrective** VAT Listings e-form pursuant to Section 101g (1) of VAT Act, the payer is obliged to respond to this call **within 5 days** from the date of notification; even if the payer is not obliged to submit VAT Listings e-form according to § 101c of VAT Act, he shall inform the tax administrator of this fact within this period by means of VAT Listings e-form (see below "Specific cases of submission of VAT Listings as the response to a call from the tax administrator" - point a);
- to submit a **subsequent corrective** VAT Listings e-form pursuant to Section 101g (2) of VAT Act, the payer is obliged to respond to this call **within 17 days**⁵ from date of delivery of the call into the data box⁶ or **within 5 working days** from the date of notification in other cases of delivery the call (Section 101g (3) of VAT Act).

The submission of a proper or subsequent VAT Listings e-form is considered as a valid response. In this reaction it is always necessary to fill in no. of the call (i.e. the whole reference number of the received summons, - in the format: 99999999/99/9999-99999-999999, including the specified separators).

Specific cases of submission of VAT Listings as the response to a call from the tax administrator:

- a) In the event that the payer is called by the tax administrator to submit a VAT Listings due to the fact that the payer did not submit it within the specified period, the payer shall, if he has an obligation under Section 101c of VAT Act, **files it within 5 days of the delivered call/summons** (Section 101g (1) of VAT Act). However, if the VAT-payer is convinced on the basis of the factual status known to him that he has not been obliged to file a VAT Listings pursuant to Section 101c of VAT Act for the period in question, he shall file a so-called "zero VAT Listings" in response to the tax administrator's call (summons). In this case the payer fills in the data on the "header" page („Záhlaví“) and on the "Payer" page („Plátce“) of the VAT Listings e-form. If it has been filled in **reference no. of the call/summons in the VAT Listings e-form** (i.e. the whole reference number of the received summons - in the format: 99999999/99/9999-99999-999999, incl. the specified separators), the payer has the

⁵ Applies to the calls issued from 1/1/2023 onwards. *For the calls issued to 31. 12. 2022 the response must be within 5 working days from the date of notification for all call delivery methods.*

⁶ The Data boxes – secure channel for official communication with state bodies. The Ministry of Interior is responsible for data boxes communication – see more: <https://www.mojedatovaschranka.cz/>

option to select from the drop-down menu: „Rychlá odpověď na výzvu“ volbu: – „Nemám povinnost podat kontrolní hlášení (KH)“ / "Quick response to the call" - option: “The payer has no obligation to submit VAT Listings for the period in question“. (see “Záhlaví/”Header” page of VAT Listings e-form available on the Tax Portal)

- b) In the event that the payer is called by the tax administrator to submit a subsequent corrective VAT Listings e-form due to doubts about the correctness or completeness of the originally submitted VAT Listings (Section 101g (2) of VAT Act, the payer is obliged **to file it within 17 days from date of delivery of the call into the data box or within 5 working days from the date of notification in other cases of delivery the call** (Section 101g (3) of VAT Act). The payer shall state in the subsequent corrective VAT Listings e-form all data from the original VAT Listings with the projection of corrections or with the addition of the required data (see the procedure according to 1.4. Chapter). However, if the payer is convinced of the correctness and completeness of the declared data in the original VAT Listings on the basis of the factual status known to him, he shall confirm these original data (without the need to re-enter them in the electronic form). In this case the VAT-payer fills in the data on the "header" page („Záhlaví“) and on the "Payer" page („Plátce“). If it has been filled in **reference no. of the call/summons in the VAT Listings e-form** (i.e. the whole reference number of the received summons - in the format: 99999999/99/9999-99999-999999, incl. the specified separators), the payer has the option to select from the drop-down menu: „Rychlá odpověď na výzvu“ volbu: - „Potvrzuji správnost naposledy podaného kontrolního hlášení (KH)“ / "Quick response to the call" - option: - „Hereby I confirm the correctness/completeness of the last submitted VAT Listings e-form“. (see “Záhlaví/”Header” page of VAT Listings e-form available on the Tax Portal)

Relevant consequences (penalties) of breaches of obligation related to the VAT Listings - see 1.8. Chapter.

1.10. How to fill in the data in the VAT Listings e-form:

The data (tax base and tax) are declared in the VAT Listings e-form in the principle of calculation set out in Section 37 of VAT Act (for calculating tax on supplies of goods and services), Section 37a of VAT Act (when the obligation to declare tax on payment received before the taxable supply) and Section 39 and 40 of VAT Act (upon receipt of a service provided by a person not established in the country or the acquisition of goods from another Member State).

The tax base and tax (in the Czech currency - CZK) can be stated in the VAT Listings in detail (including the penny item), or rounded to the whole crowns (CZK), resp. according to tax documents / records.

The provisions of Section 4 (8) of VAT Act apply to a possible conversion of foreign currency into CZK.

In the event that the tax document lists transactions falling under different regimes, it is necessary to break them down into the parts of the VAT Listings to which they belong (e.g. standard regime, reverse charge regime etc.).

In the case of the Instalment Schedule according to Section 31 of VAT Act or Payment Schedule according to Section 31a of VAT Act - each partial taxable transaction / related payment will be reported separately in the VAT Listings e-form for the period to which it belongs according to the date of taxable supply / date of payment receipt (with repeating of the tax document number – instalment/payment schedule). For more details, see the description in the content part of A.4. and B.2. of VAT Listings e-form.

Summary tax document according to Section 31b of VAT Act - specified for individual relevant parts of the VAT Listings e-form below.

2. Explanatory notes of the selected VAT Listings items:

Identification data (parts of VAT Listings e-form: "Záhlaví"/Heading and "Plátce"/Payer):

The payer (or a representative member of the group) fills in:

- Tax Office: „*Finančnímu úřadu pro / Specializovanému finančnímu úřadu*“ - the remaining part of the official name of the regional competent tax office is added (e.g. – „*hlavní město Prahu*“, - „*Jihočeský kraj*“, etc.). In the item „*Územní pracoviště v, ve, pro*“ („*Local Office*“) there will be stated seat of the local competent office where is or will be placed the file/tax records of a VAT-payer (Section 13 of the Act on Financial Administration of the Czech Republic).,
- „*Identifikace daňového subjektu*“/Identification of a taxpayer: the Tax Identification Number (DIČ/VAT ID) without prefix „CZ“, business name of legal entity / name and surname of natural person, registered seat of the legal entity / address of the place of residence of the natural person according to Section 13 (1) of Tax Code.,
- „*Typ daňového subjektu*“/Legal form of a taxpayer: natural person/legal entity (in case of group – the form of representative member is stated).,
- „*Druh kontrolního hlášení*“/The type of VAT Listings e-form to be submitted is indicated („*řádné*“/proper, „*následné*“/subsequent corrective, „*opravné*“/corrective). In the case of a subsequent corrective VAT Listings e-form, the relevant item shall state the date of finding out the reasons for submitting this report (Section 101f (2) of VAT Act) or reference number of the official call/summons received from the tax administrator (in the format: 99999999/99/9999-99999-999999, incl. separators), to which a follow-up response – subsequent corrective VAT Listings e-form is provided.,
- „*Období*“/Period for which the VAT Listings is submitted and the date of the VAT Listings filled in (see Chapters 1.3 and 1.5).,

- As contact information for purpose of VAT Listings is possible to state⁷:
 - o **ID datové schránky (ID of Data box)⁸**: if the payer or his representative has a data box available, otherwise it is appropriate to fill in:
 - o **E-mail**: This is an e-mail address provided by the payer or his representative in accordance with Section 101g (4) of VAT Act and it is explicitly intended for the purpose of sending documents issued by the tax administrator related to the VAT Listings only (§ 101g (4) of VAT Act).⁹
 - **Remark**: For the purposes of the VAT Listings, the tax administrator will always use one of the provided contacts: if the entity or its representative has access to a data box according to the relevant regulation - it has priority over the e-mail for the relevant contact (regardless the e-mail is provided). In the case of representation, the general rules set out in the Tax Code and related regulations apply.

⁷ Note: With .xml version No. 03.01.04 dated on 09.12.2020 of VAT Listings e-form, the items of "Contact information" ("Data box identifier" and "E-mail") **became optional fields**.

⁸ The Data boxes – secure channel for official communication with state bodies. The Ministry of Interior is responsible for data boxes communication – see more: <https://www.mojedatovaschranka.cz/>

⁹ Note: If the payer has access to the data box, but his representative does not, then with regard to Section 41 (1) of Tax Code (**delivery to a representative**) it is appropriate to include in the VAT Listings an e-mail intended for sending possible summons related to the VAT Listings. The Judgment of the Constitutional Court, file no. stamp Pl. ÚS 32/15 of 6 December 2016 and published in the Collection of Laws on 15 February 2017, repealed the provisions of Section 101g (5) of VAT Act (“fiction of delivery to an e-mail contact”).

If the payer (or his potential representative) neither have access to the data box nor e-mail contact stated for the purposes of Section 101g (4) of VAT Act, the tax administrator delivers documents related to the VAT Listings in accordance with the options defined by Tax Code (Section 39 and related of Tax Code).

- „Údaje o podepisující osobě (vyplní se jen v případě, že osoba je odlišná od daňového subjektu)“/Data on the signatory – **representative (to be filled in only if the person is different from the taxpayer)** - filling in predefined items: „typ podepisující osob“/type of signatory, „kód podepisující osoby“/signer's code, „příjmení/jméno/datum narození“/surname/first name/date of birth, „evidenční číslo osvědčení daňového poradce/název právnické osoby/IČ právnické osoby“/registration number of the tax advisor's certificate/name of the legal entity/ID number of the legal entity,
- „Fyzická osoba oprávněná k podpisu“/Natural person authorized to sign (**if the taxpayer or signatory is a legal entity**) with an indication of the relationship with the legal entity (e.g. executive head, authorized employee, etc.): surname, first name / relationship with the legal entity,
- „Kontaktní osoba“/Contact person: surname/first name/ telephone.
- The item „Rychlá odpověď na výzvu“ (Quick response to summons) and the relevant selection from the drop-down menu is filled in only in specific cases listed in the chapter 1.9., i.e. in response to the tax administrator's summons, when the VAT-payer is not obliged to submit an VAT Listings e-form or confirms the correctness and completeness of the last submitted VAT Listings e-form (i.e. it does not change any data).;
- „Číslo jednacích výzvy“/Reference number of the summons – it is filled in the case of the payer's response to the tax administrator's summons only.

Notice on the item "Ev. číslo daňového dokladu" / Tax document number of VAT Listings e-form:

In the item "Evidenční číslo daňového dokladu"/ Number of the tax document - the supplier and customer fill in the same data, i.e. the number of the tax document stated by the provider (supplier) on the tax document when it is issued!

From the point of view of the supplier creating "number of the tax document "it is suitable to use mainly alphanumeric characters, but it is also possible to use special characters (character restrictions are set within the description of the technical structure of the control report form, available on <https://www.mojedane.cz/> ; directly: Daňový portál : Popis struktury souborů: DPHKH1 (mfcz)).

From the point of view of the customer receiving the tax document, it is necessary to capture tax document number as accurately as possible as indicated on the tax document. However, as a minimum, the alphanumeric characters must be preserved in the correct order as they appear on the tax document.

„DIČ“: Tax Identification number – without prefix and spaces
 „VAT ID“: VAT Identification number of taxable person registered for VAT in another member state (code of member state and number)
 „DUZP“: datum uskutečnění zdanitelného plnění/date of taxable supply
 „DPPD“: datum povinnosti přiznat daň/date of obligation to declare the tax (VAT)
 „DUP“: datum uskutečnění osvobozeného plnění/date of exempt supply
 Date is always stated in the format: DD.MM.YYYY (e.g.: 02.03.2016, i.e. 10-digit item),

Základ daně/Tax Base 1:	tax base for basic VAT rate
Daň/VAT 1:	amount of VAT in the basic VAT rate
Základ daně/Tax Base 2:	tax base for first reduced VAT rate
Daň/VAT 2:	amount of VAT in the first reduced VAT rate
Základ daně/Tax Base 3:	tax base for second reduced VAT rate
Daň/VAT 3:	amount of VAT in the second reduced VAT rate

Remark: More detailed content explanatory notes – see the Chapter 3.

Detailed technical description of the structure of the VAT Listings e-form (including particular items) is available on the Tax Portal of the Financial Administration of the Czech Republic - here: [Daňový portál : Popis struktury souborů: DPHKH1 \(mfcr.cz\)](http://daňovyportál.mfcr.cz)

3. Content part of the VAT Listings e-form:

Part A.:

A. Transactions for which the payer is obliged to declare the tax and supplies in the domestic reverse charge regime

A.1. Realized taxable supplies in the domestic reverse charge regime, for which the recipient of the supply is obliged to declare the tax pursuant to Section 92a of VAT Act

The payer - supplier shall provide data for each individual taxable supply carried out in the domestic reverse charge regime. The sum of these transactions for the taxable period **corresponds to the line 25 of VAT return.**

The payer (supplier in the reverse charge regime) shall state in the line of VAT Listings e-form:

- „DIČ odběratele (kmenová část bez mezer)“ = **VAT ID of the customer** (recipient) (number without prefix “CZ” and spaces)
- „evidenční číslo daňového dokladu“ = **tax document number** (if VAT Listings is not submitted by the group, there must be no duplicate records of the number of tax document in lines with the same code of the subject of supply),
- „datum uskutečnění zdanitelného plnění“ „DUZP“ = **date of taxable supply** (taxable supply in the domestic reverse charge regime is declared by the supplier on the date of taxable supply, not on any received payments in advance – i.e. not before the taxable supply is carried out), – date in the format: DD.MM.YYYY (e.g.: 02.03.2016, tj. 10-digit item),
- základ daně = **tax base** and
- kód předmětu plnění = **code of subject of supply** in the domestic reverse charge regime (select a value from the drop down menu of VAT Listings e-form).

The payer can select appropriate code of supply of the drop down menu as follows:

1 – Zlato = Delivery of Gold (Section 92b (1) and (2) of VAT Act)

1a - Zlato - zprostředkování dodání investičního zlata = Gold - supply of investment gold intermediation (Section 92b (3) of VAT Act)¹⁰

3 - Dodání nemovité věci = Delivery of immovable items (Section 92d (1) of VAT Act)

3a - Dodání nemovité věci v nuceném prodeji = Delivery of Immovable Items under a court decision in forced sale (Section 92d (2) of VAT Act)

4 - Stavební a montážní práce = Provision of building or assembling work (Section 92e (1) of VAT Act)

4a - Stavební a montážní práce – poskytnutí pracovníků = Building or assembling work - workers provided to a VAT-payer for the construction or assembly work (Section 92e (2) of VAT Act)

5 - Zboží uvedené v příloze č. 5 = Delivery of goods stated in Annex No. 5 of VAT Act (Section 92c of VAT Act)

¹⁰ The codes of subject of supply no. 1a, 3a, 4a, 6 and 7 – in effective since 1. 7. 2017 – pursuant to VAT Act amendment in 2017.

- 6 - Dodání zboží poskytnutého původně jako záruka = **Delivery of goods provided as security in the execution of such a security** (Section 92ea (a) of VAT Act)
- 7 - Dodání zboží po postoupení výhrady vlastnictví = **Delivery of goods after the assignment of the reservation of ownership to the assignee, and the exercise of such a right by the assignee** (Section 92ea (b) of VAT Act)
- 11 - Povolenky na emise skleníkových plynů = **Greenhouse gas emission allowances**
- 12 - Obiloviny a technické plodiny = **Cereals and industrial crops**
- 13 - Kovy = **Metals**
- 14 - Mobilní telefony = **Mobile phones**
- 15 - Integrované obvody = **Integrated circuits**
- 16 - Přenosná zařízení pro automatizované zpracování dat = **Portable devices for automated data processing**
- 17 - Videoherní konzole = **Video game consoles**
- 18 – Dodání certifikátů elektřiny = **Delivery of electricity certificates**¹¹
- 19 – Dodání elektřiny soustavami nebo sítěmi obchodníkovi = **Delivery of electricity through systems or networks to a trader**
- 20 - Dodání plynu soustavami nebo sítěmi obchodníkovi = **Delivery of gas through systems or networks to a trader**
- 21 – Poskytnutí vymezených služeb elektronických komunikací = **Provision of specified electronic communications services**

If several types of transactions (falling under different codes of supply) are listed on one tax document, it is necessary to divide each transaction code into a separate line (indicating with the same number of the tax document).

A.2. Received taxable supplies, for which the payer as recipient is obliged to declare the tax pursuant to Section 108 (2) and (3) (Section 24, 25) of VAT Act, (in the case of received supplies pursuant to Section 108 (3) (b) of VAT Act these are supplies received from 29 July 2016 and onwards)

Part A.2. of VAT Listings e-form is filled in by the payer who acquires goods from another member state (Section 25 of VAT Act), **i.e. lines of VAT Return: 3, 4 a 9 – it shall be provided:**

- the tax base and output tax according to the rate of acquired goods from another member state pursuant to Section 16 (not Section 65!) of VAT Act and also tax base and output tax in case of relocation of goods from another member state pursuant to Section 16 (3) of VAT Act.;
- the tax base and output tax when acquiring goods from another Member State by the buyer in the form of a simplified procedure pursuant to Section 17 (6) (e) of VAT Act (the buyer is obliged to declare the tax for the goods delivered by the intermediary – triangular transaction).;
- the tax base and output tax on the acquisition of a new means of transport by the payer from a person registered for VAT in another Member State pursuant to Section 19 (3) of VAT Act.;
- the tax base and output tax on acquisition of a new means of transport by the payer from a person not registered for VAT in another member state pursuant to Section 19 (4) of VAT Act.

Part A.2. of VAT Listings e-form is also filled in by the payer to whom non-established person supplies goods or services with the place of supply in the country (Section 24 of VAT Act), - i.e.: delivery of goods, provision of services according to Section 9 through 10d of VAT Act, delivery of goods with installation and assembly or delivery of goods by systems and

¹¹ The codes of subject of supply no. 18, 19, 20 – in effective since 1. 2. 2016 and the code no. 21 in effective since 1. 10. 2016 – according to the relevant legislative approval of the reverse charge regime for particular deliveries.

networks (gas, electricity, heat or cold) – i.e. lines of VAT Return 5 and 6, or line 12, 13 of VAT Return – it shall be provided:

- the tax base and output tax according to the rate of service received from the taxable person registered for VAT in another member state with place of supply in the country pursuant to Section 9 (1) of VAT Act (and possibly from provided payment in advance, - in this event - if the supply is known with sufficient certainty at the time of the payment provided, Section 20a and 24 of VAT Act), if its acquisition has given rise to the obligation to declare and pay tax pursuant to Section 108 (3) (a) of VAT Act, (lines 5 and 6 of the VAT Return);
- the tax base and output tax on supplies provided by a non-established taxable person with place of supply in the country (listed on lines of VAT Return 12 and 13), if the obligation to declare and pay VAT arose by their receipt or provision of payment in advance under Section 108 of VAT Act (in the case of advance payment - if taxable supply is known with sufficient certainty at the time of payment - Section 20a and 24 of VAT Act). For example:
 - o service pursuant to Section 10 through 10d of VAT Act,
 - o goods with assembly or installation pursuant to Section 7 (6) of VAT Act,
 - o gas, electricity, heat or cold pursuant to Section 7a (1) or (3) of VAT Act;
 - o service pursuant to Section 9 (1) of VAT Act received from foreign taxable person
 - o goods acquired by the payer from a non-established taxable person pursuant to Section 24, resp. 108 (3) (b) of VAT Act (e.g. goods of non-established taxable person physically located in the country and supplied to the payer with place of supply in the country) = this regime shall apply only to taxable transactions received from 29 July 2016 onwards.
 - o etc.

The payer shall state the received taxable transactions, for which he is obliged to declare tax according to Section 108 (2) and (3) of VAT Act, in the VAT Listings e-form (part A.2.) for the period in which he became obliged to declare tax according to Section 24 or 25 of VAT Act (i.e. according to the date of the obligation to declare the tax - regardless of whether he has a tax document at this moment).

If on the basis of a later received tax document the payer finds changes in the value of the tax base (i.e. also the tax) from the transaction in question, he should state this change to the proper VAT Listings e-form for the period when he received the tax document (according to the date of issue of the tax document). The payer states only the difference from the originally declared values, or cancellation the original line and a new one containing the full correct value of the transaction. In the event that no value changes are presented later by the received tax document, the payer no longer states the transaction in duplicate in the VAT Listings (i.e. he does not add only the document number, etc.).

The payer fills in the line of A.2. part of VAT Listings e-form as follows:

- „Identifikaci dodavatele“ = **Identification of supplier**: VAT ID of supplier¹² from another member state (including prefix of member state and number without spaces – e.g. Germany: „DE12345678“). In the case that a supplier does not have any VAT ID i.e. EU VAT ID, (it can be, for example, the tax identification number of a taxable person from another Member State or the identification of a foreign taxable person, or in selected cases the relocation of goods according to Section 16 (3) of VAT Act.) – in this cases the item „Identifikace dodavatele“/Identification of supplier remains empty,

¹² Remark: With regard to the withdrawal of the United Kingdom from the EU (BREXIT) from 1 January 2021, the e-form of VAT Listings implements the option of filling in a VAT ID for Northern Ireland (i.e. VAT ID with the prefix "XI" - for transactions carried out from 1. 1. 2021 and onwards).

- „evidenční číslo daňového dokladu“ = **number of tax document (stated on the tax document)**, if the payer does not have a tax document available the item “Ev. číslo daňového dokladu”/number of tax document leaves empty (or the number from the payer's internal database may be provided),
- datum povinnosti přiznat daň („DPPD“) = **date of obligation to declare the tax** – in the format: **DD.MM.YYYY**, i.e. 10-digit item – pursuant to **Section 24** of VAT Act (i.e. as of the date of the taxable supply or as of the date of the payment provided, if the taxable supply is known with sufficient certainty as of the date of payment provided - Section 20a of VAT Act); pursuant to **Section 25** of VAT Act (as of the fifteenth day in the month following the month in which the goods were acquired. However, if the tax document is issued prior to the fifteenth day of the month following the month in which the goods were acquired, the payer becomes obliged to declare the tax as of the day the tax document was issued. In the case of acquisition of goods from another Member State according to Section 16 (3) of VAT Act, i.e. relocation of goods to the country from another Member State, the obligation to declare tax on the day of relocation to the country arises).,
- **the tax base and the tax** - If there are several transactions at different tax rates on the tax document, the individual items of the tax base and the relevant tax attributable to a specific tax rate are broken down separately, but in one line of the VAT Listings e-form (i.e. for one tax document). Data must be given in Czech currency (CZK).

Example:

Číslo řádku/number of line	Identifikace dodavatele/Identification of supplier (VAT ID)	Ev. číslo daňového dokladu/Number of tax document	DPPD**	Tax Base 1 (for basic VAT rate)	Tax 1 (basic VAT rate)	Tax Base 2 (for first reduced VAT rate)	Tax 2 (first reduced VAT rate)	Tax Base 3 (for second reduced VAT rate)	Tax 3 (second reduced VAT rate)
1	DE12345697	201612365	04.02.2016	200	42	200	30	150	15

**Datum povinnosti přiznat daň/the date of obligation to declare the tax (pursuant to Section 24 or 25 of VAT Act).

A.3. Realized supplies in the special regime of investment gold pursuant to Section 101c (c) point 2 of VAT Act

This part of VAT Listings e-form is filled in by the payer who delivered investment gold exempt from VAT with place of supply in the country for another payer (or non-taxable person) under the special regime of investment gold (Section 92 of VAT Act), for which the payer is entitled to VAT deduction under Section 92 (6) (b) and (c) of VAT Act.

- The payer declares for each particular delivery: **Identification of customer – Tax Identification Number/or VAT ID** (code of member state and the number); - If a customer does not have any Tax Identification Number (or VAT ID – in case of person registered for VAT in another member state) the item remains empty (e.g. non-taxable natural person, or taxable person who has neither domestic Tax Identification Number nor VAT ID – registration for VAT) and **in these cases it must be stated further: name and surname or business name, date of birth** (in the format: DD.MM.YYYY, i.e. 10-digit item, by a non-taxable natural person) and **place of residence or registered office of the recipient of the delivery** (the field for the place of residence / registered office shall contain data - separated by a comma: street and descriptive number or reference number of building, town/city, postal code, state).

Remark: If the item " Identifikace odběratele DIČ/VAT ID"/Customer identification Tax Identification Number/VAT ID is filled in, then the items concerning "name and surname / business name /, date of birth and place of residence / registered office" - are no longer filled in. Conversely, if the item Identifikace odběratele DIČ/VAT

ID"/Customer identification Tax Identification Number/VAT ID is not filled in, the following fields become mandatory fields: "name and surname / business name /, date of birth (for a non-taxable natural person) and place of residence / registered office".;

- „evidenční číslo daňového dokladu“ / **Number of Tax Document**;
- „datum uskutečnění osvobozeného plnění („DUP“)" / **date of exempt delivery** – in the format: DD.MM.YYYY, i.e. 10-digit item;
- **amount of exempt supply** which must be declared in cumulative **line 26 of VAT Return as well.**

Fill in the data from the tax document - one line = one tax document.

In the case of issuing a summary tax document (Section 31b of VAT Act), i.e. a document for several separate taxable transactions carried out by the payer for the same person **within a calendar month** (see summary document options according to Section 31b of VAT Act), the payer shall state the total value of the document in the VAT Listings e-form line and in the field „datum uskutečnění osvobozeného plnění („DUP“)" / date of exempt delivery he shall state the last (calendar) date of delivery stated on the document.

Example – the customer without Tax identification number/VAT ID (e.g. non-taxable natural person):

Číslo řádku/ Number of line	Identifikace odběratele/ Identification of customer	Odběratel bez DIČ/VAT ID /Customer without tax identification number or VAT ID			Ev. číslo daňového dokladu/Number of tax document	DUP/ date of exempt delivery	Hodnota osvobož. Plnění/ amount of exempt delivery
	DIČ/VAT ID Tax Identification Number/VAT ID	Jméno a příjmení/ Obchodní jméno/Name and Surname/Business name	Datum narození/ Date of birth	Místo pobytu/Sídlo/ Place of residence/registered office/seat			
1		Alois Novák	10.05.1954	Sluneční 5, Praha 4, 14900, Česká republika	201601A3	18.01.2016	35000

A.4. Realized taxable supplies and received payments with the obligation to declare tax pursuant to Section 108 (1) of VAT Act in the amount above of CZK 10,000, including VAT and all corrections made in connection with irrecoverable claims regardless of the threshold amount

Part A.4. is filled in by the payer who carries out the taxable supply (or receives payment) delivery of goods or provision of services with the place of supply in the country (Section 13, 14 of VAT Act - the lines of VAT Return: 1, 2), where the sum of amounts of all transactions or received payments reported on the tax document exceeds the threshold of CZK 10,000 including VAT (= the total amount of the tax document including VAT exceeds the determined threshold - regardless of the VAT regime of the affected transactions¹³), including special schemes when meeting the threshold (i.e. special scheme for a travel service pursuant to Section 89 of VAT Act,

¹³ The detailed case explanation for assessment the threshold to the part A.4. of VAT Listings e-form - in the sum including VAT, the tax document as a whole is assessed:

Example 1.: Realized transactions in the domestic reverse charge regime (Section 92a and follow. of VAT Act) - listed on the document together with transactions in the standard VAT regime - these first ones are reported in the Part A.1. of VAT Listings e-form, but they also enter into the sum of transactions from a specific tax document - to assess the threshold in question

Example 2.: Similarly, the sum for assessment the threshold also includes exempt transactions (or which are not subject to VAT, etc.) stated on the tax document together with taxable transactions pursuant to Section 108 (1) of VAT Act.

margin scheme pursuant to Section 90 of VAT Act - for the assessment of the threshold the whole amount of supply is considered) - for the person - recipient:

- **Payer.**
- **Taxable person (not registered for VAT).**
- **Non-taxable legal person (Section 28 (1) (a) of VAT Act).**

Fill in the data from the tax document (or directly from the records for the purposes of value added tax ¹⁴) - one line = one tax document.

In the case of special types of tax documents such as the **instalment schedule** (Section 31 of VAT Act) and **payment schedule** (Section 31a of VAT Act), the sum of all individual partial supplies / payments stated on these documents is considered to meet the threshold (CZK 10,000 incl. VAT). However, the individual supplies / payments received from these relevant documents - are stated separately in the line of A.4. of VAT Listings e-form - according to the actual status of supply/received payment (*individual supplies / received payments do not have to reach the determined threshold, but if they are from a tax document that exceeds the threshold in the total, they are reported in the line A.4. of VAT Listings e-form*).

In the case of an issued **summary tax document** (Section 31b of VAT Act), i.e. a document for several separate taxable transactions (or payments received), which the payer carries out for the same person within a calendar month (see the summary document options according to Section 31b of VAT Act) – the payer declares the supplies from the document in one line of VAT Listings e-form broken down according to particular VAT rates (tax base and VAT related to the relevant rate) and he declares the last (calendar) date of the taxable supply stated on the document relating to the period for which VAT Listings e-form is submitted - in the item „datum povinnosti přiznat daň“ („DPPD“)/date of obligation to declare the tax, i.e. the day of supply or receipt of payment (if the taxable supply is known with sufficient certainty at the time of receipt of the payment - Section 20a of VAT Act).

For the **summary tax document** declared in section A.4. of VAT Listings e-form the threshold must be met (CZK 10,000 incl. VAT) - the amounts of all taxable supplies (or payments received) are added up on the summary tax document.

Special scheme for a travel service (Section 89 of VAT Act) and margin scheme (Section 90 of VAT Act):

The payer specifies from the menu of possible flags whether or not it is data related to the special schemes in question and, if so, which special scheme it is (in the line of VAT Listings e-form for part A.4.), (*by default value "0 - standard VAT regime"*):

0 – běžné plnění/Standard VAT regime

1 - § 89 – zvláštní režim pro cestovní službu/Section 89 of VAT Act special scheme for a travel service

2 - § 90 – zvláštní režim pro použité zboží/Section 90 of VAT Act margin scheme.

In the case of special schemes (Section 89, 90 of VAT Act), the tax base (margin less margin tax) and VAT calculated on margin are stated in the VAT Listings e-form (data from line no. 1, 2 of VAT Return covering the mentioned special schemes). I.e. data that the payer has in his records kept for the purposes of value added tax (Section 100 of VAT Act), because in accordance with Section 89 (14) and Section 90 (14) of VAT Act, the data concerning the margin are not stated separately on the tax document (exception is tax document on the sale

¹⁴ Especially for the purposes of special regimes (Section 89 and 90 of VAT Act) - here data from records for VAT purposes, but relating to a specific document issued for a taxable supply (or received payment) carried out under the special regimes in question.

of a motor vehicle for a person with a disability - for more details see Section 90 (14) of VAT Act).

Remark: Within the special scheme for travel service (Section 89 of VAT Act) with effect (for the tax period) as from 1 January 2022, the obligation arises to declare the tax also on advanced payments received from customers before the date of taxable supply (Section 89 (4) of VAT Act); declared in line 1, 2 of VAT Return. In the part A.4. of VAT Listings e-form, these advanced received payments (resp. margin from advanced payment and relevant VAT) are reported according to their amount (if the threshold 10.000,- CZK is met of the whole amount of received payment) and according to the person of the recipient / customer specified for the part A.4. of VAT Listings e-form.

Example of declaration of the special scheme for a travel service - part A.4. of VAT Listings e-form:

The payer provided to another payer a travel service for CZK 12,420. It applies a special scheme for a travel service according to Section 89 of VAT Act. **The payer determines margin for each travel service separately**¹⁵. The margin is CZK 2,420 (the amount of purchased services and goods was CZK 10,000). Only the amount of the margin enters in to the VAT Listings e-form:

Číslo řádku	DIČ odběratele	Ev. číslo daňového dokladu	DPPD*	Základ daně 1 (základní sazba DPH)	Daň 1 (základní sazba DPH)	Základ daně 2 (první snížená sazba DPH)	Daň 2 (první snížená sazba DPH)	Základ daně 3 (druhá snížená sazba DPH)	Daň 3 (druhá snížená sazba DPH)	Kód režimu plnění	Opravy u nedobytné pohledávky
No. of Line	Tax Identification number of customer	No. of tax document	Date of obligation to declare the tax	Tax Base 1 (Basic VAT rate)	Tax 1 (Basic VAT rate)	Tax Base 2 (first reduced VAT rate)	Tax 2 (first reduced VAT rate)	Tax Base 3 (Second reduced VAT rate)	Tax 3 (second reduced VAT rate)	Code of VAT regime	Corrections of irrecoverable claims
1	123456789	2016A013	02.05.2019	2000	420					1 - § 89	

*datum povinnosti přiznat daň/date of obligation to declare the tax

Remark: In case that the payer applies in the special scheme for a travel service the provision of Section 89 (19) of VAT Act, it does not apply the above (regarding special schemes) and the payer proceeds in the manner of reporting the relevant transactions concerned in accordance with the mentioned provision.

Corrections made in connection with irrecoverable claims:

All corrections of the tax base and related taxes made pursuant to Section 46 and follow. of VAT Act and corrections of the amount of tax pursuant to Section 44 of the VAT Act as amended by 31 March 2019 - regardless of the threshold – are declared in the part A.4. of VAT Listings e-form:

➤ **Section 44 of the VAT Act as amended by 31. 3. 2019:**

Pursuant to the original Section 44 of VAT Act, as amended by 31 March 2019, the payer proceeds with the correction of the amount of tax on receivables from debtors in insolvency proceedings if the related insolvency proceedings in which the court decided to declare bankruptcy on the debtor's property were initiated before

¹⁵ For services reported in the special scheme for travel service (Section 89 of VAT Act) with the date of taxable supply starting from 1 January 2022, in accordance with the effective wording of VAT Act, a margin is always set only for each individual travel service provided (the possibility to set a margin in aggregate for more travel services provided in within one tax period ended on 31 December 2021).

1. 4. 2019 (i.e. before the entry into force of the amendment to the VAT Act 2019). The procedure for filling in data still applies to these cases:
 Correction **of the amount of tax** on receivables from debtors in insolvency proceedings pursuant to Section 44 of the VAT Act as amended by 31 March 2019 - the creditor (supplier) states a tax correction pursuant to Section 44 (3) of the VAT Act as amended by 31 March 2019 with a negative sign (*if the creditor meets the conditions under Section 44 (1) (a) through (d) of the VAT Act, as amended by 31 March 2019*). The payer does not correct or state the tax base, but **only the tax** (the creditor fills in only the item "Daň 1/2/3"/Tax - according to the relevant rate). In the case of the procedure pursuant to Section 44 (6) (7) or (8) of the VAT Act, as amended by 31 March 2019 - correction of the amount of tax with a positive sign (principle of declaration in accordance with the VAT Return).

In the XML structure of VAT Listings e-form (in the line) – the creditor (supplier) selects the option: „A“ – jedná se o opravu podle § 44 ZDPH ve znění do 31. 3. 2019“/“A“ – it is a correction pursuant to Section 44 of the VAT Act as amended by 31 March 2019 (by default the item is set to "as empty").

Example of taxable supply in the tax base amount CZK 2,000,- in basic VAT rate, correction pursuant to Section 44 (3) of the VAT Act as amended by 31 March 2019 (tax reduction):

Číslo řádku	DIČ odběratele	Ev. číslo daňového dokladu	DPPD*	Základ daně 1 (základní sazba DPH)	Daň 1 (základní sazba)	Základ daně 2 (první snížená sazba DPH)	Daň 2 (první snížená sazba DPH)	Základ daně 3 (druhá snížená sazba DPH)	Daň 3 (druhá snížená sazba DPH)	Kód režimu plnění	Opravy u nedobytné pohledávky
No. of Line	Tax Identification number of customer	No. of tax document	Date of obligation to declare the tax	Tax Base 1 (Basic VAT rate)	Tax 1 (Basic VAT rate)	Tax Base 2 (first reduced VAT rate)	Tax 2 (first reduced VAT rate)	Tax Base 3 (Second reduced VAT rate)	Tax 3 (second reduced VAT rate)	Code of VAT regime	Corrections of irrecoverable claims
1	123456789	2016A013	01.10.2019		-420					0	A

*datum povinnosti přiznat daň/date of obligation to declare the tax: for Section 44 of the VAT Act, as amended by 31 March 2019 - this is the date of delivery of the tax document or written notification to the debtor/recipient

➤ **Section 46 and follow. of VAT Act:**

The creditor (supplier) proceeds according to Section 46 and follow. of VAT Act in the event that the facts decisive for the correction of **the tax base and tax** on irrecoverable claims (e.g. commencement of execution, commencement of insolvency proceedings) occurred from 1 April 2019 (i.e. from the effect amendments to the VAT Act 2019), even if the original taxable supply took place before this date.

The creditor **corrects the value in the amount of the tax base and the tax (i.e. both of these items)** assessed from the non-received payment of the related taxable supply (§ 46a and follow. of VAT Act).

**The principle of filling in for individual possibilities of corrections
pursuant to Section 46 and follow. of VAT Act:**

Basic correction:

- **Section 46 (1) of VAT Act: negative sign (-) in the case of correction of tax base and tax in VAT Listings e-form – according to the particular possibilities determined by Section 46 (1) of VAT Act.**

New separate reason for correcting the tax base and tax:

Cases where to the original reason for the correction of the tax base pursuant to Section 46 (1) of VAT Act arises another new separate reason for the correction pursuant to Section 46 (1) of VAT Act:

- **Section 46 (2) (a) of VAT Act: it leads to the obligation to increase the corrected tax base and tax = **positive value of the correction (+)** of the tax base and tax in VAT Listings e-form (i.e. reduction of the correction)**
- **Section 46 (2) (b) of VAT Act: it leads to the justification of a further reduction of the corrected tax base and tax = correction of the tax base and tax **with a negative sign (-)** in VAT Listings e-form (i.e. increase of the correction).**

For corrections to the tax base pursuant to Section 46 (2) of VAT Act, it also applies that the correction of the tax base cannot be made to the extent of the correction of tax base and related corrections have already been made and the creditor must take into account all changes of tax base made previously when assessing amount of another correction in the case of an irrecoverable claim and corrections or changes related to it.

Change in the amount of the tax base correction determined by a qualified estimate (Section 46b of VAT Act):

The original amount of the correction determined by a qualified estimate is deducted from the newly determined actual amount of the correction and the resulting **difference** is:

- **positive - Section 46b (3) (a) of VAT Act then: negative sign (-) for correction of the tax base and tax in VAT Listings e-form (increase of the correction)**
- **negative - Section 46b (3) (b) of VAT Act then: positive value (+) for the correction of the tax base and the tax in VAT Listings e-form (reduction of the correction).**

Additional correction of the tax base in the case of an irrecoverable claim (§ 46c of VAT Act) - correction of the previous already made corrections of the tax base and tax:

The newly determined tax base after the change is deducted from the original applied value of the tax base correction and the resulting **difference** is:

- **positive - Section 46c (5) (a) of VAT Act then: positive value (+) for the correction of the tax base and the tax in VAT Listings e-form (reduction of the correction)**
- **negative - Section 46c (5) (b) of VAT Act then: negative sign (-) for the correction of the tax base and the tax in VAT Listings e-form (increase of the correction).**

Cancellation of the correction of the tax base in the case of an irrecoverable claim (Section 46d of VAT Act): cancellation of the correction of the tax base pursuant to Section 46d (1) of VAT Act will be made by the creditor in the amount of the last known not received payment = **positive value (+)** for the correction of the tax base and tax in VAT Listings e-form.

In the XML structure of VAT Listings e-form (in the line) – the creditor (supplier) selects the option: „P” – jedná se o opravu podle § 46 a násl. ZDPH/“P” – it is a correction pursuant to Section 46 and follow. of VAT Act” (by default the item is set to "as empty").

Example for a taxable supply in the amount of CZK 2,000 in the basic VAT rate, the non-received payment is CZK 1,000. Correction pursuant to Section 46 (1) and Section 46a of VAT Act: reduction of the tax base and the tax of the taxable supply made in the amount of the tax base determined from the non-received payment:

Číslo řádku	DIČ odběratele	Ev. číslo daňového dokladu	DPPD*	Základ daně 1 (základní sazba DPH)	Daň 1 (základní sazba)	Základ daně 2 (první snížená sazba DPH)	Daň 2 (první snížená sazba DPH)	Základ daně 3 (druhá snížená sazba DPH)	Daň 3 (druhá snížená sazba DPH)	Kód režimu plnění	Opravy u nedobytné pohledávky
No. of Line	Tax Identification number of customer	No. of tax document	Date of obligation to declare the tax	Tax Base 1 (Basic VAT rate)	Tax 1 (Basic VAT rate)	Tax Base 2 (first reduced VAT rate)	Tax 2 (first reduced VAT rate)	Tax Base 3 (Second reduced VAT rate)	Tax 3 (second reduced VAT rate)	Code of VAT regime	Corrections of irrecoverable claims
1	123456789	2016A013	02.05.2020	- 1000	- 210					0	P

*datum povinnosti přiznat daň/date of obligation to declare the tax: the day of delivery of the tax document (§ 46e of VAT Act) to the debtor/recipient in the event that the tax base and tax are reduced by the correction

*

The item: „Opravy u nedobytné pohledávky“/ Corrections of irrecoverable claims in the line of A.4. part of VAT Listings e-form - the XML structure of VAT Listings e-form in effective since: 1 October 2019

The item: „Opravy u nedobytné pohledávky“/“Corrections of irrecoverable claims“ drop-down menu:

"N" – nejedná se o opravu nedobytné pohledávky/It is not a correction of an irrecoverable claim

"P" – jedná se o opravu podle § 46 a násl. ZDPH/It is a correction pursuant to Section 46 and follow. of VAT Act

"A" – jedná se o opravu podle § 44 ZDPH ve znění do 31. 3. 2019/It is a correction pursuant to Section 44 of the VAT Act as amended by 31 March 2019

In the case of selected options:

"P" – jedná se o opravu podle § 46 a násl. ZDPH/ It is a correction pursuant to Section 46 and follow. of VAT Act – the creditor (supplier) fills in the values of the correction of the tax base and related tax (and other necessary items) in the line of VAT Listings e-form

"A" – jedná se o opravu podle § 44 ZDPH ve znění do 31. 3. 2019/ It is a correction pursuant to Section 44 of the VAT Act as amended by 31 March 2019 – the creditor (supplier) fills in only the values of the tax correction (and other necessary items of the line), the item "tax base" will be closed for this option.

*

The payer fills in the line of A.4. part of VAT Listings e-form as follows:

- DIČ odběratele = **Tax Identification number of customer** (without „CZ“ prefix) – compulsory item (it shall be stated VAT ID or Tax identification number pursuant Section 130 of Tax Code in case of persons not registered for VAT or non-taxable legal persons). Remark: **In special cases, if the customer does not have a domestic Tax Identification number, the supply shall be entered in the Part A.5. of VAT Listings e-form, regardless of the threshold amount!** (e.g. non-established taxable person, foreign persons: these may be special cases where the place of supply is in the Czech Republic - for example, the service of passenger transport in the domestic territory, delivery of goods without transport in the domestic territory, etc.). **Alternatively, there may be cases where the customer does not provide his Tax Identification number and he is considered to act as a non-taxable natural person.,**
- evidenční číslo daňového dokladu = **Number of tax document** (if VAT Listings e-form is not being submitted by the VAT group, the number of tax document must not be indicated in duplicate in the line with the same code of regime of supply or in the line with the same date of obligation to declare the tax "DPPD"),
- datum povinnosti přiznat daň („DPPD“) = **date of obligation to declared the tax** (pursuant to Section 20a of VAT Act: the date of the taxable supply or the date of receipt of the payment - i.e. incl. any payments received in advance, - if the taxable supply is known with sufficient certainty at the time of receipt of the payment, Section 20a (2) and (3) of VAT Act) – date in the format: DD.MM.YYYY, i.e. 10-digit item,
- základ daně = **tax base** (except for the correction pursuant to Section 44 of the VAT Act as amended by 31 March 2019) **and tax**, which the payer is obliged to declare in the line 1 or 2 of VAT Return. If there are several taxable supplies at different VAT rates on the tax document, the individual items of the tax base and the relevant tax attributable to a specific VAT rate will be stated separately, but in one line of VAT Listings e-form (i.e. for one tax document) - see similar example to the part A.2.,
- specifikace kódu režimu plnění = **specification of code of VAT regime**: 0 - běžné plnění/Standard VAT Regime; 1 - § 89 ZDPH (zvláštní režim pro cestovní službu)/Section 89 of VAT Act special scheme for a travel service; 2 - § 90 ZDPH (zvláštní režim pro použité zboží)/Section 90 of VAT Act margin scheme,
- specifikace opravy u nedobytné pohledávky = **specification of correction of irrecoverable claims** (Section 46 and follow. of VAT Act and Section 44 of the VAT Act as amended by 31 March 2019), if the data to be filled in the line relates to the these corrections.

Remark:

In the case of corrections of taxable supplies pursuant to Section 42 of VAT Act - these are reported in part A.4. of VAT Listings e-form with respect to the determined threshold, i.e. the absolute value of the correction (CZK 10,000,- incl. VAT and above).

A.5. Other realized taxable supplies and received payments with the obligation to declare tax pursuant to Section 108 (1) of VAT Act in the amount up to of CZK 10,000, including VAT, or taxable supplies for which the obligation to issue a tax document did not arise

In the part A.5. of VAT Listings e-form is presented in one line cumulatively for the period for which VAT Listings is being submitted (i.e. month or quarter): - a summary of the tax base and tax on taxable supplies (or payments received) - for the supply of goods or provision of services **with a place of supply in the Czech Republic**¹⁶ separated according to the individual VAT rates:

¹⁶ Selected supplies with the place of supply in the country (CZ), for which the tax is declared in the special regime of one administrative place/One Stop Shop (Section 110a et seq. of VAT Act), these are not reported in VAT Listings e-form (see chapter 1.2.).

These are transactions for which the payer has issued tax documents (Section 28 of VAT Act) and simplified tax documents (Section 30 of VAT Act):

- supplies carried out for payers or taxable persons not registered for VAT and non-taxable legal persons – in the amount up to of CZK 10,000 including VAT,
- supplies with place of supply in the country for non-established taxable or non-taxable persons or foreign persons, who do not have a domestic Tax Identification Number (here regardless of the threshold amount),
- cases where the payer is not obliged to issue a tax document for the supply (i.e. a non-taxable natural person) but he is obliged to declare the tax,
- any own documents of use (Section 32 of VAT Act),
- an amount of the margin for supplies carried out (or for advanced received payments)¹⁷ in the special scheme pursuant to Section 89 (special scheme for a travel service) and an amount of the margin for supplies carried out pursuant to Section 90 (margin scheme), which are not reported in the part A.4. of VAT Listings e-form (regardless of the person of the recipient); into the part A.5. of VAT Listings e-form the payer shall also state the margin determined for the taxable period in accordance with the Section 90 (4) of VAT Act (in this case, regardless of the threshold amount)¹⁸,
- corrections of relevant taxable supplies pursuant to Section 42 of VAT Act with an absolute value of up to CZK 10,000, including VAT, or corrections for which a corrective tax document has not been issued (e.g. Section 89 (18) of VAT Act).

Resp. these are all supplies or received payments with the obligation to declare tax according to Section 108 (1) of VAT Act, which are not listed in the part A.4. of VAT Listings e-form, incl. other above mentioned.

Example:

Základ daně 1 (základní sazba DPH)	Daň 1 (základní sazba DPH)	Základ daně 2 (první snížená sazba DPH)	Daň 2 (první snížená sazba DPH)	Základ daně 3 (druhá snížená sazba DPH)	Daň 3 (druhá snížená sazba DPH)
Tax Base 1 (Basic VAT rate)	Tax 1 (Basic VAT rate)	Tax Base 2 (first reduced VAT rate)	Tax 2 (first reduced VAT rate)	Tax Base 3 (second reduced VAT rate)	Tax 3 (second reduced VAT rate)
5000	1050	2500	375	1000	100

These are taxable supplies also filled in the lines 1, 2 of VAT return.

Part B:

B. Received taxable supplies with the place of supply in the country

B.1. Received taxable supplies in the domestic reverse charge regime, for which the recipient is obliged to declare the tax pursuant to Section 92a of VAT Act

The payer shall provide data for each individual taxable supply received in the domestic reverse charge regime, **the summary of which he shall state in the lines 10 or 11 of VAT return.**

¹⁷ Advanced received payments from customers as from 1 January 2022 onwards (Section 89 (4) of VAT Act).

¹⁸ The procedure under the Section 89 (3) Third Sentence of VAT Act as amended by 31. 12. 2021, i.e. a margin determined for taxable period in special regime for travel service (A.5. part of VAT Listings e-form regardless of the threshold) is applicable for travel service with the date of taxable supply until 31 December 2021. As from 1 January 2022, a margin is set for each travel service separately (Section 89 (3) of VAT Act).

The payer (the recipient of the supply in the domestic reverse charge regime) shall enter in the line of VAT Listings e-form:

- „DIČ dodavatele (kmenová část)“ = **VAT ID of the supplier** (number without prefix “CZ” and spaces),
- „evidenční číslo daňového dokladu“ = **tax document number** – indicated on the tax document by the supplier (Remark: If the supplier of taxable supply is not a group, the duplicate number of the tax document and the code of subject of supply from one supplier must not be stated),
- „datum uskutečnění zdanitelného plnění (DUZP)“ = **date of taxable supply** (the payer – recipient is obliged to declare the tax in the domestic reverse charge regime on the date of taxable supply, not on any payments in advance – i.e. not before the taxable supply is carried out) – date in the format: DD.MM.YYYY, i.e. 10-digit item,
- základ daně, daň = **tax base, tax** (according to the VAT rates) and
- kód předmětu plnění = **code of subject of supply** in the domestic reverse charge regime (select a value from the drop-down menu of VAT Listings e-form).

VAT-payer can select appropriate code of supply of the drop down menu – as follow:

1 - Zlato = **Delivery of gold** (Section 92b (1) and (2) of VAT Act)

1a - Zlato - zprostředkování dodání investičního zlata = **Gold - intermediation the supply of investment gold** (Section 92b (3) of VAT Act)¹⁹

3 - Dodání nemovité věci = **Delivery of immovable items** (Section 92d (1) of VAT Act)

3a - Dodání nemovité věci v nuceném prodeji = **Delivery of immovable items under a court decision in forced sale** (Section 92d (2) of VAT Act)

4 - Stavební a montážní práce = **Provision of building or assembling work** (Section 92e (1) of VAT Act)

4a - Stavební a montážní práce – poskytnutí pracovníků = **Building or assembling work - workers provided to a VAT-payer for the construction or assembly work** (Section 92e (2) of VAT Act)

5 - Zboží uvedené v příloze č. 5 = **Delivery of goods stated in Annex No. 5 of VAT Act** (Section 92c of VAT Act)

6 - Dodání zboží poskytnutého původně jako záruka = **Delivery of goods provided as security in the execution of such a security** (Section 92ea (a) of VAT Act)

7 - Dodání zboží po postoupení výhrady vlastnictví = **Delivery of goods after the assignment of the reservation of ownership to the assignee, and the exercise of such a right by the assignee** (Section 92ea (b) of VAT Act)

11 - Povolenky na emise skleníkových plynů = **Greenhouse gas emission allowances**

12 - Obiloviny a technické plodiny = **Cereals and industrial crops**

13 - Kovy = **Metals**

14 - Mobilní telefony = **Mobile phones**

15 - Integrované obvody = **integrated circuits**

16 - Přenosná zařízení pro automatizované zpracování dat = **Portable devices for automated data processing**

17 - Videoherní konzole = **Video game consoles**

18 - Dodání certifikátů elektřiny = **Delivery of electricity certificates**²⁰

19 – Dodání elektřiny soustavami nebo sítěmi obchodníkovi = **Delivery of electricity through systems or networks to a trader**

20 - Dodání plynu soustavami nebo sítěmi obchodníkovi = **Delivery of gas through systems or networks to a trader**

¹⁹ The codes of subject of supply no. 1a, 3a, 4a, 6 a 7 – in effective since 1. 7. 2017 – pursuant to the VAT Act amendment in 2017.

²⁰ The codes of subject of supply no. 18, 19, 20 – in effective since 1. 2. 2016 and the code no. 21 in effective since 1. 10. 2016 – according to the relevant legislative approval of the reverse charge regime for particular deliveries.

21 – Poskytnutí vymezených služeb elektronických komunikací = Provision of specified electronic communications services

If several types of transactions (falling under different codes of supply) are listed on one tax document, it is necessary to divide each transaction code into a separate line (indicating with the same number of the tax document).

B.2. Received taxable supplies and provided payments for which the recipient claims VAT deduction pursuant to Section 73 (1) (a) of VAT Act in the amount above of CZK 10,000, including VAT and all VAT deduction corrections in connection with irrecoverable claims regardless of the threshold amount

The data are provided for each individual **taxable supply received from the payer-supplier (or the payment provided to him, if the supplier has an obligation to declare and pay the tax by its acceptance), - from whom the payer-recipient received the taxable supply (or provided payment for it) and received a tax document with the amount of the taxable supply above CZK 10,000 including VAT (= the total sum of the amounts of the supplies including VAT from the tax document regardless of the VAT regime of these taxable supplies and the amount of subsequently claimed VAT deduction by the recipient of the supply; for special types of tax documents such as the instalment schedule (Section 31 of VAT Act) / payment schedule (Section 31a of VAT Act), or the summary tax document (Section 31b of VAT Act) it is the total sum of the amounts of all supplies / or payments stated on these documents and it is applied the similar principles of their filling in defined in the part A.4 of VAT Listings e-form), and for which the payer (recipient) claims VAT deduction in the related VAT return for the given taxable period (i.e. a right to VAT deduction from received "classic" domestic taxable supplies / provided payments - the line 40 or 41 of VAT return), including corrections reported on the line 40 and 41 of VAT return, for corrections pursuant to Section 74 of VAT Act with regard to their threshold, i.e. the absolute value of the correction above CZK 10,000 incl. VAT and further regardless of the threshold amount - the received corrections pursuant to Section 74a of VAT Act (resp. Section 46 and follow. of VAT Act) and Section 44 of the VAT Act as amended by 31 March 2019** - for more details see below.

However, the right to VAT deduction pursuant to Section 73 (1) (b) (c) and (d), is not being stated in VAT Listings e-form (i.e. the right to deduction reported in the lines of VAT return: 42, 43 and 44.) It is primarily a right to VAT deduction from the transactions for which the obligation to declare the tax arises and these are reported in the Part A.2 (or B.1.) of VAT Listings e-form, i.e. mainly the amounts of VAT deduction on transactions related to the acquisition of goods from another member state or receipt of services provided by a non-established person (i.e. also by a foreign person), delivery of goods with installation and assembly or supply of goods by systems and networks, import, received taxable supplies in the domestic reverse charge regime (the part B.1.), or acquisition of goods pursuant to Section 24 (resp. Section 108 (3) (b) of VAT Act). This principle also applies to the part B.3. of VAT Listings e-form.

The payer (recipient) fills in the line of B.2. part of VAT Listings e-form as follows:

- „DÍČ dodavatele“ = **VAT ID of the supplier** (without „CZ“ prefix),
- „evidenční číslo daňového dokladu“ = **Number of tax document** – indicated on the tax document by the supplier. Remark: **If the tax document is not available (until the deadline for submission of the related VAT Listings e-form - for example in the case of correction of VAT deduction pursuant to Section 74 (4), or Section 74a (1) of VAT Act, the internal number under which the correction is registered can be presented. After the number of the corrective tax document and the date**

from this document are known to the recipient of the supply, he shall complete this information into the VAT Listings e-form.

If the supplier is not a group, the duplicate number of the tax document from one supplier must not be given in the lines with the same date of the obligation to declare the tax "DPPD" or in the lines with the identically filled in the field "Použit poměr"/"Proportionate (pro-rata) tax base and tax".,

- **the date on which the facts giving rise to the obligation to declare the tax (by the supplier) occurred, i.e. the date on which the right to deduct tax arose pursuant to Section 72 (3) of VAT Act** (date of the obligation to declare the tax by the supplier - "DPPD"). This date is the day of the taxable supply or the day of receipt of the payment, if the taxable supply is known with sufficient certainty at the time of receipt of the payment - § 20a of VAT Act. The date shall be given in the format: DD.MM.YYYY, i.e. 10-digit item.,
- základ daně = **tax base** (except for the correction pursuant to Section 44 of the VAT Act as amended by 31 March 2019) and **input VAT**, which is included in the amount of the received taxable supplies or payment provided in advance, if its (payment) acceptance gave rise to the obligation to declare and pay tax (at the supplier side), **the lines no.: 40 and 41 of VAT Return**. If there are several taxable supplies at different VAT rates on the tax document, the individual items of the tax base and the relevant tax attributable to a specific VAT rate will be stated separately, but in one line of VAT Listings e-form (i.e. for one tax document) - see similar example to the part A.2 (or A.4.),
- **specification of the proportional (pro-rata) right to VAT deduction**, if so reported in accordance with Section 75 of VAT Act (see below),
- **specification of VAT deduction correction in connection with the irrecoverable claims** (Section 74a of VAT Act and Section 44 of the VAT Act as amended by 31 March 2019), if the data to be filled in the line relates to the these corrections (see below).

In the case of a reduced right to VAT deduction pursuant to Section 76 (Part V. of VAT return), the entire value of the tax base and VAT stated on the received tax document will be filled in the VAT Listings e-form.

However, in the case of a proportional (pro-rata) right to VAT deduction, only the proportional (pro-rata) part of the tax base and the relevant VAT from which the payer is entitled to deduct tax pursuant to Section 75 shall be stated in VAT Listings e-form, as it is stated in the VAT return similarly. In the case of a proportional (pro-rata) VAT deduction - when the balance is applied at the end of the year - this value will be stated only in the VAT return (these principles also apply to the part B.3. of VAT Listings e-form).

The payer specifies in the line of part B.2. of VAT Listings e-form whether the stated amounts of the tax base and the tax are in pro-rata value or not - in the item "Použit poměr"/"Proportionate (pro-rata) tax base and tax" (possible change of by default value „NE“/„NO“):

Číslo řádku	DIČ dodavatele	Ev. číslo daňového dokladu	DPPD*	Základ daně 1 (základní sazba DPH)	Daň 1 (základní sazba DPH)	Základ daně 2 (první snížená sazba DPH)	Daň 2 (první snížená sazba DPH)	Základ daně 3 (druhá snížená sazba DPH)	Daň 3 (druhá snížená sazba DPH)	Použit poměr	Opravy u nedobytné pohledávky
No. of Line	VAT ID of the supplier	No. of Tax Document	Date of obligation to declare the tax	Tax Base 1 (Basic VAT rate)	Tax 1 (Basic VAT rate)	Tax Base 2 (first reduced VAT rate)	Tax 2 (first reduced VAT rate)	Tax Base 3 (Second reduced VAT rate)	Tax 3 (second reduced VAT rate)	Proportionate (pro-rata) tax base and tax	Corrections of irrecoverable claims
1	22177050	356R2016	04.05.2019	2500	525					ANO (YES) /NE (NO)	

* datum povinnosti přiznat daň/date of obligation to declare the tax (at the side of supplier!)

Corrections made in connection with irrecoverable claims:

All corrections of VAT deduction pursuant to Section 74a of VAT Act and corrections of the amount of tax pursuant to Section 44 of the VAT Act as amended by 31 March 2019 - regardless of the threshold amount – are declared in the part B.2. of VAT Listings e-form:

- **Section 44 of the VAT Act as amended by 31 March 2019 – Corrections of the amount of tax on receivables from debtors in insolvency proceedings – the debtor/recipient (regardless of the threshold amount):**

Pursuant to the original Section 44 of the VAT Act as amended by 31 March 2019, the VAT-payer proceeds with the correction of the tax amount if the related insolvency proceedings in which the court decided to declare bankruptcy on the debtor's property were initiated before 1 April 2019 (i.e. before the entry into force of the amendment to the VAT Act 2019). The procedure for filling in data still applies to these cases:

If the creditor (supplier) has made a correction pursuant to Section 44 (1) of the VAT Act as amended by 31 March 2019 (part A.4. of VAT Listings e-form), **the debtor (recipient) is obliged to reduce its input VAT** by the amount corrected by the creditor (supplier), **in the amount in which he claimed a VAT deduction from the taxable supply received in question.** The debtor shall state the correction of VAT deduction **with a negative sign** in VAT Listings e-form. The debtor does not correct or state the tax base, but **only the tax** (i.e. the debtor fills in only item „Daň 1/2/3“/Tax – according to the relevant VAT rate). In the case of the procedure pursuant to Section 44 (6), (7) or (8) of the VAT Act as amended by 31 March 2019 – correction of the amount of input VAT with a positive sign (principle of declaration in accordance with the VAT Return).

In the XML structure of VAT Listings e-form (in the line) – the debtor (recipient) selects the option: „A“ – jedná se o opravu podle § 44 ZDPH ve znění do 31. 3. 2019“ – it is a correction pursuant to Section 44 of the VAT Act as amended by 31 March 2019 (by default the item is set to „as empty“).

Example of taxable supply in the tax base amount CZK 1,000 in first reduced VAT rate, correction pursuant to Section 44 (5) of the VAT Act as amended by 31 March 2019 (input VAT reduction):

Číslo řádku	DIČ dodavatele	Ev. číslo daňového dokladu	DPPD*	Základ daně 1 (základní sazba DPH)	Daň 1 (základní sazba DPH)	Základ daně 2 (první snížená sazba DPH)	Daň 2 (první snížená sazba DPH)	Základ daně 3 (druhá snížená sazba DPH)	Daň 3 (druhá snížená sazba DPH)	Použit poměr	Opravy u nedobytné pohledávky
No. of Line	VAT ID of the supplier	No. of Tax Document	Date of obligation to declare the tax	Tax Base 1 (Basic VAT rate)	Tax 1 (Basic VAT rate)	Tax Base 2 (first reduced VAT rate)	Tax 2 (first reduced VAT rate)	Tax Base 3 (Second reduced VAT rate)	Tax 3 (second reduced VAT rate)	Proportionate (pro-rata) tax base and tax	Corrections of irrecoverable claims
1	258963147	2016C153	01.10.2019				-150			NE (NO)	A

*datum povinnosti přiznat daň/date of obligation to declare the tax: for Section 44 of the VAT Act, as amended by 31 March 2019 - this is the date of delivery of the tax document or written notification to the debtor/recipient

➤ **Section 74a of VAT Act – Corrections of VAT deduction in case of the irrecoverable claims (regardless of the threshold amount)²¹:**

If the creditor (supplier) has corrected the tax base pursuant to Section 46 and follow. of VAT Act (part A.4. of VAT Listings e-form), the debtor, who is registered for VAT, proceeds according to Section 74a VAT of Act:

- Reduction of the tax base and the tax by the creditor (supplier) = reduction of the related VAT deduction by the debtor-recipient (negative sign of the VAT deduction correction). The debtor is obliged to reduce the VAT deduction for the period (as of the date) in which he learned or should have learned about the facts decisive for the correction of the reduction of the tax base (Section 74a (1) of VAT Act). If the debtor has a corrective tax document from the creditor available in the period in question (Section 46e of VAT Act), fills in the item „datum povinnosti přiznat daň (DPPD)“/date of obligation to declare tax - in the line of part B.2. of VAT Listings e-form – **with the date of delivery (receipt) of the corrective tax document** (link to reporting the same date by the creditor according to Section 46f of VAT Act).
- Increase of the tax base and tax by the creditor (supplier) due to further corrections = the debtor (recipient) is entitled to increase the related VAT deduction (positive sign of the VAT deduction correction) pursuant to Section 74a (3) of VAT Act, at the earliest for the period in which the corrective tax document was delivered (Section 46e of VAT Act). The item "DPPD" of line B.2. of VAT Listings e-form = the day when the facts decisive for the correction of the increase in the tax base and tax occurred (Section 46f of VAT Act), i.e. **the day stated by the creditor (supplier) on the corrective tax document:** Section 46e (3) (j) of VAT Act; Section 46e (4) (h) point 4 of VAT Act; Section 46e (5) (g) point 5 of VAT Act; Section 46e (6) (g) point 2 of VAT Act.

When correcting the VAT deduction in the case of irrecoverable claims pursuant to Section 74a of VAT Act, the debtor **corrects the related values of the tax base and the tax** (i.e. **both of these value items**).

In the XML structure of VAT Listings e-form (in the line) – the debtor (recipient) selects the option: „P“ – jedná se o opravu podle § 74a ZDPH“ – it is a correction pursuant to Section 74a of VAT Act“ (*by default the item is set to „as empty“*).

Example for the received taxable supply in the amount of CZK 2,000 in basic VAT rate, the correction pursuant to Section 74a (1) of VAT Act: reduction of the claimed VAT deduction - made in the amount of the tax base determined from the non-received payment on the part of the creditor/supplier, which amounts to CZK 1,000:

Číslo řádku	DIČ dodavatele	Ev. číslo daňového dokladu	DPPD*	Základ daně 1 (základní sazba DPH)	Daň 1 (základní sazba DPH)	Základ daně 2 (první snížená sazba DPH)	Daň 2 (první snížená sazba DPH)	Základ daně 3 (druhá snížená sazba DPH)	Daň 3 (druhá snížená sazba DPH)	Použit poměr	Opravy u nedobytné pohledávky
No. of Line	VAT ID of the supplier	No. of Tax Document	Date of obligation to declare the tax	Tax Base 1 (Basic VAT rate)	Tax 1 (Basic VAT rate)	Tax Base 2 (first reduced VAT rate)	Tax 2 (first reduced VAT rate)	Tax Base 3 (Second reduced VAT rate)	Tax 3 (second reduced VAT rate)	Proportionate (pro-rata) tax base and tax	Corrections of irrecoverable claims
1	258963147	2016C153	02.05.2020	- 1000	-210					NE (NO)	P

*datum povinnosti přiznat daň/date of obligation to declare the tax pursuant to 74a of VAT Act (see above)

²¹ Remark: Corrections of tax deductions in case of cease of registration reported by the debtor according to § 79e of the VAT Act in line 45 of the VAT Return are not included in the VAT Listings e-form (this is not a procedure according to § 74a of VAT Act, see chapter 1.2.).

*

**The item: „Opravy u nedobytné pohledávky“/“Corrections of irrecoverable claims
in the line of B.2. part of VAT Listings e-form
- the XML structure of VAT Listings e-form in effective since: 1 October 2019**

**The item: „Opravy u nedobytné pohledávky“/“Corrections of irrecoverable claims“
drop-down menu:**

"N" – nejedná se o opravu nedobytné pohledávky/It is not a correction of an irrecoverable claim

"P" – jedná se o opravu podle § 74a ZDPH/It is a correction pursuant to Section 74a of VAT Act

"A" – jedná se o opravu podle § 44 ZDPH ve znění do 31. 3. 2019/It is a correction pursuant to Section 44 of the VAT Act as amended by 31 March 2019

In the case of selected options:

"P" – jedná se o opravu podle § 74a ZDPH/It is a correction pursuant to Section 74a of VAT Act – the debtor (recipient) fills in the values of the correction of the tax base and related tax (and other necessary items) in the line of VAT Listings e-form

"A" – jedná se o opravu podle § 44 ZDPH ve znění do 31. 3. 2019/It is a correction pursuant to Section 44 of the VAT Act as amended by 31 March 2019 – the debtor (recipient) fills in only the values of the tax correction (and other necessary items of the line), the item „tax base“ will be closed for this option.

*

Remark: In the case of special types of tax documents such as the **instalment schedule** (Section 31 of VAT Act) and **payment schedule** (Section 31a of VAT Act) - The claim of VAT deduction from individual supplies / provided payments from these relevant documents is stated separately in the line B.2. of VAT Listings e-form – according to the actual status of the supply/provided payment and legal principles of VAT deduction (*individual supplies / provided payments do not have to reach the determined threshold CZK 10,000 incl. VAT, but if they are from a tax document that exceeds the threshold in the total, they are reported in the line B.2. of VAT Listings e-form*).

Example of a claimed VAT deduction in the period:

The payer received a document with the date of the taxable supply as of 31 January 2016, which was issued on 15 February 2016. The value of the taxable supply, including VAT, is CZK 12,000. The payer with a monthly tax period will receive the document on 25 February 2016. The VAT deduction will be claimed by the payer in the VAT return for February 2016, submitted by 25 March 2016. In accordance with this procedure, the VAT deduction entitlement in question is stated in VAT Listings e-form for February 2016. The payer fills in all decisive (defined) items related to the taxable supply in question.

B.3. Received taxable supplies and provided payments for which the recipient claims VAT deduction pursuant to Section 73 (1) (a) of VAT Act in the amount up to of CZK 10,000, including VAT

The payer who receives a taxable supply (goods/services) with the place of supply in the country from the payers (or provided payment - if the supplier of the taxable supply has an obligation to declare and pay VAT by its acceptance) - **in the amount up to of 10,000 CZK, including VAT of the taxable supply**, he fills in the one line of Part B.3. of VAT Listings e-form:

- **the tax base and the tax**, in aggregate the total amount for the calendar month (or taxable period) separated according to the individual VAT rates.

I.e. these may be taxable supplies (or payments provided for them):

- **received from the payers in the amount up to of CZK 10,000,- including VAT, for which the recipient claims VAT deduction pursuant to Section 73 (1) (a) of VAT Act, i.e. received taxable supplies for which tax documents were issued (Section 28 of VAT Act) and simplified tax documents (Section 30 of VAT Act),**
- **possible claim of VAT deduction for own documents of use (Section 72 (2) (c) of VAT Act),**
- **corrections pursuant to Section 74 of VAT Act declared in the lines no. 40 and 41 of VAT Return with an absolute value below the set threshold of CZK 10,000 including VAT.**

Example:

Základ daně 1 (základní sazba DPH)	Daň 1 (základní sazba DPH)	Základ daně 2 (první snížená sazba DPH)	Daň 2 (první snížená sazba DPH)	Základ daně 3 (druhá snížená sazba DPH)	Daň 3 (druhá snížená sazba DPH)
Tax Base 1 (Basic VAT rate)	Tax 1 (Basic VAT rate)	Tax Base 2 (first reduced VAT rate)	Tax 2 (first reduced VAT rate)	Tax Base 3 (second reduced VAT rate)	Tax 3 (second reduced VAT rate)
5000	1050	2500	375	1000	100

These are received taxable supplies or provided payment for them filled in the lines 40, 41 of VAT return.

Part C:

Control lines towards VAT return:

The Part C of VAT Listings e-form is used for checking of the data summary for the relevant parts of the related VAT return.

This is the part of VAT Listings e-form into which the values from the entered data of individual parts A and B of one specific VAT Listings e-form are automatically loaded (when filling in the VAT Listings e-form via the Tax Portal of the Financial Administration of the Czech Republic "Moje daně" / Electronic Submission for Financial Administration Application), as follows:

Total amount of the tax base **A.1.** for the taxable period (or the sum of three VAT Listings e-forms for a quarterly payer) corresponds to the line **25** of VAT return.

Total amount of tax base **A.2.** for the taxable period (or the sum of three VAT Listings e-forms for a quarterly payer) corresponds to the lines: **3, 4, 5, 6, 9, 12 a 13** of VAT return.

Total amount of tax base **A.4. and A.5.** for the taxable period (or the sum of three VAT Listings e-forms for a quarterly payer) corresponds to the lines **1 and 2** of VAT return.

Total amount of tax base (and tax) **B.1.** for the taxable period (or the sum of three VAT Listings e-forms for a quarterly payer) corresponds to the sum of the tax bases (and taxes) of the lines **10 and 11** of VAT return.

Total amount of tax base (and tax) **B.2. and B.3.** (or the sum of three VAT Listings e-forms for a quarterly payer) corresponds to the sum of the lines **40 and 41** of VAT return.

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