**Natural person**

First name, surname:

Birth certificate number/Personal identification number:

**Legal entity**

Taxable person name:

Identification number:

**ANNEX TO VAT REGISTRATION APPLICATION**

 **– ECONOMIC ACTIVITY INFORMATION**

This information about the real performance of an economic activity may be provided as
a so-called other annex to the VAT Registration Application (see also the part “Other Annexes” - “Jiné přílohy” - of the valid electronic VAT Registration Application).

Sending this annex together with the VAT Registration Application is **voluntary**. But it is recommended as it can help to make the registration procedure faster, especially for newly established entities or entities for which the tax administrator does not have enough information on their economic activity yet.

First of all, it is necessary to respect the mandatory electronic form of filing (Section 101a Subsection 2 of the VAT Act, No. 235/2004 Coll., as amended by later regulations (hereinafter referred to as ”VAT Act”)), which applies not only to the VAT Registration Application but also to the annexes attached to it. Any additional annexes to this Annex such as related particular documentation demonstrating the real economic activity of the applicant must be sent to the tax administrator also electronically (or scanned). If necessary, attachments whose total size exceeds a set limit can be sent for example one by one as a “General Document” (“Obecná písemnost”) through the EPO (Tax Portal).

The applicant for VAT registration shall fill in the information in accordance with the current state and the facts known to him (only information available). Although it may be advisable to complete as many items of this Annex as possible and to provide the relevant documentation available, situations and conditions of particular applicants may vary, so **it is not necessary (in some cases it is not even possible) to fill in all the items in this Annex**.

The information obtained will be used for the registration procedure or it may also be used in later tax proceedings. Official persons (tax administrator) are obliged to keep what they learnt in tax administration about the situation of other persons confidential (Section 52 and following of the Tax Code No. 280/2009 Coll., as amended by later regulations).

Further information on the reasons for filling in this Annex can be found in the Information on VAT registration, No. 50489/17/7100-20118-203500, which is available on the website of the Financial Administration of the Czech Republic:

<https://www.financnisprava.cz/cs/dane/dane/dan-z-pridane-hodnoty/registrace-dph/informace-gfr-k-problematice-registrace-k-dani-z-pridane-hodnoty>.

1. **Description of economic activity**

**1.1 Main (prevailing) economic activity:**

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*Please describe in detail your economic (business) activity that you conduct or intend to conduct.*

*If the economic activity involves (or will involve) the purchase and sale of goods or services, please write the type of goods or services involved and the level (wholesale or retail, i.e. for final consumers).*

*Also state whether the business activity is conducted (or will be conducted) only on the domestic market or internationally. In case of international trade operations, indicate whether EU countries or non-EU countries are/will be involved (you may specify their names).*

*If the economic activity involves (or is intended to involve) the immovable property renting or the renting of a part of the immovable property, indicate which property you will specifically rent and whether it is in your possession. Also write the address where the immovable property is located. If you are not the owner of the leased real estate, give a legal title for its use and provide it with, for example, a lease agreement. Next, please state whether the real estate is intended to be leased to a VAT payer, and for what purpose (economic activity or private purposes), or to an entrepreneur who is not a VAT payer, or to a citizen.*

**1.2** **Other (complementary) economic activity:**

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*Similarly as in point 1.1 above, describe here any other (complementary) activity that you conduct or intend to conduct.*

*Specify the estimated scope of this complementary activity in comparison with your overall economic activities.*

1. **Start of your economic activity**

**2.1 Start of your economic activity (date or time specification):**

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*Provide, if possible, a date or other timing when your economic activity started. In the case of the initial phase of your business (preparatory activities or only investment expenditures), write when you expect your taxable business activity at the output (or when the works on the taxable activities begin). Where the start of the main and the complementary economic activities differs, the given distinction should be made.*

*If a taxable supply of goods or a service with a place of supply in this country has already taken place, state the date of that first supply. When registering pursuant to Section 6c Subsection 2 of the VAT Act, provide a copy of the documents proving the first supply of goods or services with a place of supply in this country (e.g. a contract, an invoice, a delivery note, a payment document, etc.). In the case of registration pursuant to Section 6c Subsection 3 of the VAT Act, provide copies of documents proving the first supply of goods from the Czech Republic to another Member State (e.g. a contract, an invoice, a delivery note, transport documents, etc.).*

*If the economic activity requires a specific permit or authorization from the competent authority (e.g. the Trade Licensing Office, the Energy Regulatory Office, the Czech Telecommunication Office, the Customs Administration of the Czech Republic, etc.) and this permit has been issued, please provide copies of the relevant documentation, or give a reference to already published information in an electronically publicly accessible list or register.*

**2.2 Economic activity linked to previous activity of another taxable person:**

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*If your current or intended economic activity is linked to the economic activity previously operated or carried out by another taxable person, indicate the name of that taxable person, his tax identification number and the way the business was taken over.*

1. **Economic activity evidence**

**3.1 Investment costs covered during preparation of your economic activity:**

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*If the initial investment expenses (such as equipment/premises, a rent, energy, a web site or domain) have been spent in order to prepare your economic activity, please describe them and provide proof such as invoices, contracts, etc. Describe how the initial investment expenses were covered (e.g. own funds, a loan, etc.) and provide the relevant documentation.*

**3.2** **Property to run your economic activity:**

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*If you own the assets needed to carry out your economic activity, specify them (e.g. own machines, vehicles; a small property can also be mentioned here). Or describe and demonstrate how your economic activity is or will be otherwise secured (e.g. renting another person’s property, etc.).*

**3.3 *Establishment address*:**

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*Where the economic activity is (or is intended to be) pursued at an establishment (or more establishments) premises whose address is different from that given in your VAT Registration Application (i.e. from the address of the actual registered office of the applicant in accordance with Section 4 Subsection 1 Paragraph i) of the VAT Act), give the address, and indicate whether these premises form a part of your business assets or are leased (it can be documented by a lease agreement), or describe what kind of economic activity will be performed through/at this establishment. It is advisable to include any premises for the performance of economic activities, such as workshops, shops, etc.*

*For each individual establishment, indicate whether it is an "active" or a "passive" one. The "active" establishment is, under Section 4 Subsection 1 Paragraph j) of the VAT Act, a branch of a taxable person that can carry out a supply of goods or services provided that it is sufficiently permanent and has appropriate personnel and technical resources. The "passive" establishment is defined in Section 9 Subsection 1 of the VAT Act as a branch of a taxable person that can receive and make use of services provided for the needs of such establishment because it is sufficiently permanent and has appropriate personnel and technical resources.*

**3.4 Storage and carriage/transportation of goods:**

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*If storage or warehousing of goods bought and sold is provided, please state the address where these premises are located and who owns them (or provide the relevant documentation).
Describe the means of transport and who is (or is intended to be) responsible for transportation of the goods (provide the contract with the carrier, if possible).*

**3.5 Supply of services:**

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*If you supply services as part of your economic activities, state whether you provide them yourself or you intend to use a subcontractor (specify these subcontractors or provide respective contracts).*

**3.6 Business partners:**

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*If you are already engaged in any economic activity, list your principal customers and suppliers (the domestic customer and supplier should be determined by their tax identification number; taxable persons from another Member State should be determined by their VAT number, including the country code.) Provide documentation of business cooperation with your major business partners (such as contracts, invoices and business documentation).
Prospective suppliers and customers can also be mentioned here if this information is already available (provide your e-mail correspondence with them and copies of concluded contracts, etc.).*

**3.7 Employees:**

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*If you have your own employees, please indicate here their number (in case you have already submitted an income tax dependent activity and service benefits settlement, it is not necessary to state this figure). If the performance of the economic activity is provided by employees of another employer, indicate their number and, if necessary, provide a copy of the contract covering the provision of employees (agency employment).*

**3.8 Bookkeeping:**

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*State who runs (will run) the applicant's accounts/book-keeping (first name, surname, contact telephone or e-mail) and indicate where tax documents will be kept (if you are represented in the tax matters by an accountant person or company, it is not necessary to fill in this item).*

**3.9 Websites or another economic activity outcome presentation:**

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*If a website is created for the purpose of your business, please provide the respective link.
You can also mention a different way of presenting outputs of your economic activity and how you attract customers such as advertising in the media.*

**3.10 Other documentation regarding your future economic activity:**

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*If there are other documents (not mentioned above) as regards preparation for your future economic activity such as projects, business plans, framework contracts, please specify them. At the same time, provide their copies, papers and other evidence of the intended performance of your economic activity.*

**3.11 Other documentation regarding your already running economic activity:**

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*If there are other relevant (not mentioned above) documents concerning your already running economic activity, please state them. At the same time, provide their copies, papers and other evidence of that activity.*

1. **Additional contact details**

Natural persons only:

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*If you do not stay at your place of residence and your actual residence is different from the address of the registered office indicated in the VAT Registration Application, please provide your contact details (telephone, e-mail and address in the Czech Republic where you are physically available).*

Legal persons only:

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*If the statutory representatives of the corporate body are not available at the registered office or at the actual registered office indicated in the VAT Registration Application, please provide their contact details (telephone, e-mail and address in the Czech Republic where they are physically available).*

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 Date first name, surname and signature of the taxable person/authorized signatory[[1]](#footnote-1)

1. The signatory is the same as the person signing the VAT registration form. If this Annex is sent as Other annexes to the VAT Registration Application, it is not necessary to sign this Annex, it is sufficient to indicate only the first name and surname of the person. [↑](#footnote-ref-1)