

## Notice for non-established taxable persons (VAT registration and other selected VAT responsibilities)

This notice contains a basic information on registration for value added tax and other responsibilities arising from the tax law that need to be fulfilled by so called non-established taxable persons in the Czech Republic. Special focus is on obligations in the area of distance sales of goods, which are typically the sales of goods from other EU member state to persons in the Czech Republic, for whom the acquisition of goods is not subject to taxation.

According to the VAT Act, No. 235/2004 Coll., as amended by later regulations (hereinafter referred to as the VAT Act)<sup>1</sup>, a **non-established taxable person** is a person that:

- **does not have a registered office in this country**<sup>2</sup>,
- **carries out a taxable transaction**, which is the delivery of goods or provision of a service, **with the place of transaction in this country**, and
- **does not have an establishment in this country** or has an establishment in this country but such establishment does not participate in such transaction.<sup>3</sup>

**Tax Office for the Moravian-Silesian Region**<sup>4</sup> is locally competent for taxable persons without a registered office, a place of residence or an establishment in this country. For further information including contact and bank account details see our website: <https://www.financnisprava.cz/en/taxes/vat-registration-for-non-established-per> .

The notice does not inform about all responsibilities and situations that may occur in practice and also does not cover all information for those taxable persons who have only the establishment in this country. For more detailed information about VAT registration in this country see also our website: [https://www.financnisprava.cz/assets/cs/prilohy/d-seznam-dani/2017DPH\\_info-registrace-k-dph.PDF](https://www.financnisprava.cz/assets/cs/prilohy/d-seznam-dani/2017DPH_info-registrace-k-dph.PDF).

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<sup>1</sup> Section 4 Subsection 1 Paragraph I) of the VAT Act

<sup>2</sup> In case of natural persons the place from which they are managed or the place of residence is not in this country, i.e. in the Czech Republic.

<sup>3</sup> The establishment is a branch of a taxable person that can deliver goods or provide services because it is sufficiently permanent and has appropriate personnel and technical resources (Section 4 Subsection 1, letter j) of the VAT Act).

<sup>4</sup> Section 93a Subsection 2 of the VAT Act

If a registered office is not in this country but an establishment is located here, the locally competent tax office will be determined according to the address of the establishment in this country.

For the purposes of local jurisdiction, the registered office is defined in accordance with Section 13 Subsection 1 of the Tax Code, No. 280/2009 Coll., as amended by later regulations (hereinafter referred to as the Tax Code), irrespective of the real seat defined in VAT Act, as the address which is registered for the legal entity in the Commercial Register or a similar public register, or the address where the legal entity is actually seated if such an entity is not registered in such registers (for example an establishment of a foreign legal person).

# 1. VAT Registration

The VAT Act defines situations when a taxable person who has not a registered office in this country becomes automatically a payer (or an identified person) by the law (for further information see the **chapter 1.1 Compulsory registration**).

Taxable persons who have not a registered office or an establishment in this country can also submit an application for registration of a payer **voluntarily** on condition that they will carry out transactions with entitlement to tax deduction within the framework of their economic activity with the place of supply in this country. Therefore, they can be registered (with an allocation of the identification number for VAT purposes) before the commencement of their supplies in this country and so before they become payers by the law. Identified persons can be also registered voluntarily (for further information see **the chapter 1.2. Voluntary registration**).

## 1.1. Compulsory registration

### 1.1.1 Realization of a taxable transaction in this country

**A taxable person that does not have a registered office<sup>5</sup> in this country and that carries out a taxable transaction, which is delivery of goods or provision of a service, with the place of supply in this country, except for a transaction for which the tax shall be declared by the person for whom such transaction is provided or a transaction subject to the special Mini One Stop Shop (MOSS) scheme, shall be a payer from the day when such taxable transaction takes place (Section 6c Subsection 2 of the VAT Act).**

**According to Section 6c Subsection 2 of the VAT Act the respective persons are not obliged to register in the Czech Republic provided that they realize:**

#### **1. the transaction (supply) with the place of supply outside this country**

*For example: A taxable person with a registered office outside this country (this person also has no establishment in this country that would carry out this transaction) provides consulting services to citizens in the Czech Republic (non-taxable persons) – the place of supply and taxation of these services is outside this country.*

**2. the specific taxable supply with the place of supply in the Czech Republic and the customer in the Czech Republic is a taxable person (usually a payer or an identified person), who is obliged to declare and pay the tax in this country according to Section 108 Subsection 3 of the VAT Act.<sup>6</sup>**

*For example:*

- *A non-established taxable person<sup>7</sup> provides consulting services to an entrepreneur with a registered office in the Czech Republic. As the recipient of service is a taxable person with*

<sup>5</sup> This provision is valid not just for non-established persons (without registered office or the establishment in this country) but also for those who do not have a registered office but have an establishment in this country.

<sup>6</sup> According to Section 108 Subsection 3 of the VAT Act, if a taxable transaction is effected by a non-established taxable person, the person who has accepted the transaction shall be obliged to declare the tax, provided that this person is

a) a payer or identified person where the following transaction is effected:

1. provision of a service under Section 9 through 10d,
2. delivery of goods with installation or assembly, or
3. delivery of goods through systems or networks,

b) a payer to whom the goods are delivered by a non-established taxable person who is not registered as a payer in this country; this provision is not applicable in the case that the payer to which the goods are delivered failed to fulfil his/her registration obligation within the designated time, namely no later than the day when the decision comes into legal force by which he/she is registered as a payer.

<sup>7</sup> A non-established person in these cases means a person according to Section 4 Subsection 1 Paragraph I) of the VAT Act.

registered office in this country, the place of supply is here and the recipient is obliged to declare and pay VAT in this country.<sup>8</sup> The non-taxable person is not obliged to register in the Czech Republic.

- A non-established taxable person (without valid registration as a payer in this country) supplies goods with the place of supply in this country and the customer is a registered payer. The tax obligation is transferred to the registered payer in this country.<sup>9</sup>
- A non-established taxable person supplies goods with an installation or assembly in the Czech Republic to an entrepreneur (taxable person) with his business in this country. As the installation or assembly is carried out in this country, the place of supply is here. The tax obligation is transferred (reverse charged) to the customer (the inland entrepreneur).<sup>10</sup> The non-established taxable person is not obliged to register in the Czech Republic.
- A non-established taxable person provides services connected with immovable property (for example services of an architect) in the Czech Republic for a taxable person. As the immovable property is located in this country, the place of supply is here. The tax obligation is transferred (reverse charged) to the customer (the inland entrepreneur).<sup>11</sup> The non-established taxable person is not obliged to register in the Czech Republic.
- Similar rules will be applied to services in culture, the arts, sports, science, education and entertainment on condition that the place of supply is in this country and the recipient is a taxable person in the Czech Republic who is obliged to declare and pay the tax here.<sup>12</sup>

### 3. the transaction subject to the special **Mini One Stop Shop (MOSS) scheme**<sup>13</sup>

**On the other hand, a special attention should be paid to situations when the persons mentioned in Section 6c Subsection 2 of the VAT Act are obliged to register in the Czech Republic, i.e. provided:**

- **the place of supply is in this country and**
- **the customer in this country is a person who is not obliged to register, declare and pay the respective tax in this country (the transaction cannot be reverse charged).**

**The person without a registered office in this country must be registered, declare and pay VAT in this country for example if the following situations occur:**

- A non-established taxable person provides services connected with immovable property (for example the service of an architect) for non-taxable persons in this country. As the immovable property is located in this country, the place of supply is here. The tax cannot be reverse charged to the recipient of service. The non-established taxable person is obliged to register in the Czech Republic, he or she declare and pay the tax here.
- Similar procedure would be applied in the area of services in culture, the arts, sports, science, education and entertainment or supplies goods with installation or assembly in this country, provided that the place of supply is in this country and customers are non-taxable persons;
- A non-established taxable person sells his or her own goods in the Czech Republic, for example at the trade fair, solely to persons who are not registered as payers. Unlike the distance sales scheme, the delivery of goods is not connected with the transportation or dispatch, therefore the place of supply is always the place where the goods are at the moment of the supply, which is this country (the amount of supplies is not decisive).
- Carries out transactions under the distance sales scheme – see the text below.

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<sup>8</sup> According to Section 108 Subsection 3 Paragraph a Point 1 of the VAT Act

<sup>9</sup> According to Section 108 Subsection 3 Paragraph b of the VAT Act

<sup>10</sup> According to Section 108 Subsection 3 Paragraph a Point 2 of the VAT Act

<sup>11</sup> According to Section 108 Subsection 3 Paragraph a Point 1 of the VAT Act

<sup>12</sup> According to Section 108 Subsection 3 Paragraph a Point 1 of the VAT Act

<sup>13</sup> According to Section 110a and following of the VAT Act

**Only taxable persons with a registered office in this country are obliged to register when they exceed the turnover CZK 1,000,000 during 12 preceding following months in accordance with Section 6 of the VAT Act.**

**Taxable persons with a registered office outside this country who carry out a taxable supply (delivery of goods or providing of service) with the place of business in this country (and the recipient is not obliged to declare and pay tax) are obliged to register according to Section 6c Subsection 2 of the VAT Act and become payers since the first day of taxable supply regardless the amount of the turnover.**

*For example:*

*A taxable person with a registered office in Poland provided a construction service in connection with immovable property in the Czech Republic in the value of CZK 20,000 to a person who is not a taxable person (a payer or an identified person). Respective construction service was carried out on 10 April of a given year. The taxable person with a registered office in Poland became a payer in the Czech Republic on 10 April of a given year. This person declared in the VAT return the tax at the output in connection with the service provided.*

### **Distance sales scheme:**

#### **Distance sales scheme definition:<sup>14</sup>**

Delivery of goods between EU member states provided that:

- the goods are dispatched or transported from a member state other than the member state in which the dispatch or transport of the goods ends by the taxable person that delivers the goods, or by a third person authorised by such person, and
- the goods are delivered to a person for which the acquisition of goods in the member state in which the dispatch or transport of the goods ends is not subject to tax.

Within the framework of distance sales a taxable person supplies and delivers goods from one EU member state to costumers in another member state who are not registered or liable to be registered for VAT (for example to non-taxable persons without economic activity or other non-registered persons). Typically, this can be a sale of goods via internet.

**Following transactions are not subject of distance sales scheme** as these are subject to other special schemes:

- delivery of new means of transport, or
- delivery of goods with installation or assembly, or
- delivery of second-hand goods, works of art, collector's items or antiques, if this delivery is subject to a special scheme.

#### **Place of supply:**

The place of supply for the purpose of distance sales scheme is the place where the goods are located after the completion of their dispatch or transport.<sup>15</sup>

The place of supply shall be the place where the goods are located at the time when their dispatch or transport begins if the forwarded goods are not subject to excise duty and neither in the respective calendar year nor in the immediately preceding calendar year did the total value of goods, dispatched by the taxable person to the member state in which the dispatch or transport of the goods ends, without tax, exceed CZK 1,140,000 if the goods are dispatched or transported from another member state to the Czech Republic.<sup>16</sup>

**Therefore,**

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<sup>14</sup> Section 8 Subsection 4 of the VAT Act

<sup>15</sup> Section 8 Subsection 1 of the VAT Act

<sup>16</sup> Section 8 Subsection 2 of the VAT Act

- **if the total value of goods sold by a taxable person to persons in the Czech Republic for whom this transaction is not subject to VAT (within the framework of distance sale scheme) exceeds above mentioned threshold (CZK 1,140,000) within one calendar year or**

- **these goods are subject to excise duty, the place of supply is in this country (automatically by the law) and the taxable person is obliged to register for VAT in the Czech Republic<sup>17</sup> and fulfil all relevant VAT obligations incl. payment of VAT from realized taxable supplies here.**

For example:

*A taxable person with a registered office and VAT registration in Slovakia runs a business (e-shop) focused on sale of goods, which is not subject to excise duty. The goods are transported at the taxable person's expense to buyers in the Czech Republic for whom the acquisition of goods is not subject to the VAT. The taxable person pays VAT in Slovakia. The total value of goods that are transported to persons without an obligation to taxation in this country exceeds the amount CZK 1,140,000 without the tax on 20 October of a given year. The taxable person becomes a payer in the Czech Republic on 20 October of a given year and is obliged to declare VAT at the output from the respective transaction that was carried out on 20 October in the VAT return for October of a given year.*

**Even if the threshold for registration in this country is not exceeded, a taxable person, who carries out distance sales, may decide that the place of supply is in the Czech Republic. In this case, this person is registered for VAT and fulfils all tax obligations in this country. This person shall proceed in this manner until the end of the calendar year immediately following the calendar year in which they so decided.**<sup>18</sup>

For example: *A taxable person with a registered office and VAT registration in Slovakia runs a business (e-shop) focused on sale of goods that are not subject to excise duty. Since 1 January of a given year the goods are transported at the taxable person's expense to buyers in the Czech Republic for whom the acquisition of goods is not subject to VAT. In August of a given year this taxable person with a registered office and VAT registration in Slovakia estimates that the value without tax will exceed CZK 1,140,000 probably in September of a given year on the base of the value of goods sold in this country so far. This taxable person decides that the place of supply will be in the Czech Republic since 1 September of a given year due to the accounting system adjustment (issuing invoices with a VAT rate valid in the Czech Republic) and is a payer since 1 September of a given year when the first supply of goods (under the distance sale scheme) with the place of supply in the Czech Republic is carried out.*

### 1.1.2 Other reasons for compulsory registration

A taxable person shall be a payer from the day when the transformation of a legal person is registered into the public registry or similar record keeping in accordance the law of the respective country if the assets of the legal person being dissolved or split up, provided this legal person was a payer, pass or are transferred to such taxable person during the transformation (**Section 6b Subsection 2 of the VAT Act**).

A taxable person that is not a payer shall be an **identified person if acquires goods from another EU member state in this country** and such goods are subject to tax, except for goods acquired by an intermediary in a simplified procedure for delivery of goods within the territory of the European Union in the form of triangular transactions, **from the day of first**

<sup>17</sup> Section 6c Subsection 2 of the VAT Act

<sup>18</sup> Section 8 Subsection 3 of the VAT Act

**acquiring such goods** (Section 6g of the VAT Act). This person can be registered **also voluntarily** – see the chapter 1.2 – statement about Section 6k of the VAT Act.

For example:

*A taxable person with a registered office in Germany runs a business (e-shop), which is focused on sale of goods that is not subject to excise duty, since 1 May of a given year. On 10 May of a given year this person transfers the goods from Germany to the warehouse in the Czech Republic in order to supply them to persons who are not payers (from the warehouse in the Czech Republic the goods will be supplied to other EU member states as well as to these persons who are not payers with the place of supply in the Czech Republic). On 10 May of a given year the taxable person becomes an identified person according to Section 6g of the VAT Act.*

These provisions of the VAT Act (Sections 6g and 6k) are valid for all taxable persons including non-established taxable persons who acquire goods from another EU member state in the Czech Republic, provided they are not yet payers (the transaction must be taxed, unlike a payer an identified person has not the right to a tax deduction).

If this person carries out a **following supply of goods in this country**, and the tax obligation is not possible to transfer to the customer (for example a non-established taxable person delivers the goods into a consignment stock in the Czech Republic and subsequently delivers them to particular Czech customers who are non-taxable persons), this person (the supplier) is obliged to register as a payer due to subsequent supplies of goods with the place of supply in this country.<sup>19</sup>

The same will be applied, if this person supplies goods to other EU Member State. In this case, this person should be also registered as a payer by law – see also the text below.

The **voluntary registration** is also possible before conditions for the registration by law are fulfilled (see also chapter 1.2).

For example:

*A taxable person with a registered office and VAT registration in Germany runs a business (e-shop) focused on sale of goods that are not subject to excise duty. On 10 May of a given year the taxable person transfers the goods from Germany to the warehouse in the Czech Republic in order to sell the goods to persons who are not payers (the goods are supposed to be sold from the warehouse in the Czech Republic to other EU member states as well as to persons who are not payers whereas the place of supply is in this country).*

*The taxable person submits an application for voluntary VAT registration according to Section 6f Subsection 2 of the VAT Act. The decision concerning registration is delivered on 15 April of a given year. This person is a payer from the following day (16 April) and in the box No. 3 of VAT return for the taxable period May declares an acquisition of goods from Germany (the transfer of own goods). This person will not be registered as an identified person in this case.*

A taxable person that does not have the registered office in this country<sup>20</sup>, is not an exempted person<sup>21</sup>, and **delivers goods to another EU member state** and the goods are dispatched or transported from this country by such person, the acquirer or authorised third person to a person for which the acquisition of goods in another member state is subject to tax shall be a **payer from the day of such goods are delivered (Section 6c, Subsection 3 of the VAT Act)**. Apart from other legal obligations, this payer is also obliged to submit the recapitulative statement.

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<sup>19</sup> Section 6c Subsection 2 of the VAT Act

<sup>20</sup> This provision is valid not just for non-established taxable persons (without a registered office or establishment in this country) but also for those who do not have a registered office but have an establishment in this country.

<sup>21</sup> An exempted person is a taxable person with a registered office or an establishment in other EU member state who has a similar status in this member state as a taxable person with a registered office in this country who is not a payer.

For example:

*A taxable person with a registered office and VAT registration in Austria buys goods (the place of supply is in the Czech Republic) that are delivered from the Czech Republic to a registered person in Germany on 10 February of a given year.*

*The taxable person with a registered office and VAT registration in Austria becomes a payer on 10 February of a given year according to Section 6c Subsection 3 of the VAT Act and must declare the supply of goods to other EU member state in the VAT return and recapitulative statement for the taxable period February of a given year.*

A taxable person with their registered office not located in this country who performs delivery of goods for consideration, representing the relocation of goods from this country to another Member State, becomes a payer as of the date of delivery of the goods, provided that the acquisition of the goods in another Member State is subject to tax for that person (Section 6c, Subsection 4 of the VAT Act).

## 1.2 Voluntary registration

A taxable person that has neither their registered office nor establishment in this country and will carry out transactions (supplies) with entitlement to tax deduction with the place of supply in this country may submit an application for registration of **a payer** (Section 94a Subsection 2 of the VAT Act).

This person shall be **a payer from the day following the day of notification concerning the decision registering such person**, which is issued by the tax office (Section 6f Subsection 2 of the VAT Act).

The taxable person that is not a payer, that will acquire goods from another Member State in this country, may submit an application for registration of **an identified person** voluntarily and shall be **an identified person from the day following the day of notification concerning the decision registering such person** (Section 6k of the VAT Act).

In case of voluntary registration of a payer with **previous cancellation of registration by financial office due to a serious breach of obligations relating to tax administration**, the taxable person may submit an application for registration no earlier than after the expiration of 1 year from the day when their registration as a payer was cancelled due to the reasons above mentioned (Section 94a Subsection 3 of the VAT Act).

## 1.3 Application for VAT registration

The taxable person that does not have a registered office in this country and fulfils conditions for **compulsory registration** is obliged to submit **an application for registration within 15 days from the day when this person became a payer or an identified person.**<sup>22</sup>

The day when this taxable person becomes a payer is mainly the day:

- when the first taxable transaction with the place of supply in this country takes place, this includes also transactions under distance sale scheme<sup>23</sup> or
- the day of the first delivery of goods from this country to other Member State.<sup>24</sup>

The day when this taxable person becomes an identified person is the first day of intracommunity acquisition goods from another EU Member State.<sup>25</sup>

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<sup>22</sup> Section 94 Subsection 2 and Section 97 of the VAT Act

<sup>23</sup> see above mentioned Section 6c, Subsection 2 of the VAT Act

<sup>24</sup> see Section 6c Subsection 3 of the VAT Act

<sup>25</sup> Section 6g of the VAT Act

A taxable person who has neither a registered office nor an establishment in this country can submit an application for VAT registration **voluntarily** whenever, on condition that fulfils the conditions given by law (see also the chapter 1.2).

### **Electronic submission:**

**All applications for VAT registration (compulsory or voluntary) or a notification of changes to the registration data<sup>26</sup> must be submitted only electronically<sup>27</sup>.**

The submission of VAT registration application is possible via:

#### **1. Tax Portal:**

[https://adisdpr.mfcr.cz/adistc/adis/idpr\\_epo/epo2/uvod/vstup\\_expert.faces](https://adisdpr.mfcr.cz/adistc/adis/idpr_epo/epo2/uvod/vstup_expert.faces)

(next steps: Registrace → Přihláška k registraci k dani z přidané hodnoty)<sup>28</sup>

- **with authorized electronic signature**

(issued by the Czech accredited authority – more on:

[http://epodpora.mfcr.cz/cs/index/app/UXVlc3Rpb25zfGRpZ2VzdC5hc3B4P3NpZD00Mzcy\);](http://epodpora.mfcr.cz/cs/index/app/UXVlc3Rpb25zfGRpZ2VzdC5hc3B4P3NpZD00Mzcy);)

- **without electronic signature**- this submission must be confirmed with a special form called "E-form (E-tiskopis)", which is generated after submission in the Tax portal without el. signature and signed in a manner with which another legal regulation connects the effects of a personal signature. The signed form has to be sent to a locally competent tax administrator within 5 days after the submission via Tax Portal.

Tax Portal enables also saving of a tax filing into the XML file that can be sent via Data Box. Automatic check of the tax filing is done before saving of XML file.

**2. Data Box** Data Box enables fast communication with tax office during tax proceedings. Ministry of Interior is responsible in this matter. For information concerning establishment of Data Box for persons from abroad please visit:

<https://www.datoveschranky.info/zakladni-informace/zrizeni-datove-schranky-na-zadost>

In case of communication via Data Box a data message (an attachment) must have relevant format and structure (Section 72, Subsection **2 letter c**) of the Tax Code) – .XML, for possible technical purposes - relevant XSD schemas. Authorized electronic signature for the purpose of submissions via Data Box for tax administration is not necessary.

If for example a foreign representative establishes the Data Box, he or she can send the application for VAT registration and all relevant annexes only via Data Box electronically. In this case, a power of attorney can be submitted in paper form, electronic submission is not obligatory.

*In case of technical problems or questions, please contact us via e-mail:*  
[epodpora@fs.mfcr.cz](mailto:epodpora@fs.mfcr.cz)

### **Annexes of the application:**

Only a taxable person can be registered for VAT, i.e. the legal or natural person who is able to carry out an economic activity.

**Therefore, compulsory annexes for non-established taxable persons are:**

- **VAT (or similar tax) registration certificate from another country,**
- **trade licence / certificate or other authorization to business activity,**

<sup>26</sup> The notification of changes to the registration data should be noticed within 15 days since the change of registration data according to the Tax Code. This notification is available only in Czech language:  
[https://adisdpr.mfcr.cz/adistc/adis/idpr\\_epo/epo2/uvod/vstup\\_expert.faces](https://adisdpr.mfcr.cz/adistc/adis/idpr_epo/epo2/uvod/vstup_expert.faces) (next steps: Registrace → Oznámení o změně registračních údajů).

<sup>27</sup> According Art. VI. section1 of the transitional provisions of Act No. 238/2020 Coll., the filing of an application for registration or a notification of changes to the registration data may be made in paper form for the period preceding the date of entry into force of this Act (until 31. 12. 2020) for identified persons (not payers).

<sup>28</sup> For the time being, an unofficial translation is at disposal: [English version of this application form](#). It serves only for easier electronic completing; application for VAT registration must be submitted only electronically in accordance with legal conditions.



- **business register statement**

All these annexes must be officially verified copies of original documents translated to the Czech language. Officially verified translation into the Czech language is not required but in case of need financial office has the right ask for it later.<sup>29</sup> The Slovakian documents do not need to be translated into the Czech language at all.

**Voluntary annex is so called ANNEX TO VAT REGISTRATION APPLICATION FORM – ECONOMIC ACTIVITY INFORMATION.** It may be voluntarily attached to the application in order to speed up VAT registration procedure. *The English version of this document is available on <https://www.financnisprava.cz/en/taxes/vat-registration-for-non-established-per>.*

## 2. Selected VAT responsibilities following registration

The non-established persons have similar rights and obligations in connection with VAT registration as persons who are established in the Czech Republic and are obliged to VAT registration here. Any party involved in tax administration may select a representative. All tax administration proceedings must be conducted and documents must be drawn up in the Czech language.

### **VAT Return:**

Payers or identified person are obliged to submit a VAT return. The payer who has not a registered office or an establishment in the Czech Republic is not obliged to submit a VAT return for the taxable period, in which this payer has no tax obligation or obligation to declare an exempt supply (submission of a “zero VAT return” is not required). Similarly, an identified person does not submit VAT return for the taxable period, in which there is no obligation to declare tax.<sup>30</sup>

**Deadline: no later than the 25<sup>th</sup> day after the end of the tax period<sup>31</sup>,** which is:

- **calendar month** – basic tax period, or
- **calendar quarter** – only a VAT payer (not an identified person) can decide that his tax period for the current calendar year is a calendar quarter on specific legal conditions.<sup>32</sup> The change of tax period cannot be made for the calendar year in which the VAT payer was registered or for the immediately following calendar year.<sup>33</sup>

**The tax is due on the last day of the deadline set out for the submission of a regular VAT return.<sup>34</sup>**

**Declaration of some obligations of non-established taxable persons in a VAT return:**

Realized taxable transactions (supply of goods or provision of service) with the place of supply in this country are declared in the box No. 1 (standard rate is 21 %) or in the box No. 2 (lower rate is 15 % or 10 %), the amount of tax base and tax should be stated. This amount of tax should be included in the box No. 62 (output tax). The final tax obligation (the box No. 64 – a tax obligation or the box No. 65 – an excess tax deduction) is influenced accordingly.

**For proper declaration of other transactions an official guidelines for Vat return should be used.**

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<sup>29</sup> Section 76 Subsection 2 of the Tax Code

<sup>30</sup> Section 101 Subsection 1, 4 a 5 of the VAT Act

<sup>31</sup> Section 99 and § 99a of the VAT Act and Section 136 Subsection 4 of the Tax Code.

<sup>32</sup> His turnover for the immediately preceding calendar year did not exceed CZK 10,000,000; he is not an unreliable VAT payer; he is not a group; and he announces the change of tax period to the tax authority until the end of January of the respective calendar year.

<sup>33</sup> For the reasons deserving a special attention the tax authority can, upon request of the VAT payer submitted until the end of October of the year in which the VAT payer was registered, decide that the change of tax period can be made for the immediately following calendar year.

<sup>34</sup> Section 135 Subsection 3 of the Tax Code

VAT return must be submitted **only electronically** by the law<sup>35</sup>, just as the application for VAT registration and other electronic submissions for tax administration via **Tax Portal or Data Box**.

VAT return is available on following address of Tax Portal:

[https://adisdpr.mfcr.cz/adistc/adis/idpr\\_epo/epo2/uvod/vstup\\_expert.faces](https://adisdpr.mfcr.cz/adistc/adis/idpr_epo/epo2/uvod/vstup_expert.faces)

(next steps: Daň z přidané hodnoty → Přiznání k dani z přidané hodnoty platné od 1.1.2011).

The VAT Return form is also available on our website including instructions for filing: [http://www.financnisprava.cz/assets/tiskopisy/5401\\_20.pdf?201608290934](http://www.financnisprava.cz/assets/tiskopisy/5401_20.pdf?201608290934)).

### **VAT Control Statement:**

Only a payer (not an identified person) is obliged to submit a VAT control statement<sup>36</sup>, only on specific conditions defined by law - for more information see our website: <https://www.financnisprava.cz/en/taxes/VAT-Control-Statement>

**Declaration of some obligations of non-established taxable persons in a VAT control statement:**

Realized taxable transactions (supply of goods or provision of service) for non-taxable persons with the place of supply in this country are declared in a part A.5. of a VAT control statement. In this part are declared also realized transactions with the place of supply in this country for taxable persons (payers and persons who are not payers) and non-taxable legal persons if the value including tax is up to CZK 10,000.

Realized taxable transactions (supply of goods or provision of service) and received payments with the place of supply in this country are declared in a part A.4. on conditions that the recipient of the supply is a taxable person (a payer or person who is not payer) or a non-taxable legal person and the value including tax is over CZK 10,000.

Supply of goods to another EU member state is not declared in this statement.

**For proper declaration of other transactions in VAT control statements official guidelines for VAT control statement should be used.**

Also a VAT control statement must be submitted **only electronically** by the law, just as the other electronic submission for tax administration via Tax Portal or Data Box. Special attention should be paid to the fact that if a control statement is submitted using a data message that requires additional confirmation, it must be confirmed under the conditions stated in the Tax Code by the deadline for a control statement submission.<sup>37</sup>

Tax Portal: [https://adisdpr.mfcr.cz/adistc/adis/idpr\\_epo/epo2/uvod/vstup\\_expert.faces](https://adisdpr.mfcr.cz/adistc/adis/idpr_epo/epo2/uvod/vstup_expert.faces)  
(next steps: Daň z přidané hodnoty → Kontrolní hlášení DPH platné od 1.1.2016)

### **Recapitulative Statement:**

Taxable persons registered for VAT are obliged to submit a recapitulative statement just in case they carried out transaction (supply of goods or provision of service) to other Member State.<sup>38</sup> Especially a payer registered according to Section 6c, Subsection 3 or Section 6c, Subsection 4 of the VAT Act (see the chapter 1.1.2) is obliged to submit a recapitulative statement declaring supply of goods to the other Member State.

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<sup>35</sup> Section 101a of the VAT Act.

<sup>36</sup> Section 101c and following of the VAT Act

<sup>37</sup> Section 101d Subsection 2 of the VAT Act

<sup>38</sup> Section 102 of the VAT Act

A recapitulative statement shall be filed by a payer for each calendar month within 25 days from the end of the calendar month.<sup>39</sup> Data about the value of the delivered goods (or provided service) shall be stated in the Czech currency.

Also a recapitulative statement must be submitted **only electronically** by the law, just as the other electronic submission for tax administration via Tax Portal or Data Box. Special attention should be paid to the fact that if a recapitulative statement is submitted using a data message that requires additional confirmation, it must be confirmed under the conditions stated in the Tax Code by the deadline for a recapitulative statement submission.

Tax Portal<sup>40</sup>: [https://adisdpr.mfcr.cz/adisc/adis/idpr\\_epo/epo2/uvod/vstup\\_expert.faces](https://adisdpr.mfcr.cz/adisc/adis/idpr_epo/epo2/uvod/vstup_expert.faces)  
(next steps: Daň z přidané hodnoty → Souhrnné hlášení VIES).

For further information see: <https://www.financnisprava.cz/en/internation-tax-affairs/cooperation-and-vat/recapitulative-statements>.

### **Keeping records for VAT purposes:**

Payers or identified persons are obliged to keep all data relating to their tax liabilities in records for VAT purposes, and must do so in the structure required for drawing up a tax return, recapitulative statement or control statement.<sup>41</sup>

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<sup>39</sup> In case of identified person within 25 days from the end of calendar month, in which the transaction was carried out. If a payer would realize only supply of services to other Member State, he shall file the recapitulative statement together with the tax return within the term for filing the tax return.

<sup>40</sup> If a recapitulative statement is filed using a data message that requires additional confirmation, it must be confirmed within the term for filing a recapitulative statement.

<sup>41</sup> Obligations concerning keeping records for VAT purposes are stated in Section 100 of the VAT Act.