

For information purposes only

VAT CONTROL STATEMENT

according to the Article 101c and foll. of the Act no.: 235/2004 Coll., on VAT as amended ("VAT Act")
effective since 1. 1. 2016

Tax Office for (?) ▼

Regional Office in (?) ▼

Tax Identification Number (?) CZ

Type of VAT Control Statement (?) regular corrective corrective in due date Quick reaction to summons (?)

Reasons for submission of corrective VAT Control Statement found on (?) ▼

Reference number of summons (?)

Period (?) Month Quarter Year for period of from (?) ... to (?) ...

Date of submission/filing (?) ...

Type of taxpayer (?) legal person natural person

The below mentioned is only a list of VAT Control Statement items without a graphical representation of drop down lists and other functions simplifying the filling in.

Business name of Legal person / Name and Surname, academic title of Natural person

Seat of Legal person/domicile address of Natural person according to the Article 13 section 1 of Tax Code

Street / no. of a building /town/ zip code / State

Contact information: **ID of data box / e-mail** / telephone

Identification of signer: Type of signer / Code of signer / Surname, Name / Date of birth / Registration number of Tax Adviser/ Business Name of Legal person /ID number of Legal person

Natural person entitled to sign (if a taxpayer or signer is a legal person) with relationship to the legal person (e.g. statutory representative, authorized officer etc.): Surname, Name / Relationship to the legal person

Contact person: Surname, Name / telephone

A. Taxable supplies from which taxable person registered for VAT is obliged to declare tax and supplies in domestic reverse charge regime

A.1. Taxable supplies in domestic reverse charge regime from which an acquirer is obliged to declare tax according to Article 92a of the VAT Act

No. of line	Tax ID no. of acquirer/customer	Ref. no. of Tax Document	Date of taxable supply	Tax Base	Code of supply
1	2	3	4	5	6

A.2. Taxable acquisition from which an acquirer is obliged to declare tax according to Article 108 section 1b) and c) (Articles 24 and 25 of the VAT Act)

No. of line	Identification of Supplier (VAT ID)	Ref. no. of Tax Document	Date of tax liability**	Tax Base 1	VAT 1	Tax Base 2	VAT 2	Tax Base 3	VAT 3
1	2	3	4	5	6	7	8	9	10

A.3. Supplies in special regime for investment gold according to Article 101c section 1c) point 2 of the VAT Act

No. of line	Identification of customer (TAX ID/VAT ID)	Customer without Tax ID number/VAT ID			Ref. no. of Tax Document	Date of supply	Amount of exempt supply
		Name and Surname/Business name	Date of birth	Address/Seat			
1	2	3	4	5	6	7	8

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A.4. Taxable supplies and received payments with obligation to declare tax according to Article 108 section 1a) of the VAT Act in the amount over of 10.000,- CZK including VAT and all corrections according to Article 44 of the VAT Act regardless of the threshold

No. of line	Tax ID no. of customer	Ref. no. of Tax Document	Date of tax liability*	Tax Base 1	VAT 1	Tax Base 2	VAT 2	Tax Base 3	VAT 3	Regime code of supply	Article 44 of the VAT Act
1	2	3	4	5	6	7	8	9	10	11	12

A.5. Other taxable supplies and received payments with obligation to declare tax according to Article 108 section 1a) of the VAT Act with the amount up to 10.000,- CZK including VAT, or supplies with no obligation to issue a tax document

Tax Base 1	VAT 1	Tax Base 2	VAT 2	Tax Base 3	VAT 3
1	2	3	4	5	6

B. Received taxable supplies with place of supply in CZ

B.1. Received taxable supplies in domestic reverse charge regime from which an acquirer is obliged to declare tax according to Article 92a of the VAT Act

No. of line	Tax ID no. of supplier	Ref. no. of Tax Document	Date of taxable supply	Tax Base 1	VAT 1	Tax Base 2	VAT 2	Tax Base 3	VAT 3	Code of supply
1	2	3	4	5	6	7	8	9	10	11

B.2. Received taxable supplies and providing payments from which an acquirer claims tax deduction according to Article 73 section 1a) of the VAT Act with the amount over of 10.000,- CZK including VAT and all received corrections according to Article 44 of the VAT Act regardless of the threshold

No. of line	Tax ID no. of supplier	Ref. no. of Tax Document	Date of tax liability*	Tax Base 1	VAT 1	Tax Base 2	VAT 2	Tax Base 3	VAT 3	Deduction adjustment	Article 44 of the VAT
1	2	3	4	5	6	7	8	9	10	11	12
										Yes/No	

B.3. Received taxable supplies and providing payments from which an acquirer claims tax deduction according to Article 73 section 1a) with the amount up to 10.000,- CZK including VAT

Tax Base 1	VAT 1	Tax Base 2	VAT 2	Tax Base 3	VAT 3
1	2	3	4	5	6

C. Control lines to VAT Return

Lines of VAT Return	Tax Base
1	A.4. + A.5. total tax bases for basic VAT rate
2	A.4. + A.5. total tax bases for first and second reduced VAT rate
40	B.2. + B.3. total tax bases for basic VAT rate
41	B.2. + B.3. total tax bases for first and second reduced VAT rate
25	A.1 total tax bases
10	B.1. total tax bases for basic VAT rate
11	B.1 total tax bases for first and second reduced VAT rate
3 + 4 + 5 + 6 + 9 + 12 + 13	A.2 total tax bases

Tax Base/VAT 1 - basic VAT rate, 2 - first reduced VAT rate, 3 - second reduced VAT rate

* Date of tax liability according to Article 21 of the VAT Act

** Date of tax liability according to Article 24 or 25 of the VAT Act

VAT Control Statement will be submitted only electronically in the structure determined by the Financial Administration.