APPLICATION FOR VALUE ADDED TAX REGISTRATION

03 for a payer or an identified person

04

Legal person:

Name including a legal format

Natural person:

Surname

Maiden name

First name(s) Degree

Birth certificate number / Date of birth (if the birth certificate number is not allocated) / 

Registered office of the legal person / address of the place of residence of the natural person in accordance with Section 13 Subsection 1 of the Tax Code:

Street name and orientation number, city district and descriptive number

City

Postcode

Country

Real registered office:

Street name and orientation number, city district and descriptive number

City

Postcode

Country

E-mail

Phone number

05 Effective date of compulsory registration

06 Reason for registration in accordance with a particular provision of the VAT Act

07 Turnover in the immediately preceding 12 calendar months

08 Date of cancellation of previous VAT registration Reason for the cancellation

09 Reason for voluntary registration of a payer or identified person

09a Estimated amount of an annual turnover in case of voluntary registration of a payer
10 Registration in other EU member states. Date of registration EORI – Tax Ident. No.

11 Account numbers held at payment service providers (bank accounts)
Write numbers of all your accounts at payment service providers which are used for your economic activity if you are filling out this application form as a payer.
Accounts in the Czech Republic held in CZK:
Account number / Bank (identification) code

Account held in a foreign country or foreign currency account:
IBAN

Bank ID type Bank ID
Account name
Name of the bank
Bank street
Bank city
Bank postcode (ZIP-code) Country

11a Account for a refund of overpaid VAT

12 Annexes
– only the person not having a registered office or permanent establishment in the Czech Republic (the non-established taxable person)
  • VAT (or similar tax) registration certificate from another country
  • trade licence / certificate or other authorization to business activity
  • business register statement
– other annexes number of annexes

Details of the signatory:
Code of the signatory
First name(s) and surname / Name of legal person
Date of birth / Tax consultant certific ate number / Legal person identification number

Natural person authorized for the signature (if a taxable person or agent is a legal person)
Write what is the relationship to the legal person (e.g. director, authorized person, etc.)
First name(s) and surname / Relationship to a legal person

Taxable person / authorized signatory
Date Signature of the taxable person / authorized signatory
Stamp
GUIDELINES

Where the guidelines include references to individual provisions (Sections) of the law, it concerns the Act No. 235/2004 Coll., on Value Added Tax, as amended by later regulations, provided it is not stated otherwise. State the remaining part of the official name of your locally competent Tax Office (e.g. – capital Prague; – South Bohemian Region, etc.) in the Tax Office / Specialized Tax Office box. If the entity is a person selected in accordance with Section 11 Subsection 2 of the Act No. 456/2011 Coll., on the Financial Administration of the Czech Republic, as amended by later regulations (hereinafter referred to as “the Act on the Financial Administration of the Czech Republic”), the Specialized Tax Office must be stated. Enter the seat of the Local Office where the file about the taxable person is or will be kept in the “Local Office” box (Section 13 of the Act on the Financial Administration of the Czech Republic). Locally competent for non-established taxable persons (no registered office or permanent establishment in the Czech Republic) is Financial úřad pro Moravskoslezský kraj (Tax Office for the Moravian-Silesian Region), Územní pracoviště (territorial branch) Ostrava I.

01 – State the tax identification number if already allocated to the person applying for registration.
02 – If you apply for a voluntary registration of a payer, state the estimated amount of your annual turnover as specified in Section 4a. Give a brief reason for your voluntary registration.
03 – Mark the relevant box if the applicant is intended to be a payer or identified person. Further, mark the box if you are a person who does not have a registered office or permanent establishment (a non-established taxable person) in the Czech Republic, otherwise leave the box blank.
04 – State the requested identification data of the person applying for registration. Entering the information in the “Original name” box, “Degree” box, “Phone number” box or “E-mail” box is optional. Registered office of a legal person under Section 13 Subsection 1 of the Act No. 280/2009 Coll., the Tax Code, as amended by later regulations (hereinafter referred to as “the Tax Code”), as the address where the person is registered for the legal person in the Commercial Register or similar public register, or the address where thelegal person is actually seated if such an entity is not entered in these registers. The place of residence of a natural person under Section 13 Subsection 1 of the Tax Code is the address of a place of permanent residence of the citizen of the Czech Republic, or the address of the reported place of residence of the foreigner, and if the place of residence of the natural person cannot be identified in this manner, it shall mean the place in the territory of the Czech Republic where the natural person mostly stays.
05 – If you are the person who becomes a payer according to Section 6, state the date when your turnover has exceeded the registration threshold (Please be aware that Section 6 is only for those taxable persons who have the registered office in the Czech Republic; therefore not for non-established taxable persons). If you are already a payer under Section 6b to 6e, or an identified person under Section 6g to 6l, state the date when the fact given in the respective Section occurred.
06 – State the particular provision (Section) of the law on the basis of which you become a payer or identified person.
07 – State your turnover in the immediately preceding 12 calendar months before the application submission date.
08 – State the date of the previous VAT registration cancellation including the reason for the cancellation.
09 – Give a brief reason for your voluntary registration.
09a – If you apply for a voluntary registration of a payer, state the estimated amount of your annual turnover as specified in Section 4a.
10 – If you have been registered for the tax in another EU member state, state the tax identification number and date of registration. State EORI number for communication with customs authorities if it is not identical with a tax identification number (or a tax office or permanent establishment in the Czech Republic, if such an entity is not entered in these registers).
11 – If you apply for a voluntary registration of a payer, state the numbers of all your accounts at payment service providers (your bank accounts) which are used for your economic activity. Always state if they are intended to be made public in the VAT Register.
12 – If you apply for a voluntary registration of a payer, state the numbers of all your accounts at payment service providers (your bank accounts) which are used for your economic activity. Always state if they are intended to be made public in the VAT Register.

Please note that this requirement is related to the possible liability (the receiver of the supply is liable for the tax unpaid by the provider of the supply if the payment is made to an account other than the account which was made public; this liability applies only on specified bank IDs (see Section 13 of the Tax Code)).

Also please be aware that although there is no restriction as regards the publishing of the account held abroad, the possible liability application is not hindered thereby. It is a separate case of liability given by Section 109 Subsection 2 Paragraph b), under which the receiver of the supply who made payment for the taxable supply to the provider’s account held outside the country, is held liable for VAT under the provider’s name if it was the account that had been published in the VAT Register.

Where the accounts are held at Czech banks it is necessary to complete the following information: Bank ID type / Bank ID / Account name / Name of the bank / Bank street / Bank city / Bank postcode / Country.

Write the type of the bank ID in the “Bank ID” box, i.e. for example BIC, FW, SC. Write the account name or name of the account holder in the “Account name” box.

Prepare a copy of the original form for each attached copy, in the case of a certified translation. If the documents are translated into Czech, they must be officially certified translations into Czech language. Officially certified translation into the Czech language is not required but a financial office has the right to ask for it later in case of need (Section 76 Subsection 2 of the Tax Code). The annexes must sufficiently and credibly substantiate the identification of the applicant.

Other annexes – indicate their total number (applicable e.g. if you need more space in the box 11 – account numbers, etc.).

The signatory details must be completed only where the application is being filled in and submitted by a person other than the taxable person; where the taxable person makes the submission himself, this part should not be filled in. Instructions for filling out details of the signatory are published on the website of the Financial Administration: http://www.financnisprava.cz in the Tax forms section.

If you need more space for provision of any additional data or information that may be relevant, use separate annex and enter the corresponding box No. of the original form to which such information is referred. Indicate the total of the annexes in the box 12.