

Tax Flash

Czech Republic, 8 July 2009

Tax Flash is an electronic newsletter prepared by PricewaterhouseCoopers Česká republika, s.r.o. to keep you up to date on the latest tax and legal news. A more complex look at key tax changes and their impact on your business is provided in our monthly newsletter, Tax & Business News.

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EC Sales List

As of 1 January 2010 the Czech Republic is obliged to implement the so-called EU VAT Package into the Czech VAT legislation, which will significantly change the place of supply rules for services and introduce additional reporting obligation for certain services if their place of supply is outside the Czech Republic.

The EC Sales list will therefore be obligatory not only for sale of goods to other EU Member State but also for certain services supplied to entities VAT registered in other EU Member States. The EC Sales list will have to be submitted monthly, in electronic form only and will have to be signed with an advanced electronic signature based on a qualified certificate.

The deadline for filling the monthly EC Sales list is the 25th day of the following month. We would like to draw attention to the obligation to file the EC Sales list on a monthly basis, even for quarterly VAT payers. However, if the VAT payer supplies only services (no goods), the EC Sales list period will be the same as for VAT returns, i.e. monthly/quarterly as appropriate.

Entities not registered in the Czech Republic should pay special attention to the electronic format of the report which will require usage of advanced electronic signature issued according to the EU regulation for electronic signatures.

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Než začnete vyplňovat tiskopis, přečtěte si, prosím, pokyny. Please read the instructions before filling in the required details.

A. ODDÍL (SECTION A) Pořadové číslo strany / Coloursý počet stran Sequential Number / Total number of pages 1

Právní území úřadu v němž, pro
Local Tax Office in

Danové identifikační číslo
Tax identification number
C, Z

otisk podpisu vlastníka finančního úřadu
Stamp for official stamp of local tax office

SOUHRNNÉ HLÁŠENÍ
k dani z přidané hodnoty
(RECAPITULATIVE STATEMENT to Value Added Tax according to Article 102 under Act of Value Added Tax No. 235/2004 Coll.)
za kalendářní čtvrtletí (Calendar Quarter) rok (Year)

Právní osoba (Legal Entity):
Obchodní jméno (Trade Name)

Fyzická osoba (Natural person):
Příjmení (Surname) Jméno (First Name) Titul (Title)

Trvalé bydliště fyzické osoby nebo sídlo právnické osoby (Home Address of Natural person or Residence of Legal Entity):
Obec (City, Town, Village) PSČ (Postal Code)

Území, kde zboží (oblast poskytnutí služeb) (Region, Municipality)
Stát (Country)

B. ODDÍL (SECTION B)

Číslo řádku (Line number)	Stát země (Country code)	DIČ poskytovatele zboží (Customer's VAT number)	Míst příjmu (Region code)	Číslo příjmu (Number of supplies)	Celková hodnota příjmu v Kč (Total value of supplies in CZK)
1					
2					
3					
4					
5					
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Kontrolní součet řádků 1-20 (Control sum of lines 1-20):

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