Report – Help for Filling in the Form

HEADING

- **Finančnímu úřadu pro/To Tax authority:** according to the law, Specializovaný finanční úřad is the competent tax administrator for CbCR, therefore this item is prefilled without possibility to amend it.

- **Za rok/For the year** - fill in the year in which the Reporting Fiscal Year ended.

  Example: MNE has the following Reporting Fiscal Year for which MNE is required to prepare Consolidated Financial Statements:

  - *from 1. 1. 2017 to 31. 12. 2017 – fill in 2017,*

  - *from 1. 7. 2017 to 30. 6. 2018 – fill in 2018.*

- **Období/Fiscal Year:** the specific Reporting Fiscal Year for which the MNE is required to prepare Consolidated Financial Statements and for which the Report is drawn up:

  - Období od/Fiscal Year from – fill in the date in the format "DD.MM.YYYY"

  - Období do/ Fiscal Year to - fill in the date in the format "DD.MM.YYYY"

- **Jedná se o první vykazované účetní období/It concerns the first Reporting Fiscal Year:** tick whether the Report is submitted for the first Reporting Fiscal Year (the first Reporting Fiscal Year you filed in the Notification).

- **Typ oznámení/Type of Report** – tick one of the options:

  - Řádné/Regular – submitted to the final date for the submission (new Reports only).

  - Opravné/Corrective - submitted to the final date for the submission (it includes Reports with new data, corrective data and resent data submitted to the final date for the submission).

  - Dodatečné/Additional – submitted after the deadline for the submission.

- **Identifikace oznamující entity/Identification of the Reporting Entity:**

  - DIČ (pouze číselná část)/TIN (digits only) – fill in the tax identification number without "CZ". This item is necessary for the further processing. After filling in TIN completing data from your submitted Notification will be loaded.

JINÉ PŘÍLOHY/OTHER ATTACHMENTS

- The size of all files added in electronic form (so-called e-attachments) is allowed to be **20 000 kilobyte** at maximum.
- The attachment have to be in XML format and have to include the correct and complete Report „Zpráva podle zemí – Country by Country Reporting", which is consistent with "COUNTRY-BY-COUNTRY REPORTING XML SCHEMA AND USER GUIDE" – see https://www.oecd.org/ctp/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations.htm
- You add the e-attachment with "Přidat e-přílohu/Add the e-attachment"-button.
- During adding the e-attachments we recommend to use buttons from the pages of the application (using the back button of the internet browser may lead to undesired situations).
- After adding the attachment the value „Využití limitu/Limit used" will be displayed (xx kB from 20 000 kB (xx %), xx kB left)

ZÁVĚR – Závěrečná stránka vyplnění formuláře/FINAL PART – the final page for filling in the form

- Chyby v písemnosti/Errors in the document: in the case you did not fill in some fields or you filed in the fields incorrectly following information will be displayed on the screen: „Prošli jste vyplněním položek formuláře, ale výsledná písemnost obsahuje některé chyby (kritické), se kterými není možné písemnost podat"/"You passed the filling in of the fields of the form but the resulting document contains some (critical) errors which prevent it from submitting."

- Using the following menu of buttons will facilitate you with to correct of the errors:

    - Protokol chyb/Errors statement – a report of errors will be generated (errors in the document, critical errors preventing submitting of the file according to each page of the form).

        - Kritická chyba/Critical error – significant errors which prevent submitting the document. In case when the file with such errors were delivered to the recipient (e.g. through data box), it would be refused.

        - Propustná chyba závažná/Non-critical significant error – significant errors which allow sending the document but lead to other clarifying procedures in most cases.

        - Propustná chyba/Non-critical error – minor errors or warnings about possible errors which allow sending the document.

    - Úvodní stránka/Initial page – the button shifts you to the initial page of the form. You can check the form from the beginning and correct items according to the error statements at each item (marked red).

    - Uložení písemnosti před odesláním/Save the document before submitting – the button „Uložení pracovního souboru/Save the file": before leaving the form it is recommended to save the unfinished document (file name e.g.: CBCOZN-XXXXXXXXXX-20190212-113900-pracovni.xml). After leaving the form and your inactivity during a specified period (cca 30 min), after closing the browser window or after logging out from the tax portal the document is irretrievably deleted. After pressing the button the page will be displayed and you can save the file to the local disc of your computer before the file is submitting. You can upload the saved file to your computer later and further adjust.

    - Kontrola úplného opisu/Checking of the full copy – pressing the button Full copy for printing opens the page with the full copy in PDF-format (file name e.g.: CBCOZN-XXXXXXXXXX-20190212-113900.pdf). Full copy of the document is displayed in the form set by General financial directorate (GFŘ), the application inserts filled in values in printing form of GFŘ, you can display or save the full copy to the local disc of your computer.

Submitting the CbC Report is only possible through the EPO tax portal; the CbC Report cannot be submitted to the tax administrator´s data box.