

Please read carefully the Guidelines before filling out this form.

Tax Office for / Specialized Tax Office

Territorial Branch for/in

01 Tax Identification Number

02 Box for an official stamp of the Tax Office

APPLICATION FOR VALUE ADDED TAX REGISTRATION

03 for a payer

or an identified person

– no registered office or permanent
establishment in the Czech Republic

04

Legal person:

Name of legal person 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

Data box ID of the foreign person

E-mail

Phone number

Attorney-in-fact for service

yes / no

05 Effective date of compulsory registration

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

07 Turnover

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 – TIN

Date of registration

EORI

Exemption individual number – EX ID number

11 Account numbers held at payment service providers

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

intended for publication
yes / no

Account held in a foreign country or foreign currency account:

IBAN

Bank ID type

Bank ID

Currency of the
account

intended for publication
yes / no

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 certificate 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

GUIDELINES

If this form submission requires data whose content or format is determined by another legal regulation, such data shall be provided with that content and in that format, unless otherwise specified.

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 for / 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 Territorial Branch where the file about the taxable person is or will be kept in the "Territorial Branch for/in" 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 Finanční 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.

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 "Maiden name" box, "Degree" box and "Phone number" box is optional.

The „e-mail" information is obligatory for the foreign person (Section 96 Subsection 3).

The foreign person is obliged to select an attorney-in-fact for service who has access to a data box set up by law, this shall not apply if such a foreign person has access to a data box (Section 98b Subsection 1).

The foreign person shall mean a taxable person that does not have a registered office or permanent establishment in the territory of the European Union (Section 4 Subsection 1 Paragraph g).

The payer or identified person having access to a data box may select an attorney-in-fact for the purposes of service of a document in the field of value added tax on the conditions specified in Section 98a Subsection 1 only if such an attorney-in-fact has access to a data box set up by law.

If you have selected an attorney-in-fact for service (Section 98a or 98b) and a power of attorney has been filed with a tax administrator or has been attached to this application, you state YES. At the same time, substantiate the power of attorney as an annex if the tax administrator does not have such a power of attorney at his disposal.

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"), is the address which is registered for the legal person in the Commercial Register or similar public register, or the address where the legal 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. Non-established taxable persons shall state their registered office in the public register (legal persons) or the place of residence (natural persons).

Real registered office is the address of the place where fundamental managerial decisions regarding the person are made and where the management of this person meets, and the address of the registered office which is entered in a public register and if only one address cannot be identified, the registered office is the address of the place where fundamental managerial decisions regarding the person are made; if, in the case of a natural person, the registered office cannot be identified in this manner, the registered office of such a person shall mean the address of the place of his residence.

05 – If you are the person who becomes a payer due to exceeding the turnover threshold, state the date when your turnover has exceeded the registration threshold. If you become a payer for another reason, or an identified person under Section 6g to 6i, state the date when this fact given in the respective Section occurred.

06 – State the particular provision (Section) of the law on the basis of which you become or became a payer or identified person. If you state Section 6 Subsection 2 Paragraph a), or Section 6 Subsection 3 Paragraph b) Point 1, it will be regarded as notification that you want to become the payer on the day following the day of exceeding the amount according to Section 6 Subsection 1, or according to Section 6 Subsection 3 Paragraph b).

07 – State your turnover amount for the relevant calendar year or a part of the year in which the turnover threshold was exceeded according to Section 6 Subsection 1 or Section 6 Subsection 2 Paragraph b), or state the turnover under Section 6 Subsection 1 for the immediately preceding calendar year in accordance with Section 6 Subsection 3 Paragraph b) Point 3.

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. Giving this information is optional.

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 identification number has not been allocated yet).

State the Exemption individual number – EX ID number, for the scheme for small enterprises (SME) under which you were last registered or still have been registered in the scheme for small enterprises (SME) for the Czech Republic (the Czech Republic – the Member State of exemption).

11 – In case you are filling out the application for VAT registration of a payer, state the numbers of all your accounts at payment service providers 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 – Section 109 Subsection 1 in connection with Section 109 Subsection 2 Paragraph c) Point 2).

Where the accounts are held at Czech banks, it is not 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 type" box, i.e. for example BIC, FW, SC. Write the account name or name of the account holder in the "Account name" box.

11a – Complete an account No. for a refund of overpaid VAT on the H line.

If the account is held abroad or in a foreign currency, leave the H line blank (put a dash). In that case the account held abroad or in a foreign currency completed in the form above will be treated as the account intended for the refund of overpaid VAT – provided that it is your own account which is used for economic activity. When the mentioned conditions are not fulfilled, write this account in separate annex in accordance with the last paragraph of the guidelines.

If the account intended for a refund of overpaid VAT is your own and this account is used for your economic activity, it should be also written in the accounts in the box 11.

12 – The mentioned annexes must be provided by persons not having a registered office or permanent establishment in the Czech Republic (non-established taxable persons). All these annexes must be officially verified copies of original documents translated into Czech language. Officially verified 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.