

Please read carefully the Guidelines before filling out this form.

Tax Office for / Specialized Tax Office

Territorial Branch for/in

01 Tax Identification Number

Box for an official stamp of the Tax Office

REGISTRATION DATA CHANGE NOTIFICATION

PART 1 – Identification data

02 Surname

03 First name(s)

04 Birth certificate number / Date of birth

(if the birth certificate number is not allocated)

05 Name of legal person including a legal format

06 Identification Number

07 Remitter's cash desk identification

PART 2 – Information changed (Complete only items related to the change)

08 Phone number
cancellation

new/another

09 E-mail
cancellation

new/another

10 Business Licence issued outside the Czech Republic
cancellation

a) date of cancellation

b) issued under number

new/another

a) date of issue

b) new/another licence issued under number

11 Suspension of a business activity

a) date of beginning of suspension b) date of end of suspension

12 Account numbers held at payment service providers (bank accounts)

a) cancellation

accounts in the Czech Republic held in CZK:

Account number/Bank (identification) code

account held in a foreign country or foreign currency account:

IBAN

- 15 Organizational units of the business enterprise: a) number of branches
- b) number of permanent establishments
- c) number of remitter's cash desks

16 Data change related to the remitter's cash desk

Change of address of the remitter's cash desk

a) street name and orientation number, city district and descriptive number

b) city

c) Postcode

Change of natural person authorized to act on behalf of the remitter's cash desk in tax matters

surname

first name(s)

degree

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

role

17 Data change related to organizational units of the business enterprise

a) change of organizational unit

Address of the organizational unit

street name and orientation number, city district and descriptive number

city

Postcode

country

1. Change of contact details

Phone number

cancellation

new/another

E-mail

cancellation

new/another

2. Cancellation of the organizational unit of the business enterprise

date on which an activity in the organizational unit ended

b) new organizational unit

internal organizational serial number:

name

identification number

street name and orientation number, city district and descriptive number

city

Postcode

country

phone number

e-mail

organizational unit identical with the remitter's cash desk

yes/no

person acting on behalf of the remitter's cash desk in tax matters

GUIDELINES FOR FILLING OUT THE REGISTRATION DATA CHANGE NOTIFICATION FORM

Tax Office for / Specialized Tax Office box – State the remaining part of the official name of the Tax Office (tax administrator) locally competent with which you, as a taxable person, have been registered, in the indicated box. When notifying of changes to a remitter's cash desk complete a name of the Tax Office with which the remitter's cash desk has been registered.

Territorial Branch for/in – State the Territorial Branch where the registration file is kept (under the Act No. 456/2011 Coll., on the Financial Administration of the Czech Republic, as amended by later regulations).

01 State the allocated tax identification number of the taxable person or remitter's cash desk (if changes concern this remitter's cash desk).

02–07 These boxes are intended for identification of the taxable person. Natural persons will complete a name, or names, surname and birth certificate number (or date of birth if the birth certificate number is not allocated to them), legal persons will complete a name including a legal format and person's identification number (company registration number). If you are filling out the form on behalf of the remitter's cash desk, you need to complete identification of the remitter's cash desk. A trust fund will complete a designation in compliance with Section 1450 of the Act No. 89/2012 Coll., the Civil Code, as amended by later regulations (hereinafter referred to as "the Civil Code"). If there was a change in the person of a trustee, it is needed to complete details of the trustee in separate annex (blank sheet) and state if you cancel the given trustee or notify of a new one. If there is a change in the status of the trust fund, it is needed to provide the new status to a tax administrator.

COMPLETE ONLY THE INFORMATION FOR WHICH YOU NOTIFY OF THE CHANGE!

08–09 Mark with a cross if you want to cancel the phone number or e-mail (state the deleted data) or notify of a new one (state the new one). When you are replacing the old information with the new one, complete the both data. The details of the phone number and e-mail are optional, nevertheless it is recommended providing this information to a tax administrator for possible informal communication for the needs of the tax administrator.

10 The box concerns only business licences issued outside the Czech Republic. It is not needed to notify of changes related to business licences issued in the Czech Republic. Mark with a cross if you are notifying of cancellation of a business licence or new/another business licence. In case you are notifying of cancellation of a business licence, complete the date on which it was cancelled, enter the number under which the cancelled business licence was issued (particularly a reference number of a decision to issue the business licence) and support cancellation of this business licence with an annex to the registration data change notification. In case you are notifying of a new/another business licence, state the date of its issue, number under which the new/another business licence was issued (particularly a reference number of a decision to issue the business licence) and support this new/another business licence with an annex to the registration data change notification.

11 State the date of beginning and end of suspension of a business activity. If the business activity is resumed by you before the declared date of end of suspension, complete this form again and enter the relevant date in the "date of end of suspension" box.

12 Mark with a cross if you are notifying of cancellation of an account, new account or change of the formerly reported account held at a payment service provider. If you are notifying of a change of the formerly reported account, state the concerned account, in the "Account number/Bank (identification) code" box or in the "IBAN" box in the case of an account in a foreign country or foreign currency account. Further mark the requested changes in the relevant boxes (e.g. if the formerly reported account intended for publication is no more meant for publication, complete "no" in the relevant box). State the bank identification type in the "bank ID type" box, i.e. for example BIC, FW, SC. Apart from a change of accounts recorded by a tax administrator state also possible changes in their publication for the purposes of Value Added Tax. Based on Section 96 of the Act No. 235/2004 Coll., on Value Added Tax, as amended by later regulations (hereinafter referred to as "the VAT Act"), a taxable person (payer) is obliged to state numbers of all his accounts for an economic activity and is entitled to determine if these account numbers are published. Due to Section 109 Subsection 2 Paragraph c) of the VAT Act, a 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. If you are notifying of cancellation of an account, which is an account for a refund of overpaid VAT, state also a new one in the box 12a. A trust fund is obliged to notify of changes related to accounts intended for administering property in the trust fund.

12a The H line is intended for notifying of a new account for a refund of overpaid VAT or for a change of the formerly reported account for a refund of overpaid VAT. The account completed here will be treated as your current account for a refund of overpaid VAT, i.e. the formerly reported account for a refund of overpaid VAT will be replaced by completing this box with the account reported here.

If the account is held abroad or in a foreign currency, enter 12 on the H line - 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 a refund of overpaid VAT. The account intended for a refund of overpaid VAT does not have to be your own account which is used for an economic activity, as in the case of other accounts for the purposes of VAT.

13 Mark with a cross if you are notifying of cancellation or change/new of a legal agent or trustee. In both cases complete the requested boxes. The details of the phone number and e-mail are optional, nevertheless it is recommended providing this information for possible informal communication for the needs of a tax administrator. A legal agent shall mean an agent within the meaning of Section 457 and foll. of the Civil Code.

14 Mark with a cross if you are notifying of cancellation (if you want to cancel the formerly reported address for service) or change of an address for service (if you want to replace the formerly reported address for service with another address for service, i.e. the newly reported address for service will be valid instead of the originally reported address for service). In both cases complete the requested boxes. An address for service shall mean an address for service in tax proceedings within the meaning of Section 44 Subsection 3 and Section 45 Subsection 2 of the Act No. 289/2009 Coll., the Tax Code, as amended by later regulations (hereinafter referred to as "the Tax Code"). If you reported an address for service but at the same time you have access to a data box, it will be served in compliance with Section 39 and Section 42 of the Tax Code and Section 17 of the Act No. HYPERLINK "asp?module=ASP1&link=300/2008%20Sb.%2523&ucin-k-dni=30.12.9999" 300/2008 Coll., on electronic acts and authorised document conversion, as amended by later regulations, into your data box regardless of the address for service chosen by you in all cases where the nature of the document being served enables.

15 Enter the current number of branches under Section 503 Subsection 2 of the Civil Code, enter the number of permanent establishments (apart from the one you have recorded as a registered office) within the meaning of Section 503 Subsection 1 of the Civil Code and Section 17 of the Act No. 455/1991 Coll., on licensed trades (the Licensed Trades Act), as amended by later regulations (hereinafter referred to as "the Licensed Trades Act"), and enter the number of remitter's cash desks recorded at all tax administrators locally competent.

16 In this box you can report a change of other data related to the remitter's cash desk – change of address or change of natural person authorized to act on behalf of the remitter's cash desk in tax matters. The information about the degree is optional. Changes related to a phone number, e-mail or account numbers held at payment service providers are to be completed directly in the relevant items (boxes 08, 09 and 12).

17 Mark with a cross if you are notifying of a change of the organizational unit (so a change of contact details or cancellation of the organizational unit) or you want to notify of formation of a new organizational unit. It is not needed to notify of changes in respect to permanent establishments under Section 17 of the Licensed Trades Act. If you are notifying of a change of the organizational unit, complete the address of the organizational unit related to the change, and then state the relevant changes in point 1 (if you want to change the formerly reported contact details of the organizational unit) or in point 2 (if you want to cancel the formerly reported organizational unit). In case you want to notify of formation of a new organizational unit, complete the requested details of this organizational unit. The details of the phone number and e-mail are optional, nevertheless it is recommended providing this information to a tax administrator for possible informal communication for the needs of the tax administrator.

18 To be completed only by persons not having their permanent residence, registered office or permanent establishment in the Czech Republic and they want to notify of a change of the name, first name and surname or address of the registered office or the place of residence.

19 State the changes of registration for Value Added Tax in other EU member states (Tax Identification Number, if it concerns new registration or cancellation of registration reported earlier, and date of new registration or date of cancellation of registration).

20 State the address of the real registered office, i.e. an address of the place of management where fundamental managerial decisions related to a person registered for tax are made, or place where the management of this person meets to ensure performance of the business activity; if a natural person does not have a place of his management, the registered office of such person shall mean his residence. It is needed to complete it if the information about the real registered office of the person registered for VAT included in the application for VAT registration was changed or if this information has not been included yet. The details of the phone number and e-mail are optional, nevertheless it is recommended providing this information for possible informal communication for the needs of a tax administrator.

GUIDELINES FOR FILLING OUT THE DETAILS OF THE SIGNATORY

Details of the signatory: this information is given only where the application is being produced and submitted by a person other than the taxable person: where the taxable person makes the submission himself, this part should not be completed.

Code of the signatory: enter the numerical code by the below mentioned types of the signatory:

- | | |
|---|---|
| 1 – legal agent or trustee | 5a – administrator of the decedent's estate |
| 2 – appointed agent | 5b – agent acting on behalf of the administrator of the decedent's estate |
| 3 – common agent, common proxy | 6a – heir after the end of the inheritance proceedings |
| 4a – general proxy – natural person and legal person | 6b – agent acting on behalf of the heir after the end of the inheritance proceedings |
| 4b – natural person tax consultant or attorney | 7a – legal successor of the legal person |
| 4c – legal person providing tax consultancy | 7b – agent acting on behalf of the legal successor of the legal person |

Note: codes 5b, 6b, 7b take precedence over the general types of representation with lower code numbers.

Date of birth / Tax consultant certificate number / Legal person identification number: enter the date of birth of the signatory other than the taxable person – natural person, or the tax consultant certificate number - natural person, or the identification number of the legal person other than the taxable person.

Natural person authorized for the signature (if a taxable person or agent is a legal person) with an indication of the relationship to the legal person (e.g. director, authorized person, etc.): this information is given only if the application is being submitted by a legal person including cases where the legal person acts as a signatory other than the taxable person.

Signature of the taxable person / authorized signatory: the submission must be signed either directly by the taxable person – natural person who makes the submission himself, or by a natural person authorized to sign the submission on behalf of the taxable person – legal person. If the signatory is a natural person other than the taxable person, the submission must be signed by this natural person; where the signatory is a legal person other than the taxable person, the submission must be signed by a natural person authorized to act on behalf of the legal person.

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. A list of data to which an notification obligation under Section 127 Subsection 4 of the Tax Code shall not apply is published on the official notice board of a tax administrator and in a manner allowing remote access.