

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

APPLICATION FOR CANCELLATION OF REGISTRATION

Part 1 – Identification data

02 Surname

03 First name

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 – Application for cancellation of registration

08 Cancellation of registration

a) for Natural Person Income Tax

b) for Legal Person Income Tax

c) for Income Tax as a payer : 1. of tax on income from a dependent activity

2.1. of natural person income tax withheld under a special tax rate

2.2. of legal person income tax withheld under a special tax rate

3. securing income tax

09 Cancellation of registration for Value Added Tax: 1. of a taxpayer

2. of an identified person

Cancellation of registration for Value Added Tax is required for reasons:

After cancelling the payer's registration I wish to become an identified person

VAT payer's turnover in the immediately preceding 12 calendar months in CZK

VAT payer's turnover in the immediately preceding 3 calendar months in CZK

Details of the signatory:	Code of the signatory
	<input style="width: 40px; height: 20px; border: 1px solid black;" type="text"/>
First name(s) and surname / Name of legal person	
<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	
Date of birth / Tax consultant certificate number / Legal person identification number	
<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	
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	
<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	
Taxable person / Authorized signatory	
Date	Signature of the taxable person / authorized signatory
<input style="width: 180px; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 280px; height: 40px; border: 1px solid black;" type="text"/>
Stamp	

GUIDELINES FOR FILLING OUT THE FORM "APPLICATION FOR CANCELLATION OF REGISTRATION"

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 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.

02–07 These boxes are intended for the taxable person identification. 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). Remitter's cash desks will complete remitter's cash desk identification. 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, in the "Name of legal person" box.

08 Write "yes" for taxes for which you are applying to cancel registration via this form, "no" is written for other taxes mentioned here;

a) to b) Your indication "yes" is considered to be a request for cancellation of registration. If the request is handled in a positive way, the registration is cancelled on the day of the notification of the decision to cancel the registration.

c) 1 to c) 3 Your indication "yes" is considered to be a request for cancellation of registration. If the request is handled in a positive way, the registration is cancelled on the day of the notification of the decision to cancel the registration. A person whose income is subject to tax plays a decisive role in determining the type of income liable to the withholding tax, not a person of the taxpayer.

09 Your indication "yes" is considered to be a request for cancellation of registration. Give a legal reason for cancellation of registration due to the relevant Subsection (Paragraph) of Section 106b or 107a of the Act No. 235/2004 Coll., on Value Added Tax, as amended by later regulations (hereinafter referred to as "the VAT Act"). When cancelling registration of a payer you are obliged to prove the fulfillment of conditions for cancellation of registration under Section 106b of the VAT Act. You further indicate by words "yes" or "no" if you want to become an identified person after cancellation of registration of the VAT payer (Section 106d Subsection 4 of the VAT Act). If not, you are obliged to prove the fulfillment of conditions for cancellation of registration also in compliance with Section 107a Subsection 1 of the VAT Act.

When cancelling registration under Section 106b Subsection 1 or 3 of the VAT Act complete details of the turnover in the respective box (the turnover in the immediately preceding 3 calendar months is entered only by a payer registered due to Section 6b or § 6e of the VAT Act). A payer shall cease to be a payer on the day following the day of the notification of the decision that cancels his registration (Section 106d Subsection 3 of the VAT Act). An identified person shall cease to be an identified person on the day following the day of the notification of the decision that cancels his registration (Section 107a Subsection 4 of the VAT Act).

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:

- | | |
|---|--|
| <ul style="list-style-type: none"> 1 – legal agent or trustee 2 – appointed agent 3 – common agent, common proxy 4a – general proxy – natural person and legal person 4b – natural person, tax consultant or attorney 4c – legal person providing tax consultancy | <ul style="list-style-type: none"> 5a – administrator of the decedent's estate 5b – agent acting on behalf of the administrator of the decedent's estate 6a – heir after the end of the inheritance proceedings 6b – agent acting on behalf of the heir after the end of the inheritance proceedings 7a – legal successor of the legal person 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.