

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(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 (blank)

### PART 2 – Application for cancellation of registration

08 Cancellation of registration for Legal Person Income Tax

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

2. of an identified person

Reason for cancellation of registration for Value Added Tax in accordance with a particular provision of the VAT Act:

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

VAT payer's turnover in the previous calendar year in CZK

VAT payer's turnover in the current calendar year in CZK

<b>Details of the signatory:</b>	Code of the signatory: <input style="width: 40px; height: 20px;" type="text"/>
First name(s) and surname / Name of legal person <input style="width: 100%; height: 20px;" type="text"/>	
Date of birth / Tax consultant certificate number / Legal person identification number <input style="width: 100%; height: 20px;" type="text"/>	
<b>Natural person authorized for the signature</b> (if a taxable person or agent is a legal person) <b>Write what is the relationship to the legal person</b> (e.g. director, authorized person, etc.)	
First name(s) and surname / Relationship to a legal person <input style="width: 100%; height: 20px;" type="text"/>	
<b>Taxable person / Authorized signatory</b>	
Date <input style="width: 180px; height: 20px;" type="text"/>	Signature of the taxable person / authorized signatory <input style="width: 280px; height: 40px;" type="text"/>
Stamp <input style="width: 180px; height: 20px;" type="text"/>	

### 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.

**Territorial Branch for/in** – State the Territorial Branch where the registration file is or should be generally 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.

**02–06** 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). 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 box for the name of the legal person.

**08** The word "yes" must indicate at least one tax in the box 08 or 09. Your indication "yes" in the relevant box is considered to be a request for cancellation of registration for Legal Person Income Tax. 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.

**09** The word "yes" must indicate at least one tax in the box 08 or 09. Your indication "yes" in the relevant box 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 106 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 106 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 107b Subsection 5 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 of the VAT Act. When cancelling registration under Section 106 Subsection 4 Paragraph a) and Subsection 6 of the VAT Act complete details of the turnover in the respective box.

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 107b 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 107b 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:

- |                                                      |                                                                                      |
|------------------------------------------------------|--------------------------------------------------------------------------------------|
| 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 signatory 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.

**Stamp (is only given in the paper version of this form):** a stamp may be attached.

**Signature of the taxable person / authorized signatory (is only given in the paper version of this form):** 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. Where the application is submitted in electronic form, the signature will be replaced by the appropriate method of authorizing the submission (e.g. Citizen Identity, recognized electronic signature, etc.).

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 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.