

Part C – Value Added Tax

I. Taxable transactions		L.	Tax base	Output tax	
Supply of goods or supply of services with the place of transaction in the Czech Republic	standard	1			
	reduced	2			
Acquisition of goods from another Member State (Section 16, Section 19 Subsection 1 and triangular transactions according to Section 17)	standard	3			
	reduced	4			
Receipt of services with the place of transaction in accordance with Section 9 Subsection 1 from a person registered for tax in another Member State	standard	5			
	reduced	6			
Imports of goods (Section 23)	standard	7			
	reduced	8			
Acquisition of a new means of transport (Section 19c Subsection 1 and 2)		9			
Reverse charge scheme (Section 92a) – customer of goods or recipient of services	standard	10			
	reduced	11			
Other taxable transactions with an obligation to declare tax on their receipt (Section 108)	standard	12			
	reduced	13			
Correction of tax base by a taxable person		14			
II. Other transactions and transactions with the place of transaction outside the Czech Republic with entitlement to tax deduction				Amount	
Supply of goods to another Member State (Section 64)		20			
Supply of services with the place of transaction in another Member State specified in Section 102 Subsection 1 Paragraph d) and Subsection 3 Paragraph a)		21			
Exports of goods (Section 66)		22			
Supply of a new means of transport to another Member State (Section 19a, Section 19b Subsection 3)		23			
Selected transactions (Section 110b Subsection 2)		24			
Reverse charge scheme (Section 92a) – supplier of goods or supplier of services		25			
Other transactions made with entitlement to tax deduction (e.g. Section 24a, 67, 68, 69, 70, 71h, 71i, 89, 90, 92)		26			
III. Additional information					
Intermediary in triangular transactions under Section 17	Acquisition of goods	30			
	Supply of goods	31			
Imports of goods exempt under Section 71g		32			
Correction of tax and correction of tax deduction in respect of an irrecoverable receivable or overdue receivable (Section 46 and following, or 74b)	Creditor	33			
	Debtor	34			
IV. Entitlement to tax deduction			Tax base	Full entitlement	Reduced entitlement
From received taxable transactions from payers	standard	40			
	reduced	41			
On imports of goods when the tax administrator is a customs office		42			
From taxable transactions shown on lines 3 to 13	standard	43			
	reduced	44			
Correction of tax deductions pursuant to Section 75, 77, 77a, 79 to 79e		45			
Total tax deduction (40 + 41 + 42 + 43 + 44 + 45)		46			
Amount of acquired assets specified in Section 4 Subsection 4 Paragraph c)		47			
Correction of tax deductions pursuant to Section 74a		48			
V. Reduction of entitlement to tax deduction					
Transactions exempt from tax without entitlement to tax deduction		50			
Amount of transactions not included in the coefficient calculation (Section 76 Subsection 4)	With entitlement to deduction	51		Without entitlement to deduction	
A part of the tax deduction in a reduced amount		52	Coefficient (%)	Deduction	
Settlement of tax deduction (Section 76 Subsection 7 to 10)		53	Settlement coefficient (%)	Deduction Change	
VI. Tax calculation					
Adjustment of tax deduction (Section 78 and following)		60			
Tax refund (Section 84)		61			
Output tax (the sum of 1 to 13 – 61 + tax pursuant to Section 108 not given elsewhere)		62			
Tax deduction (46 In the full amount + 52 Deduction + 53 Deduction change + 60)		63			
Tax (62 – 63)		64			
Excessive deduction (63 – 62)		65			
Difference against the last known tax on the submission of an additional tax return (62 – 63)		66			