

The Czech Republic as the member state of establishment
(§ 82 of the Act no.: 235/2004 Coll., on VAT, as amended):
VAT refunds to Taxable Persons not established in the Member State of Refund, but
established in another Member State - information about process (valid since 1. 1. 2010)
– in brief:

1. Original power of attorney must be delivered to the Czech Tax Office of taxpayer (possible example see on website: <http://www.financnisprava.cz/cs/dane-a-pojistne/dane/dan-z-pridane-hodnoty/vraceni-dph/vzory-plne-moci-v-pripade-zastoupeni-986>), **if a taxpayer is represented based on power of attorney.**
2. **Guaranteed el. certificate** (el. signature: „ZAREP“) must be issued by the Czech accredited providers and it must be including the code so-called: „IKMPSV“ – for natural person, who submits VAT REFUND Applications. More information is available on website of E-support of the Czech Tax Web-portal (DPR) here: <http://epodpora.mfcr.cz/22-113.html>
3. Firstly natural person (who submits VAT REFUND Applications) submits el. **„Request for access into the application“** signed with the guaranteed electronic signature via application „Electronic submission“ available on DPR here: http://adisspr.mfcr.cz/adistc/adis/idpr_pub/dpr/uvod.faces, mention of mobile phone is optional (*in CZ language: “Elektronická podání pro Finanční správu/Elektronické daňové formuláře/DPH/Žádost o přidělení přístupu do Aplikace pro vrácení daně z přidané hodnoty plátcům v jiných členských státech“*).
4. The reply is delivered within the frame of 15 days – on mobile phone only in case of the Czech operator. In case of negative statement the paper form will be also issued and delivered.
5. VAT REFUND Application for submission of VAT REFUND requests is available on DPR (homepage) „**Vracení DPH v rámci EU**“: http://adisspr.mfcr.cz/adistc/adis/idpr_pub/dpr/uvod.faces – the el. certificate (ZAREP) – with which the request for access was signed – it is necessary key for access.
6. After successful access: „Upper Blue Line“ with choice: „Vracení DPH EU“ – it enables to enter into basic menu of the application (submission of a new VAT REFUND request, information about previous submissions including possible decisions etc.).

More information sees on the website of the Financial Administration here:

<http://www.financnisprava.cz/en/international-tax-affairs/cooperation-and-vat/vat-refunds/the-czech-republic-as-a-member-state-3871>

Functionality of the VAT REFUND Application:

<http://www.financnisprava.cz/cs/dane-a-pojistne/dane/dan-z-pridane-hodnoty/vraceni-dph/vseobecne-informace-k-aplikaci-vraceni-987> .

E-support contact of DPR:

E-mail: epodpora@fs.mfcr.cz