

Tax & Fiscal Alert

December, 2013

Electronic communication from 1 January 2014

Please note that starting from 1 January 2014 an obligation of electronic communication with the Tax Authorities arises to Value Added Tax payers.

VAT will be submitted only electronically

Starting from 1 January 2014 all VAT payers will be obligated to submit VAT returns, additional VAT Returns and Recapitulative Statements including attachments electronically. This obligation will apply also to submission of Application for VAT Registration and for notification of changes in the registration data.

An exception will be only for individuals

The only exception from this obligation applies to VAT payers – individuals, whose turnover for immediately preceding 12 consecutive calendar months will not exceed CZK 6 million. From this reason they can decide on the method of filing they will use.

The exception is not applicable for ES Sales List and Special Evidence

The EC Sales List and Special Evidence in accordance with § 92a (most often applicable in case of supply/purchase of construction and assembly works or in case of waste) must be submitted electronically without any exception (this liability is valid also for individuals who have not exceeded the turnover of 6 million CZK).

Contact

Tereza Štanderová
Senior Tax Consultant
Tereza.Standerova@accace.com
www.accace.com

Disclaimer

Please note that the present Tax & Fiscal Alert has been prepared for general guidance on the matter and it does not represent a customized professional advice. Furthermore, because the legislation is changing continuously, some of the information may have been modified after the Tax & Fiscal Alert has been released and Accace does not take any responsibility and is not liable for any potential risks or damages caused by taking actions based on the information provided herein.