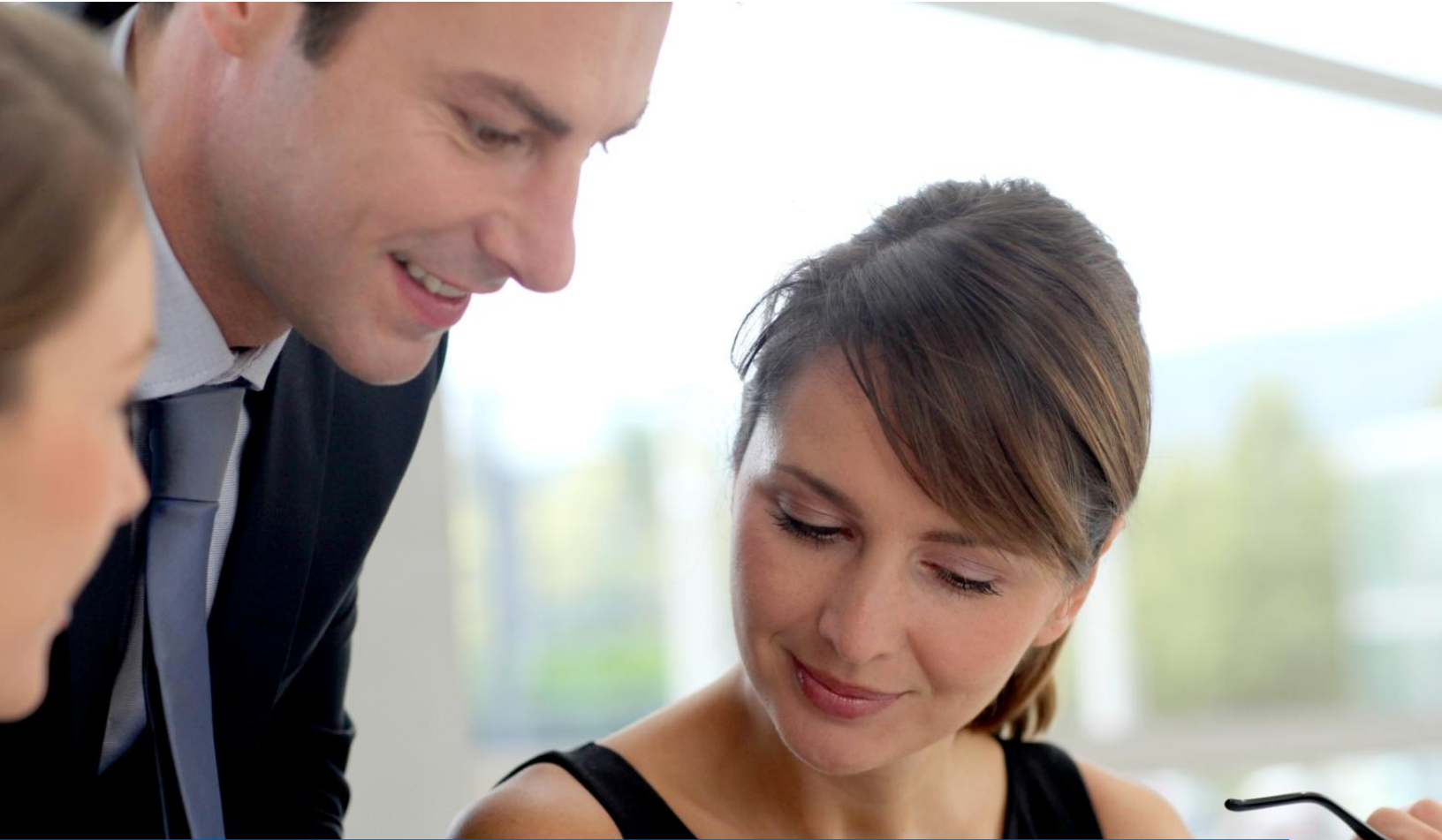


# News Flash

March, 2015



**The GFD issued a notice concerning  
the real seat in the context of VAT**

**Czech Republic**

## The GFD's notice regarding the real seat

The General Financial Directorate (GFD) issued a notice concerning the real seat of a taxpayer on the 11<sup>th</sup> of February, 2015. According to the notice each registered taxpayer is obliged to report his real seat to the tax administrator, if it differs from the formal address of the registered seat (i.e. the address of the official seat recorded in public registers) or announced through the registration application. The taxpayers are also obliged to report any changes concerning the address of the real seat to the tax administrator.

The real seat is the place where the fundamental decisions relating the taxpayer's management are taken or the place where the leadership/management meetings are held as stipulated in the Section 4 paragraph 1 letter i) of the Act No. 235/2004 Coll., on value added tax, as amended.

The taxpayers are obliged to announce the information concerning the real seat through the form "Application for Change of Registration Data".

Further, the GFD pointed out that if the taxpayer fails to meet the obligation to report the real seat, he may be marked as an unreliable taxpayer and may be fined up to CZK 500,000.

### Contact

**Tereza Štanderová**

Senior Tax Consultant

E-Mail: [Tereza.Standerova@accace.com](mailto:Tereza.Standerova@accace.com)

Phone: + 420 222 753 480-1

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