

Czech Republic

This guide is for e-commerce companies that sell online via web-stores or at marketplaces to Czech consumers.

VAT Standard rate

21%

VAT Reduced rate

15%

- Foodstuffs (excluding essential child nutrition and gluten-free food)
- Non-alcoholic beverages
- Take away food
- Water supplies
- Medical equipment for disabled persons
- Children's car seats
- Some domestic passenger transport
- Admission to cultural events, shows and amusement parks
- Writers and composers
- Social housing
- Renovation and repair of private dwellings
- Cleaning of private households
- Some agricultural supplies
- Hotel accommodation
- Admission to sporting events
- Use of sporting facilities
- Social services
- Supplies to undertaker and cremation services
- Medical and dental care
- Domestic care services
- Firewood; some pharmaceuticals
- Some domestic waste collection and street cleaning
- Treatment of waste and waste water
- Food provided in restaurants and cafes
- Cut flowers and plants for decorative use
- Writers, composers and food production

10%

- Foodstuffs (selected baby food and gluten-free food)
- Newspapers and periodicals
- Some pharmaceutical products
- Some books (including e-books)

Thresholds

CZK 1,140,000 – distance sales threshold.

Distance sales above this threshold require a VAT number in Czech Republic.

€ 0

- If a seller uses a local warehouse (for example Amazon FBA)
- If a seller sells excise goods, such as tobacco or alcohol
- If a seller has acquired goods in the Czech Republic from another EU Member State (except cases where simplification such as triangulation, import/acquisition of goods applies);
- If a seller has delivered goods from the Czech Republic to another EU Member State;
- If a seller has exported goods from the Czech Republic to a third country

Deductible VAT

If goods or services were used to make taxable supplies in Italy, VAT in input invoices might be credited. Examples include:

- VAT paid at custom clearance with your EORI number
- VAT paid to Czech suppliers

Registration procedure

The taxable person that does not have a registered office in this country and fulfils conditions for compulsory registration is obliged to submit an application for registration within 15 days from the day when this person became a payer or an identified person.

The day when this taxable person becomes a payer is mainly the day:

- When the first taxable transaction with the place of supply in this country takes place, this includes also transactions under distance sale scheme or
- The day of the first delivery of goods from this country to other Member State.

The day when this taxable person becomes an identified person is the first day of intracommunity acquisition goods from another EU Member State.

All applications for VAT registration (compulsory or voluntary) or a notification of changes to the registration data must be submitted only electronically. Compulsory annexes for non-established taxable persons are:

- VAT (or similar tax) registration certificate from another country,
- Trade licence / certificate or other authorization to business activity,
- Business register statement
- If the company is appointing a local tax agent or Fiscal Representative, then a Letter of Authority or Power of Attorney

All these annexes must be officially verified copies of original documents translated to the Czech language.

Tax representative

There is no need for non-EU businesses to appoint fiscal representative in order to handle all formalities related to VAT registration and filling.

Keeping records

Payers or identified persons are obliged to keep all data relating to their tax liabilities in records for VAT purposes, and must do so in the structure required for drawing up a tax return, recapitulative statement or control statement.

VAT payment date

The tax is due on the last day of the deadline set out for the submission of a regular VAT return.

Filing VAT returns

Deadline: no later than the 25th day after the end of the tax period, which is:

- Calendar month – basic tax period, or
- Calendar quarter – only a VAT payer (not an identified person) can decide that his

Tax period for the current calendar year is a calendar quarter on specific legal conditions. The change of tax period cannot be made for the calendar year in which the VAT payer was registered or for the immediately following calendar year.