



## Czech Republic

### VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
<b>Standard</b>	21
<b>Reduced</b>	15, 10
<b>Increased</b>	n/a

  

<b>General</b>	In principle, for each supply or service rendered by a company to another company a proper invoice must be issued.
<b>Specifics</b>	VAT control statements since 01.01.2016 - evidence of all incoming and outgoing invoices over TCZK 10, cross checked by the Finance Authority. Electronic registration of sales revenues (ERS) since 13.04.2017
<b>Language of the invoices</b>	The invoice is not compulsory issued in Czech language. Usually, for invoices in foreign languages, the Czech financial authorities may require the exemplary translation of an invoice during tax audits.
<b>Invoices in foreign currency</b>	The VAT amount must be indicated in CZK on foreign currency invoices. The exchange rate is determined by the day-to-day rate published by the Czech Central Bank on the day of the supply of goods or service. If the performance date falls on a Saturday, Sunday or holiday, the exchange rate of the previous working day must be used. Companies subject to Czech accounting requirements (Note: companies registered only for VAT purposes in the Czech Republic do not refer as reporting companies) may also use a fixed rate for a period determined by the company itself (usually calendar month ). This rate is determined on the basis of the exchange rates published by the Czech Central Bank according to the internal guidelines of the respective company.

Invoicing Requirements
Date of issue
Sequential invoice number
Name and address of supplier
EU-VAT-ID-No. of supplier
Name and address of customer
EU VAT-ID-No. of customer for intra-Community supplies
EU VAT-ID-No. of customer for reverse charge supplies
EU VAT-ID-No. of customer for domestic supplies
In case of a local VAT registration of a non-established customer the indication of the local VAT-ID-No. of customer for domestic supplies is obligatory
Date of taxable supply of goods/services/payment if different from invoice date
Customs tariff number of the metals for reverse-charge supplies of metal
Nature of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item
Taxable amount for the VAT
Applicable VAT rate
VAT amount
VAT amount in local currency of place of supply obligatory
Indication that invoice relates to intra-Community supply
Reference to provision in local legislation in case of intra-Community supplies or alternatively reference to provision in EC-Direktive in case of intra-Community supplies
Indication that reverse charge applies
Indication that supply is VAT exempt
Reference to provision in local legislation in case of VAT exemption or alternatively reference to provision in EC-Direktive in case of VAT exemption
Indication that self-billing was applied

Remarks on invoices	
<b>intra-Community supplies</b>	Dodání zboží do jiného členského státu osvobozené dle § 64 zákona o DPH
<b>Triangulation</b>	Dodání zboží formou třístranného obchodu dle § 17 zákona o DPH. Daňová povinnost přechází dle § 108 odst. 1 písm. e) zákona o DPH na příjemce plnění (reverse charge)
<b>Reverse Charge</b>	Daň odvede zákazník
<b>Export of goods to non-EU countries</b>	Plnění osvobozené od daně dle § 66 zákona o DPH
<b>Self-billing</b>	Vystaveno zákazníkem

Invoices for small amounts	
There are simplified requirements for invoices for small amounts up to CZK 10 000	
<b>Invoicing Requirements</b>	Date of issue
	Sequential invoice number
	Name and address of supplier
	VAT number of supplier
	Date of supply of goods/service
	Nature of goods supplied/services rendered
	Quantity of goods supplied/extent of services rendered
	Applicable VAT rate
	Total (gross) amount

Input VAT refund / deduction	
Travel expenses for own staff	
<b>Accommodation (hotel)</b>	Yes
<b>Meals (for own staff) during a business trip</b>	No
<b>Transportation costs (bus, train)</b>	Yes
<b>Taxi</b>	Yes
<b>Rental car</b>	Yes
<b>Fuel costs for passenger cars (gas, diesel etc.)</b>	Yes
<b>Telecommunication</b>	Yes
Other expenses	
<b>Entertainment expenses (for third parties e.g. customers)</b>	No
<b>Gifts (for third parties, e.g. customers etc.)</b>	Yes - up to VAT from the gross value of CZK 500 per item which must be provided by a logo of the company