INSTRUCTIONS

to Fill in Recapitulative Statement and Corrective Recapitulative Statement

Tax-payer fills in only white fields of the Recapitulative Statement and Corrective Recapitulative Statement. In case of deliveries to greater number of persons registered for VAT in other member state exceeding the number of lines in one form, the same form shall be used several times. The tax-payer shall distinguish the pages of the forms stating the sequential number of the page and total number of the pages. Only the pages marked with the sequential number are included to the total number of pages. Only that page, where at least one line is filled in the section B, shall be marked with the sequential number.

SECTION A

In the respective fields the tax-payer is obliged to state the local tax office, accurate data concerning the tax-payer including his VAT identification number (CZ and a core part of the number which is the birth identification number in case of a natural person and company identification number in case of a legal entity), sequential number of the page and the total number of pages, calendar quarter and calendar year which the Recapitulative statement or Corrective Recapitulative Statement concerns.

When using several forms the data of the section A are filled in only in the first sheet; other sheets shall contain only the VAT identification number, sequential number of the page, total number of pages, calendar quarter and calendar year data.

SECTION B
Recapitulative Statement

Recapitulative Statement shall be filed in for each calendar quarter within 25 days after the end of the calendar quarter together with the VAT return in case when the tax-payer delivered goods to other member state to the person registered for VAT in the other member state. The tax-payer liable to monthly taxation shall file in the Recapitulative Statement together with the VAT return for the last month of the calendar quarter concerned, and will state the total amount of supplies to other member state for the calendar quarter in the Recapitulative Statement. If the tax-payer did not deliver goods to other member state of EU to person registered for VAT in the other member state, the tax-payer shall not file in the Recapitulative Statement.

The tax-payer who being authorised member of association under article 829 and following ones of the Civil Code maintains the VAT reporting for the association under article 100 par. 3 of the Act regulating VAT (hereinafter only „Act") and under article 101 par. 5 states in his VAT return taxable supplies and tax duties related to his own activities as well as taxable supplies and tax duties related to the activities of the whole association shall state in his Recapitulative Statement the deliveries of goods to other member state executed in the frame of his own activities as well as in the frame of the whole association.

1. Line number:

shows the sequential number of line in the page concerned.

2. Country code and customer's VAT number:

in the field **Country Code**, two-digits ISO code of the member state issuing the VAT number of the customer shall be filled; in the field **customer's VAT number,** the VAT identification number of the customer shall be stated without the country code. The VAT number shall be filled in without spaces, comma and points. No VAT identification number may be stated in the statement more than once with the same code of supplies. For instance: in the frame of the simplified procedure, an intermediate person states the delivery of goods in the form of triangular trade within EC under the code „2", and simultaneously may report the delivery of goods to the same customer under the code „0" (refer to the item 3 of the Instructions - „Supplies Code").

The VAT identification number has the following formal structure in particular EU member states:
VAT identification numbers of EU member states

Country name	Country code	Customer's VAT number format without country code	Number of signs	Notes
Belgium	BE	123456789	9	only numbers
Denmark	DK	123456789	9	only numbers
Germany	DE	123456789	9	only numbers
Estonia	EE	123456789	9	only numbers
Greece	EL	123456789	9	only numbers
Spain	ES	X12345678 12345678X X1234567X	9	contains 1 or 2 letters, namely in the first or last position or in the first and last position
France	FR	12345678901 X1123456789 1X123456789 XX123456789	11	contains either only numbers or a letter in the first or second position or in the first and second position, except «I" and «O"
Ireland	IE	1234567X 1X34567X	8	contains 1 or 2 letters, namely in the last or second and last position
Italy	IT	12345678901	11	only numbers
Cyprus	CY	12345678X	9	contains one letter in the last position
Latvia	LV	12345678901	11	only numbers
Lithuania	LT	123456789 123456789012	9 or 12	only numbers
Luxembourg	LU	12345678	8	only numbers
Hungary	HU	12345678	8	only numbers
Malta	MT	12345678	8	only numbers
Netherlands	NL	123456789	12	first 9 signs are numbers, last three signs are always in the range of B01-B99
Austria	AT	U12345678	9	first sign is always U, remaining 8 signs are numbers
Poland	PL	1234567890	10	only numbers
Portugal	PT	123456789	9	only numbers
Slovenia	SL	12345678	8	only numbers
Slovak Republic	SK	1234567890	10	only numbers
Sweden	SE	123456789012	12	only numbers
Finland	FI	12345678	8	only numbers
United Kingdom	GB	123456789 or 123456789012 or GD123 or HA123	9 or 12 or 5	only numbers or letters GD or HA in the first and second positions - in case of 12 numbers, the last three mean buyer's organisational unit identification - letters GD and three numbers mean identification of a government institution - letters HA and three numbers mean health care organisation identification

3. Supplies code: to be filled in:

- Supplies code „0" when delivering goods to other member state to a person registered for VAT in other member state (article 13 par. 1 and 2 of the Act).
- Supplies code „1" when moving tax-payer's business property to other member state (article 13 par. 6 of the Act).
- Supplies code „2" when delivering goods within EC territory in the form of triangular trade (article 17 of the Act). **This code to be filled in only by the intermediate person.**

4. Number of supplies:

the number of deliveries of goods to other member state to the person registered for VAT in other member state shall be filled in, and the tax-payer has to declare their value in the VAT return (article 22 par. 3 and 4 of the Act). The number of supplies represents the number of documents the tax-payer was obligated to issue for each delivery of goods to other member state (article 34 of the Act). The number of supplies must always be a positive number. If there is a change of delivery value and credit note or debit note is issued, the number of supplies concerned shall be stated always in a positive number. For instance: if the tax-payer executes five deliveries to a person registered for VAT in other member state and issues a credit note in respect of one of the deliveries in the calendar quarter concerned, he shall fill in number „6" in the field „Number of supplies".

5. Total value of supplies in CZK:

the total value of goods delivered to other member state to a person registered for VAT in other member state in the calendar quarter shall be stated, and the tax-payer is obligated to state this value also in his VAT return (article 22 par. 3 and 4 of the Act). The total value of deliveries shall be stated in Czech currency (CZK) and rounded up to whole crowns. The total calculated value of delivered goods is not added with the Czech currency symbol (i. e. Kč). When filling in this number no decimal point or comma shall be used. The total value of deliveries must always be a positive number. If there is a change of delivery value and credit note or debit note is issued, the amount which reduces the original value of delivery in the case of credit note is included as a negative number, and the amount which increases the original value of delivery in the case of debit note is included as a positive number.

6. Control sum of lines 1-20:

the control sum of the column „Total value of supplies in CZK" shall be filled in per page concerned. When filling in this field to decimal point or comma is used. Control sum of lines 1-20 must always be a whole number.

Corrective Recapitulative Statement:

Corrective Recapitulative Statement shall be filed within 15 days from the date when the tax-payer who filed Recapitulative Statement finds out that he had stated incorrect data there. The tax-payer who being authorised member of association under article 829 and following ones of the Civil Code maintains the VAT reporting for the association under article 100 par. 3 of the Act and states in his Recapitulative Statement the deliveries of goods to other member state executed in the frame of his own activities as well as in the frame of the whole association is obligated to file Corrective Recapitulative Statement if he finds out that he has stated incorrect information in the Recapitulative Statement submitted.

The Corrective Recapitulative Statement is used to correct data stated by the tax-payer in previous filings (Recapitulative Statement or Corrective Recapitulative Statement) related to the calendar quarter concerned. Correction of data means adding new line (in the case that there was not such line in the previous filing), cancellation of the line from the previous filing (in the case that the line should not have been stated there), or the correction of information in the lines of the previous filing.

The correction of data is executed:

- through adding new line filling in all the data stated in the section B.
- through cancellation of a line from the previous filing crossing it out in the column marked as „Cancellation of the line". The Corrective Recapitulative Statement shall contain all the data of the original line in the cancelled line.
- through correction of data in the line of the previous filing cancelling the original line and adding a new line without mistake (refer to the example stated bellow).

1. Tax-payer delivers goods to other EU member state to a person registered for VAT in the other member state (for instance United Kingdom). He states the following data in the Recapitulative Statement:

Line number	Country code	Customer's VAT number	Supplies code	Number of supplies	Total value of supplies in CZK
1	GB	123456789	0	3	500 000

2. Later on the tax-payer finds out that the data stated in the statement was incorrect. The correction of the incorrect data shall be executed through cancellation of the original line from the Recapitulative Statement and adding a new line with new correct data:

Line number	Cancel lation of line	Country code	Customer's VAT number	Supplies code	Number of supplies	Total value of supplies in CZK
1	X	GB	123456789	0	3	500 000
2		GB	123456789	0	4	800 000

Note:

The sequential number of the page and total number of pages has to be stated also in the section B on the other side of the form if there is at least one line filled in the section B on the other side of the form.

SECTION C

An authorised person verifies correctness, completeness and veracity of the data stated in sections A and B of the Recapitulative Statement or Corrective Recapitulative Statement there, and bears full responsibility for that.

When using more sheets of the form, all the data of the section C shall be filled in only in the last sheet; previous sheets will carry only tax-payer's stamp and signature.