

FAQ Czech VAT for ISHLT Prague, Czech Republic

1. Why am I paying a VAT on the Meeting Registration Fee?

You are paying a Value Added Tax (VAT) on the registration fee because it is required by the laws and regulations of the EU and its member states. They establish that VAT must be paid on the registration fees in the country where the meeting is held.

2. Can the VAT be recovered?

Business companies from the European Union and business companies from outside the European Union with reciprocity agreement (Switzerland, Norway, Macedonia) can claim back the Czech VAT. To recover the VAT you must provide the details of your company - name, address, VAT number or Tax ID - for all expenses invoices and submit all original documentation to your company for its processing.

Pay attention that the VAT refund on certain expenses like travel expenses, accommodation, meals or goods and services for personal consumption are not accepted by the Czech Tax Administration.

3. What process should companies follow to recover the VAT?

a. EU Companies

EU companies must contact the Tax Administration of their own country for instructions regarding the conditions and process to follow for reclaiming the Czech VAT. There are also minimum VAT amounts that must be met.

For the refund applications for one to three quarters by an EU company the minimum amount is EUR 400. If the refund application relates to a refund period of a calendar year or the remainder of a calendar year, the amount of VAT may not be less than EUR 50. For conversion of EURO currency into the CZK currency it must be used the exchange rate mentioned by the Czech National Bank for the first working day in January of the year for which the application is submitted. Please note that these amounts refer to ALL the VAT from the expenses incurred FROM ALL ITS EMPLOYEES in the Czech Republic for this meeting and any other business-related VAT incurred in the Czech Republic.

b. Non-European Companies

The Non-European companies, established in countries that have reciprocity agreements with Czech republic, must send the VAT refund application directly to Finanční úřad pro Prahu 1 (Local Tax Office for Prague 1) at the address below. Please note that an application for a refund of VAT for the relevant calendar year may be filed at the latest by 30 June of the following calendar year. The Non-European companies must fill in the form in Czech language.

Finanční úřad pro hlavní město Praha
Územní pracoviště pro Prahu 1
Štěpánská 28
112 33, Praha 1
Czech Republic

Tel: +420 224 041 111
Fax: +420 224 043 198
e-mail: podatelna2001@fs.mfcr.cz

There are also minimum VAT amounts that must be met. The VAT refund must be at least CZK 7,000, unless the refund period is the calendar year or the last period of the calendar year. The refund for these refund periods must be at least CZK 1,000. Please note that these amounts refer to ALL the VAT from the expenses incurred FROM ALL ITS EMPLOYEES in the Czech Republic for this meeting and any other business-related VAT incurred in the Czech Republic.

You can find [here](#) the form that must be completed and presented with the application.

The application for VAT refund must be supported by the relevant invoices and a Certification that the applicant is a taxable person registered for VAT or similar taxes issued by the tax authority from the country of his establishment.