

## ANNEX III

## VAT returns

Part 1: General information			
Column A	Column B	Column C	Column D
Box number	The non-Union scheme	The Union scheme	The import scheme
<b>Unique reference number <sup>(1)</sup>:</b>			
1	Individual VAT identification number allocated by the Member State of identification in accordance with Article 362 of Directive 2006/112/EC	Individual VAT identification number allocated by the Member State of identification in accordance with Article 369d of Directive 2006/112/EC, including country code	Individual VAT identification number allocated by the Member State of identification in accordance with Article 369q(1) or (3) of Directive 2006/112/EC
1a			If the taxable person is represented by an intermediary, the identification number of that intermediary allocated in accordance with Article 369q(2) of Directive 2006/112/EC
2	Tax period <sup>(2)</sup>	Tax period <sup>(2)</sup>	Tax period <sup>(3)</sup>
2a	Start date and end date of period <sup>(4)</sup>	Start date and end date of period <sup>(4)</sup>	Start date and end date of period <sup>(5)</sup>
3	Currency	Currency	Currency
<b>Part 2: For each Member State of consumption in which VAT is due <sup>(6)</sup></b>			
		<b>2(a) Services supplied from the Member State of identification and fixed establishment(s) outside the Union</b> <b>2(b) Supplies of goods dispatched or transported from the Member State of identification <sup>(7)</sup></b>	
4.1	Country code of the Member State of consumption	Country code of the Member State of consumption	Country code of the Member State of consumption
5.1	Standard VAT rate in the Member State of consumption <sup>(8)</sup>	Standard VAT rate in the Member State of consumption <sup>(8)</sup>	Standard VAT rate in the Member State of consumption <sup>(8)</sup>
6.1	Reduced VAT rate in the Member State of consumption <sup>(8)</sup>	Reduced VAT rate in the Member State of consumption <sup>(8)</sup>	Reduced VAT rate in the Member State of consumption <sup>(8)</sup>
7.1	Taxable amount at standard rate <sup>(8)</sup>	Taxable amount at standard rate <sup>(8)</sup>	Taxable amount at standard rate <sup>(8)</sup>
8.1	VAT amount at standard rate <sup>(8)</sup>	VAT amount at standard rate <sup>(8)</sup>	VAT amount at standard rate <sup>(8)</sup>
9.1	Taxable amount at reduced rate <sup>(8)</sup>	Taxable amount at reduced rate <sup>(8)</sup>	Taxable amount at reduced rate <sup>(8)</sup>

10.1	VAT amount at reduced rate <sup>(8)</sup>	VAT amount at reduced rate <sup>(8)</sup>	VAT amount at reduced rate <sup>(8)</sup>
11.1	Total VAT amount payable	Total VAT amount payable for supplies of services declared in part 2a and supplies of goods declared in part 2b	Total VAT amount payable
		<b>2(c) Services supplied from fixed establishments in Member States other than the Member State of identification <sup>(9)</sup></b>	
		<b>2(d) Supplies of goods dispatched or transported from a Member State other than the Member State of identification <sup>(10) (11)</sup></b>	
12.1		Country code of the Member State of consumption	
13.1		Standard VAT rate in the Member State of consumption <sup>(6)</sup>	
14.1		Reduced VAT rate in the Member State of consumption <sup>(6)</sup>	
15.1		Individual VAT identification number or, if not available, tax reference number, including country code: — of the fixed establishment from which supplies of services are made; or — of the establishment from which goods are dispatched or transported. Where the supplies of goods are made in accordance with Article 14a(2) of Directive 2006/112/EC and the taxable person does not have a VAT identification or tax reference number in the Member State from which goods are dispatched or transported, the country code of that Member State must still be provided.	
16.1		Taxable amount at standard rate <sup>(6)</sup>	
17.1		VAT amount at standard rate <sup>(6)</sup>	
18.1		Taxable amount at reduced rate <sup>(6)</sup>	
19.1		VAT amount at reduced rate <sup>(6)</sup>	
20.1		Total VAT amount payable for supplies of services declared in part 2c and supplies of goods declared in part 2d	
		<b>2(e) Grand total for supplies from the Member State of identification, supplies of goods from another Member State and services from all fixed establishments not in the Member State of identification</b>	
21.1		Total VAT amount payable (Box 11.1 + Box 11.2 ... + Box 20.1 + Box 20.2 ...)	

**Part 3: For each Member State of consumption for which a VAT correction is made**

22.1.	Tax period <sup>(2)</sup>	Tax period <sup>(2)</sup>	Tax period <sup>(2)</sup>
23.1	Country code of the Member State of consumption	Country code of the Member State of consumption	Country code of the Member State of consumption
24.1	Total VAT amount resulting from corrections of supplies <sup>(12)</sup>	Total VAT amount resulting from corrections of supplies <sup>(12)</sup>	Total VAT amount resulting from corrections of supplies <sup>(12)</sup>

**Part 4: Balance of VAT due for each Member State of consumption**

25.1.	Total VAT amount due including corrections of previous returns per Member State (Box 11.1 + Box 11.2 ... + Box 24.1 + Box 24.2. ...) <sup>(12)</sup>	Total VAT amount due including corrections of previous returns per Member State (Box 21.1 + Box 21.2 ... + Box 24.1 + Box 24.2. ...) <sup>(12)</sup>	Total VAT amount due including corrections of previous returns per Member State (Box 11.1 + Box 11.2 ... + Box 24.1 + Box 24.2. ...) <sup>(12)</sup>
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**Part 5: Total amount of VAT due for all Member States of consumption**

26	Total VAT amount due for all Member States (Box 25.1+ 25.2. ...) <sup>(13)</sup>	Total VAT amount due for all Member States (Box 25.1+ 25.2. ...) <sup>(13)</sup>	Total VAT amount due for all Member States (Box 25.1+ 25.2. ...) <sup>(13)</sup>
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<sup>(1)</sup> Unique reference number as allocated by the Member State of identification shall consist of country code of MSI/VAT number/period – i.e. CZ/xxxxxxxx/Q1.yyyy (or /M01.yyyy for the import scheme) + add timestamp. The number shall be attributed by the Member State of identification before transmission of the return to the other Member States concerned.

<sup>(2)</sup> Relates to calendar quarters: Q1.yyyy – Q2.yyyy – Q3.yyyy – Q4.yyyy. Where there is more than one tax period to be corrected in Part 3, use box 22.1.1, 22.1.2, etc.

<sup>(3)</sup> Relates to calendar months: M01.yyyy – M02.yyyy – M03.yyyy – etc. Where there is more than one tax period to be corrected in Part 3, use box 22.1.1, 22.1.2, etc.

<sup>(4)</sup> To be completed only in cases where the taxable person submits more than one VAT return for the same quarter. Relates to calendar days: dd.mm.yyyy – dd.mm.yyyy.

<sup>(5)</sup> To be completed only in cases where the taxable person/the intermediary submits more than one VAT return for the same month. Relates to calendar days: dd.mm.yyyy – dd.mm.yyyy.

<sup>(6)</sup> Where there is more than one Member State of consumption.

<sup>(7)</sup> Including supplies facilitated by an electronic interface referred to in Article 14a(2) of Directive 2006/112/EC, where the dispatch or the transport of those goods begins and ends in the Member State of identification.

<sup>(8)</sup> Where more than one standard rate is applied during the return period, use boxes 5.1.2, 7.1.2, 8.1.2, 13.1.2, 16.1.2, 17.1.2, etc. Where more than one reduced VAT rate is applied, use boxes 6.1.2, 9.1.2, 10.1.2, 14.1.2, 18.1.2, 19.1.2, etc.

<sup>(9)</sup> Where there is more than one fixed establishment, use box 12.2 to 20.2, etc.

<sup>(10)</sup> Where there is more than one Member State other than the Member State of identification from which goods are dispatched or transported, use box 12.2 to 20.2, etc.

<sup>(11)</sup> Including supplies facilitated by an electronic interface referred to in Article 14a(2) of Directive 2006/112/EC, where the dispatch or the transport of those goods begins and ends in the same Member State.

<sup>(12)</sup> This amount can be negative.

<sup>(13)</sup> Negative amounts in boxes 25.1, 25.2, etc. cannot be taken into account.