



VAT Act amendments signed and effective 1 April 2019

Country - Tschechien

Submission Date - 15/04/2019

Amendments introduced to the Czech VAT Act are set to become effective, in its majority, on 1 April of 2019. The main changes are:

- implementation of simplification rules for small businesses providing telecommunication and digital services;
- implementation of Directive (EU) No 2016/1065 regarding the definition of voucher and identification of single-purpose and multi-purpose vouchers;
- changes to the rules on providing tax documents, including debit and credit notes;
- changes to the VAT bad debt rules.

We remain at your disposal if you wish further information or analysis.