



Delay in the implementation of EU VAT Directives

Country - Czechia

Submission Date - 18/01/2019

Due to delays in the legislative process, the bill integrating the VAT Directive on VAT obligations for supplies of services and distance sales of goods (Directive 2017/2455) and the VAT Directive on the treatment of vouchers (Directive 2016/1065) will only enter into force later in 2019. Nonetheless, the General Tax Directorate confirmed that these Directives will have direct effect in the Czech Republic.

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