



## Information for clients

Czech Republic  
December, 01<sup>th</sup> 2021

# Intrastat – Changes effective from 2022

*Apart from minor technical adjustments to the regulations, the main change concerns the possibility of submitting a simplified Intrastat report once a year.*

### Simplified Intrastat report

The threshold for Intrastat reporting is CZK 12 million per calendar year, separately for each direction of goods circulation (export or import) between the Czech Republic and the EU.

Those who do not exceed the limit of **CZK 20 million in a calendar year and in the previous year** (separately for import and export of goods) and at the same time do not trade with selected goods (according to the list of the Czech Statistical Office) can make use of the possibility to submit a simplified **Intrastat report** only **once a year** from 2022. The first time filing has to be done by February 2023.

If the simplified Intrastat report is not used, the report must still be submitted monthly.

### Other changes

The **report for the transfer to another Member State** now includes the country of origin of the exported goods and the VAT number of the recipient.

In addition, some codes under which the movement of goods is reported have also been changed. The most commonly used **code 11 for usual sales remains unchanged**.

If a **discount of 100%** is given, the value of goods reported in the original report must be corrected. When goods are credited because a **shipment is returned**, the original report is not corrected, but the reimport or export of goods is reported in the current month.

A detailed guide to Intrastat reporting can be found at the following [link](#).

If you have any questions, please do not hesitate to contact us.

**Ing. PETRA KLEČKOVÁ**  
Tax Department  
T: +420 224 800 411  
[petra.kleckova@auditor.eu](mailto:petra.kleckova@auditor.eu)

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*For more than 30 years on the  
Czech market.*

### Contacts

Mag. Georg Stöger  
**International Tax Law**

Marie Haasová  
**Czech Accounting  
Legislation**

Ing. Jan Šimerka  
**Statutory Audit, IFRS**

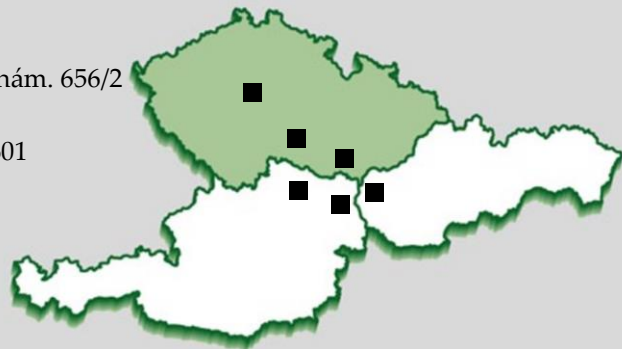
Ing. Marta Prachařová  
**Czech Tax Law**

Iva Tolde  
**Personnel and Payroll  
Agenda**

**Office Prague**  
Haštalská 6  
110 00 Praha 1  
T: +420 224 800 411

**Office Brno**  
Palác JALTA  
Dominikánské nám. 656/2  
602 00 Brno  
T: +420 542 422 601

**Office Pelhřimov**  
Masarykovo nám. 30  
393 01 Pelhřimov  
T: +420 565 502 502



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