



# AUDITOR

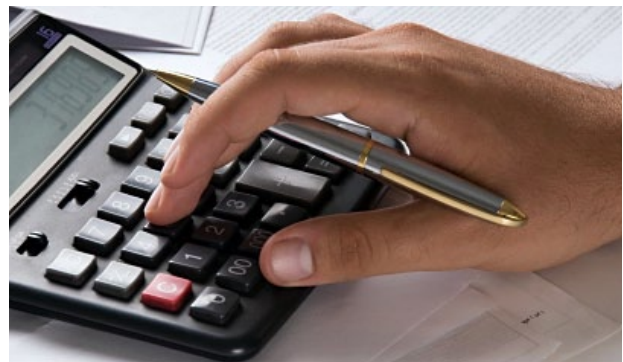
Audit ■ Tax ■ Accounting

## Information for clients No.3

Czech Republic  
April 2013

In the preceding Information for clients, article on [guarantee for unpaid VAT](#), we advised you in detail on the institute of liability for unpaid VAT.

Herewith, we notify you that, according to new information from the General Financial Directorate published on the Financial Administration websites on 29 March 2013 (Information Ref. No. [14232/13/7001-21002-012287](#)), the tax office will suspend the application of the institute of liability for unpaid VAT in cases where liability arises due to a payment for taxable supply made to a bank account of the supplier other than the one which has been made public on the websites of the tax office.



This measure only refers to liability due to payment to an account other than the one published, and is valid until 30 September 2013. ■



AUDITOR  
Audit ■ Tax ■ Accounting

*For more than 20 years  
on the Czech market.*

### Contact details

#### Prague Office

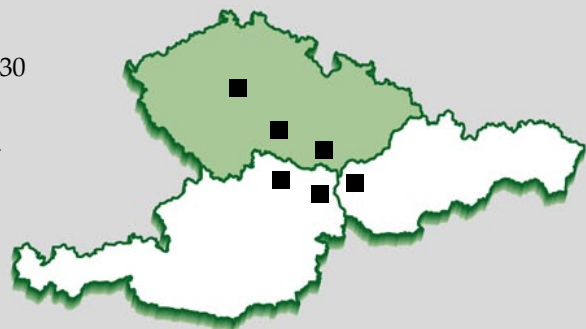
Haštalská 6, 110 00 Praha 1  
T: +420 224 800 411

#### Brno Office

Dominikánské nám. 4/5  
602 00 Brno  
T: +420 542 422 601

#### Pelhřimov Office

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



More information at [www.auditor.eu](http://www.auditor.eu).

Data presented in this publication is informative in character and does not replace legal, economic or tax consultancy. Consultancy requires knowledge of particular cases and assessment of all relevant facts. We claim no responsibility for decisions that user makes based on this material.

AUDITOR is an auditing and tax consulting company with an international focus that has been providing services for more than 20 years in **audit, tax consulting, personnel and payroll administration, financial accounting and business consulting.**

The company provides complex consultancy in Central European countries via sister companies in the Slovak Republic and Austria (using Stöger & Partner as a brand name). For solving global consultancy issues, AUDITOR is an independent member in UHY International, a network of independent consultancy companies in more than 80 countries of the world.

PRAGUE ■ PELHŘIMOV ■ BRNO ■ BRATISLAVA ■ VIENNA ■ HORN

[www.auditor.eu](http://www.auditor.eu)

An independent member of UHY International, an association of independent accounting and consulting firms