

INFORMATION FOR SUPPLIERS USING EDI COMMUNICATION WITH ALZA.CZ

General requirements of all EDI invoices

The EDI tax document must contain the same requirements in terms of the Accounting Act and the VAT Act as a document in any other form (PDF, paper form).

Basic mandatory requirements of all EDI invoices

Supplier identification (including information about registration in the business or other register) / customer, their VAT ID, tax identification number, scope and subject of performance, date of issuance of the tax document, date of taxable transaction, unit price excluding VAT, tax base and VAT rate, local currency, information according to Section 29 (2) of the VAT Act (reference to the relevant provision if the transaction is exempt from VAT or the "tax is paid by the customer" if the person for whom the performance is made is duty to pay the tax).

In accordance with the legislation, Repair Tax Documents are issued no later than **3 years** after the original taxable transaction has been effected; **using the same rate** in the case of foreign currency documents and **under the same VAT scheme** as was declared on the original tax document.

In all cases, **the reference document** (the original tax document number) is mandatory. The tax return must always be in the same way as the tax document to which it is issued. If the corrective tax document is issued collectively for a period or several tax documents, the chronologically the youngest original tax document to which the corrective tax document is issued is always given.

Typical specific situations when issuing accounting documents

Supplier with Czech VAT ID + delivery to Czech warehouse

Foreign Currency Billing

The document must include a recap of VAT in CZK and an exchange rate.

Examples:

EDIFACT D01.B

...

CUX+2:EUR:4:1+3:CZK:10E+25.442' ... exchange rate

DTM+134:20180417:102' ... date of the exchange rate

...

UNS+S'

...

TAX+7+VAT+++0:::0'

MOA+125:1464:EUR' ... 0 % VAT base in the invoice currency

MOA+124:0:EUR' ... 0 % VAT amount in the invoice currency

MOA+125:37247.09:CZK:10E' ... 0 % VAT base in the local currency

MOA+124:0:CZK:10E'
TAX+7+VAT+++1:::15'
MOA+125:3000' ... VAT base at a reduced rate in the currency of the invoice
MOA+124:450' ... VAT amount at a reduced rate in the currency of the invoice
MOA+125:76326:CZK:10E' ... VAT base at a reduced rate in the local currency
MOA+124:11448.9:CZK:10E' ... VAT amount at a reduced rate in the local currency
TAX+7+VAT+++1.2:::10'
MOA+125:1200'
MOA+124:120'
MOA+125:30530.4:CZK:10E'
MOA+124:3053.04:CZK:10E'
TAX+7+VAT+++2:::21'
MOA+125:0'
MOA+124:0'
MOA+125:0:CZK:10E'
MOA+124:0:CZK:10E'
...

CCV inhouse Orion XML 3.0

These are data in the fields:

HDR14 - Currency conversion rate date
HDR16 - Currency conversion rate to local currency

SUM25 - Tax Group
SUM26 - The basis of the tax group
SUM27 - Tax Group Rate
SUM28 - VAT of the Tax Group
SUM29 - Transferred tax liability
SUM30 - VAT in converted (local) currency

See:

...
<currency_target_code>CZK</currency_target_code>
<currency_exchange_rate>25.442</currency_exchange_rate>
<currency_rate_value>1</currency_rate_value>
<currency_exchange_date>2018-04-17</currency_exchange_date>
...
<tax_details>
 <vat>
 <vat_group>0</vat_group>
 <vat_basis>1464</vat_basis>
 <vat_rate>20.00</vat_rate>
 <vat_total>0</vat_total>
 <reverse_charge>N</reverse_charge>

```
        <local_currency>N</local_currency>
    </vat>
    <vat>
        <vat_group>0</vat_group>
        <vat_basis>37247.09</vat_basis>
        <vat_rate>0</vat_rate>
        <vat_total>0</vat_total>
        <reverse_charge>N</reverse_charge>
        <local_currency>A</local_currency>
    </vat>
    ...
</tax_details>
```

Text format Edisone D96.A

These are data in the fields:

HDR41 – Currency conversion rate date

HDR42 – Currency conversion rate to local currency

ERT2 - Basis of tax group 0 (exempt) in local currency

ERT3 - Base of tax group 1 (reduced rate) in local currency

ERT4 - Base of tax group 2 (base rate) in local currency

ERT5 - VAT of tax group 1 (reduced rate) in local currency

ERT6 - VAT of tax group 2 (base rate) in local currency

ERT7 - Base of tax group 1.2 (second reduced rate) in local currency

ERT8 - VAT tax group 1.2 (second reduced rate) in local currency

ERT9 - Basis of tax group 1 (reduced rate) in local currency - Transferred tax liability

ERT10 - Base Tax. sk. 1.2 (second reduced rate) in local currency - transferred tax liability

ERT11 - Basis of tax group 2 (base rate) in local currency - Transferred tax liability

Text format Edisone D01.B

These are data in the fields:

HDR54 – Currency conversion rate date

HDR55 - Currency conversion rate to local currency

SUM10 - Basis of tax group 0 (exempt) in local currency

SUM11 - Base of tax group 1 (reduced rate) in local currency

SUM12 - Basis of tax group 2 (base rate) in local currency

SUM13 - VAT group 1 (reduced rate) in local currency

SUM14 - VAT group 2 (base rate) in local currency

SUM29 - Basis of tax group 1.2 (second reduced rate) in local currency

SUM30 - VAT of tax group 1.2 (second reduced rate) in local currency

Textový formát Edisone D01.B SK

This format does not include domestic invoices in foreign currency. Agree with your EDI solution provider in another format variant.

Billing items in the domestic reverse charge mode (PDP)

The document must include a flag indicating that the reverse charge mode is being used, text "Tax will be paid by customer" is entered in the mandatory tax field resulting from tax laws, and a tax recapitulation of items in this mode is filled in the appropriate fields other than fields for items in common mode.

Examples:

EDIFACT D01.B

...
FTX+REG+++ Tax will be paid by customer.' ... information about using reverse charge mode
...
TAX+7+VAT++++AE' ... flag that the invoice contains items in PDP
...
LIN+1++8594012613003:SRV'
...
TAX+7+VAT+++::21+AE' ... item is in PDP mode (at 21% VAT rate)
...
UNS+S'
...
TAX+7+VAT+++2AE::21+AE'
MOA+125:25000' ... the VAT base (basic VAT rate) using PDP scheme
...

CCV inhouse Orion XML 3.0

These are data in the fields:

HDR19 - Flag of using Reverse Charge Mode

HDR18 - Free text required by the VAT Act (eg. "Tax will be paid by customer")

LIN24 - Flag of using Reverse Charge Mode for relevant items

SUM25 - Tax Group

SUM26 - The basis of the tax group

SUM27 - Tax Group Rate

SUM28 - VAT of the Tax Group

SUM29 - Transferred tax liability

See:

...

```
<message_header>
...
<regulatory_information>Daň odvede zákazník</regulatory_information>
<reverse_charge>A</reverse_charge>
...
</message_header>
<line_items>
  <item>
    <item_number>1</item_number>
    ...
    <reverse_charge>A</reverse_charge>
    ...
  </item>
</line_items>
<summary>
...
<tax_details>
  <vat>
    <vat_group>2</vat_group>
    <vat_basis>25000</vat_basis>
    <vat_rate>21.00</vat_rate>
    <vat_total>0</vat_total>
    <reverse_charge>A</reverse_charge>
    <local_currency>N</local_currency>
  </vat>
</tax_details>
...
</ summary >
```

Text format Edisone D96.A

These are data in the fields:

HDR48 - Flag of using Reverse Charge Mode

LIN46 - Flag of using Reverse Charge Mode for relevant items

REG2 - Free texts required by the VAT Act (eg "Tax will be paid by customer")

SUM44 - Basis of Tax Group 1 (Reduced Rate) - Reverse Charge Mode

SUM45 - Basis of Tax Group 1.2 (Second Reduced Rate) - Reverse Charge Mode

SUM46 - Basis of Tax Group 2 (Base Rate) - Reverse Charge Mode

Text format Edisone D01.B

These are data in the fields:

HDR62 - Flag of using Reverse Charge Mode

LIN60 - Flag of using Reverse Charge Mode for relevant items

REG2 - Free texts required by the VAT Act (eg "Tax will be paid by customer")

SUM31 - Basis of Tax Group 1 (Reduced Rate) - Reverse Charge Mode

SUM32 - Basis of Tax Group 1.2 (Second Reduced Rate) - Reverse Charge Mode

SUM33 - Basis of Tax Group 2 (Base Rate) - Reverse Charge Mode

Text format Edisone D01.B SK

These are data in the fields:

HDR55 – Flag of using Reverse Charge Mode

LIN37 – Flag of using Reverse Charge Mode for relevant items

REG2 – Free texts required by the VAT Act (eg "Tax will be paid by customer")

SUM44 - Basis of Tax Group 1 (Reduced Rate) - Reverse Charge Mode

SUM45 - Basis of Tax Group 1.2 (Second Reduced Rate) - Reverse Charge Mode

SUM46 - Basis of Tax Group 2 (Base Rate) - Reverse Charge Mode

Invoicing from a vendor with another European VAT ID to Czech warehouse or from a vendor with Czech VAT ID to Slovak warehouse on our Slovak VAT number

The document must contain text information about the VAT regime, we recommend one of the following formulations:

"Delivery under 2006/112/EC, exempt from VAT"

'The supply of goods to another Member State is an exempt transaction'

"Tax will be paid by customer"

in the field of mandatory text resulting from tax laws. The VAT will not be quoted on these documents; in the VAT recapitulation, the amount of the document will be shown in the field for VAT rate 0 %.

Examples:

EDIFACT D01.B

...

FTX+REG+++ Delivery under 2006/112 / EC, exempt from VAT ' ... *information about using reverse charge mode*

...

LIN+1++8594012613003:SRV'

...

TAX+7+VAT+++:::0' ... *the item is in the exempt VAT rate*

...

UNS+S'

...

TAX+7+VAT+++0:::0'

MOA+125:1464' ... *basis in the exempt VAT rate*

MOA+124:0' ... *VAT in the exempt VAT rate*

...

CCV inhouse Orion XML 3.0

These are data in the fields:

HDR18 - Free text required by the VAT Act (eg. " Delivery under 2006/112/EC, exempt from VAT")

SUM25 - Tax Group

SUM26 - The basis of the tax group

SUM27 - Tax Group Rate

SUM28 - VAT of the Tax Group

SUM29 - Transferred tax liability

SUM30 - VAT in converted (local) currency

See:

```
...
<message_header>
...
<regulatory_information>
Delivery under 2006/112/EC, exempt from VAT
</regulatory_information>
...
</message_header>
<line_items>
  <item>
    <item_number>1</item_number>
...
  </item>
</line_items>
<summary>
...
<tax_details>
  <vat>
    <vat_group>0</vat_group>
    <vat_basis>25000</vat_basis>
    <vat_rate>0.00</vat_rate>
    <vat_total>0</vat_total>
    <reverse_charge>N</reverse_charge>
    <local_currency>N</local_currency>
  </vat>
</tax_details>
...
</ summary >
```

Text format Edisone D96.A

These are data in the fields:

REG2 - Free text required by the VAT Act (eg. " Delivery under 2006/112/EC, exempt from VAT")

SUM2 - Basis of tax group 0 (exempt)

Text format Edisone D01.B

These are data in the fields:

REG2 - Free text required by the VAT Act (eg. " Delivery under 2006/112/EC, exempt from VAT")

SUM2 – Basis of Tax Group 1 (Reduced Rate) - Reverse Charge Mode

Textový formát Edisone D01.B SK

Jedná se o údaje v polích:

REG2 - Free text required by the VAT Act (eg. " Delivery under 2006/112/EC, exempt from VAT")

SUM2 – Basis of tax group 0 (exempt)

Invoicing from the Slovak supplier to the Slovak warehouse under the reverse charge procedure according to the Slovak VAT Act

This procedure is completely analogous to the domestic reverse charge mode.

Contact

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Warning

Kindly regard all the information in this document, including the appendices, as confidential. Distributing this document to third parties is not allowed without a prior written consent of Alza.cz a.s.