Czech Republic

Parliament Adopts Bill to Implement VAT Data Reporting Obligation for Payment Service Providers

6 December 2023

Report from Filip Krajcuska, Associate, IBFD

The parliament has adopted a bill introducing amendments to the Value Added Tax Law implementing the Amending Directive to the VAT Directive (2020/284).

For previous reporting and details, see Parliament's Lower Chamber Adopts Bill to Implement VAT Data Reporting Obligation for Payment Service Providers (9 November 2023).

The bill now requires the President's signature and publication in the Official Gazette to take effect. The amendments will enter into force on 1 January 2024.

The status of the bill and the full text can be found here (in Czech only).

Further developments will be reported in due course.

Czech Republic - Parliament Adopts Bill to Implement VAT Data Reporting Obligation for Payment Service Providers (06 Dec. 2023), News IBFD.

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