

Ex. 1

	Purchases †	Purchases †	Purchases †	TOTAL
January	110,000	75,000	38,000	223,000
February	24,000	18,000	15,000	280,000
March	30,000	34,000	21,000	365,000
April	55,000	76,000	40,000	536,000
May	85,000	60,000	46,000	727,000
June	68,000	41,000	55,000	891,000

	Sale of mer	Collection †	Sale of merchandise in cash (CZK)	
March	40,000	0	50,000	90,000
April	130,000	120,000	80,000	300,000
May	150,000	100,000	70,000	520,000
June	120,000	160,000	100,000	740,000
July	160,000	100,000	80,000	980,000
August	100,000	70,000	60,000	1,140,000

Answer:

threshold is reached in March by input and in August by output

registration deadline is 15th of April

VAT payer from 1st of May 2017

first VAT return submission deadline is 25th of June

VAT return will be submitted on monthly basis till January 1 2019

VAT return will be submitted on quarterly basis from January 1 2019

Ex. 2

	Purchases †	Purchases †	Purchases †	TOTAL
January	195,000	175,000	150,000	520,000
February	110,000	97,000	89,000	816,000
March	91,000	134,000	100,000	1,141,000
April	76,000	101,000	91,000	1,409,000
May	85,000	60,000	74,000	1,628,000
June	133,000	98,000	146,000	2,005,000

	Sale of mer	Collection †	Sale of merchandise in cash (CZK)	
March	97,000	0	65,000	162,000
April	156,000	85,000	112,000	430,000
May	201,000	115,000	95,000	726,000
June	187,000	203,000	75,000	988,000
July	223,000	187,000	101,000	1,312,000
August	192,000	256,000	89,000	1,593,000

Answer:

threshold is reached in January by input and in July by output

registration deadline is 15th of February

VAT payer from 1st of March 2017

first VAT return submission deadline is 25th of April

VAT return will be submitted on monthly basis till January 1 2018

VAT return will be submitted on quarterly basis from January 1 2018

Ex.3

VAT	
input	output
2. 12,374,380	2. -12,374,380
3. 88,512	9. 0
4. 352,314	10. -427,810
5. 192,992	11. -21,087
6. 4,860	12. -43,711
7. 6,074	13. -369,211
8. 3,124	
13,022,256	-13,236,199
	-213,943

Ex.4

VAT			
input		output	
1.	254,310	9.	(80,220)
2.	254,940	10.	(175,350)
3.	197,610	11.	-
4.	221,760	12.	(50,550)
5.	45,780	13.	(67,860)
6.	4,434	14.	(17,400)
7.	9,450		
8.	18,690		
9.	80,220		
<hr/>		<hr/>	
752,664		-311,160	
<hr/>		<hr/>	
		441,504	
		VAT receivable	

Ex.5

		VAT	
	input		ou
1.	7,175,805		
2.	88,410	11.	
3.	25,830	12.	
4.	63,210	13.	
5.	540,750	14.	
6.	59,800	15.	
7.	20,570	16.	
8.	11,021		
9.	4,912		
10.	213,360		
	809,591		

tput

(47,693)

-

-

-

-

(14,700)

-62,393

747,197

VAT receivable