

Date:.....

Name:.....

Pharmacy retail price – calculations IV

Calculation -Training

VAT in Czech pharmacies
standard VAT rate 21%
1st Reduced VAT rate 15 %
2nd Reduced VAT rate 10 %

10% reduced for human medicinal products


Medicinal products with price regulation


Zone	From (CZK)	To (CZK)	Mark-up	Additional part
1	0,00	150,00	37 %	0
2	150,01	300,00	33 %	6,00
3	300,01	500,00	24 %	33,00
4	500,01	1 000,00	20 %	53,00
5	1 000,01	2 500,00	17 %	83,00
6	2 500,01	5 000,00	14 %	158,00
7	5 000,01	10 000,00	6%	558,00
8	10 000,01	9 999 999,99	4 %	758,00

Zones of Ex-factory price

Pharmacy retail price (PRP) with VAT: ? (Round down!)

$$\text{PRP} = (\text{Ex-factory price} \times \text{mark-up} + \text{additional part}) \times 1,10$$

Zone 

VAT 

Medicinal product with price regulation
Egilok 25mg POR TBL 60
Ex-factory price = 73,71 CZK

PRP without VAT =

PRP with VAT =

Medicinal product with price regulation
Equoral 50mg POR CPS 50

Ex-factory price = 1 130,54 CZK

PRP without VAT =

PRP with VAT =

Medicinal product with price regulation
Accupro 10 mg 100 tbl

Ex-factory price = 244,53 CZK

PRP without VAT =

PRP with VAT =

Medicinal product with price regulation
REMODULIN 10 MG/ML 20 ml
Ex-factory price = 686 363,95 CZK

PRP without VAT =

PRP with VAT =

Medicinal product with price regulation
MONTELUKAST ACTAVIS 4 MG 28 tbl
Ex-factory price = 353,87CZK

PRP without VAT =

PRP with VAT =

Medicinal product with price regulation
Abaktal 400 mg/5ml

Ex-factory price = 706,50 CZK

PRP with VAT = ?

PRP without VAT =

PRP with VAT =

Products without price regulation

Pharmacy bought food supplement : purchase price: 250,00 CZK without VAT.
(group **Ist reduced VAT**)

Applied the mark-up: 18 %.
Pharmacy retail price with VAT:?

PRP without VAT =

PRP with VAT =

Pharmacy bought Scalibor protector band for dogs : purchase price: 360 CZK without VAT.

(group: **standard VAT**)

Applied the mark-up: 30 %.

PRP without VAT =

PRP with VAT =

Products with price regulation

Medicinal devices with price regulation

Maximal mark-up 25 % of the Ex-factory price

Medicinal devices with price regulation

Ex-factory price: 487 CZK.

Group: **standard VAT**

Maximal pharmacy retail price (with VAT):?

PRP without VAT =

PRP with VAT =

