

Professionals on your side!**Do you need to establish and operate a tax warehouse?****Do you dispatch, transport or are you going to receive goods burdened with consumer tax?**

Our specialists continuously analyze amendments to customs and tax regulations and are prepared to provide you with a comprehensive solution for consumer tax problems in the import, export, storage and transport of goods.

What do we offer?

- Preparing **accompanying documents** for the transport of selected products.
- Preparing **simplified** accompanying documents, transport documents.
- Preparing all **applications to customs offices:**



- for establishment of a tax warehouse,
- for authorized consignee permissions,
- for a special permission for users of selected products exempt from tax, etc.

- **Security of consumer tax** by guarantee for treatments with conditioned exemption from consumer tax:



- for a tax warehouse,
- for the sender, carrier or owner of selected products for their transport or export,
- for an authorized consignee at repeated receipt of selected products from other EU member states.

- Possibility to operate a **tax warehouse** in the Logistic Terminal Prague-Nupaky.
- Filling in **tax return** forms.
- **Consultancy** regarding customs and tax regulations dealing with consumer tax.

Main principles of the new consumer tax law

- Act No. 353/2004 Coll., on consumer taxes, sets forth a **fundamental modification in the procedure** for consumer tax administration (introduction of conditional tax exemption). Herewith it was unified with the laws of the European Union.
- European Union's legislation regarding consumer taxes follows the principle to enable free movement of goods not burdened with consumer tax until the day when these goods are delivered to the end user. At the same time, however, it is necessary (with regard to potential tax avoidances) to ensure that the movement of untaxed goods is under tax supervision. This is solved by the **treatment of conditional tax exemption** (Directive 92/12/EEC). The basic principle of this treatment is using so-called **tax warehouses**. In tax warehouses and during transport between these warehouses, goods (in the terminology of the consumer tax law referred to as "selected products") are moved under tax supervision.
- By introducing the system of tax warehouses, the **meaning of all terms** that the consumer tax law uses (tax payers, tax liability occurrence, exemption from tax, payment terms, and tax maturity) fundamentally **changes**. At the same time, **new terms** are introduced and defined, such as tax warehouses, tax warehouse operators, authorized consignees, users of selected products exempted from tax, conditioned tax exemption, etc.
- Consumer tax administration in the Czech Republic is executed by **customs offices**.



Guarantor institute



In the conditioned tax exemption treatment (placing selected products in a tax warehouse, transport and export of selected products), the payer must secure the consumer tax. According to Section 21, Excise Tax Act, tax security may be provided by **guarantor's bail bond**.

CZECH INTERNATIONAL, a.s., as a long-term provider of security in customs treatments, is approved by the Customs Authority, based on a general financial analysis, as a **guarantor for the purpose of security of consumer taxes**.

Using of the security provided by CZECH INTERNATIONAL, a.s. brings the following **advantages**:

- Eliminating the need to transfer money to the customs office account.
- Reducing capital fixture, increasing financial flexibility.
- Improving competitive strength.

All that a customer needs to use the guarantee is conclude the appropriate **contract for consumer tax security by guarantee!**

