Value added tax group

Legal basis

§ 26 of the Value Added Tax Act

Regulation No 67 from 18 December 2009 of the Minister of Finance
The procedure for registration of a value added tax group, the format of the registration application, the format of decision of the tax authority concerning registration and the procedure for deletion of a value added tax group from the register

Persons registered as a value added tax group (VAT group) have a joint VAT registration number; they keep joint accounting of VAT and submit joint VAT returns (form KMD), reports on intra-Community supply (form VD) and reports on the amendment of intra-Community supply (form VDP).

Transactions between persons registered as a value added tax group are not subject to VAT, it means that in the case of transactions between persons registered as a value added tax group VAT is neither included in invoices nor declared in VAT returns. Transactions between a taxable person belonging to a value added tax group and a person outside the value added tax group are deemed to be transactions of the value added tax group with that person, so VAT is chargeable according to the general rules.

All persons belonging to a value added tax group are solidarily liable for payment of value added tax by the due date. Likewise, upon deletion of a value added tax group from the register the taxable persons shall be solidarily liable for the value added tax arrears which arose during the period when they were registered as a value added tax group.

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