

Description of System's VAT return (KMD) XML Format

Data contained in VAT return (KMD, Part A of VAT INF and Part B of VAT INF) are described in the document 'System's VAT return (KMD) composition of data (KMD2 composition of data)' and as XML Schema in the file vatdeclaration.xsd. The data contained in XML file must conform to the rules defined in XSD.

The XML examples of VAT return are given in the files vatdeclaration_example.xml and vatdeclaration_example_group.xml. XML document composes of the identifying general part of the VAT return (taxPayerRegCode, submitterPersonCode, year, month, declarationType) and of three basic parts:

1. KMD (declarationBody)
2. Part A of VAT INF (salesAnnex)
3. Part B of VAT INF (purchasesAnnex)

For transmission of data from KMD, from Part(s) A and B of VAT INF there exist the following possibilities:

1. Transmitting parts separately – the corresponding part (declarationBody or salesAnnex or purchasesAnnex) in XML file must be fulfilled, that have to be forwarded, and the general part.
2. Transmitting two parts – two parts (declarationBody, salesAnnex, purchasesAnnex) in XML file must be fulfilled, that have to be forwarded, and the general part.
3. Transmitting all parts at one go – all parts in XML file must be fulfilled (declarationBody, salesAnnex, purchasesAnnex) and the general part.

NB! Fulfilment of data fields of the general part is always obligatory!

Both XML files and zipped XML files (.zip) can be transmitted. The maximum size of a file is 10MB. One file only can be transmitted at a time and inside the ZIP there can be one file only.

The parts transmitted shall form one whole in the system.

If there are no purchase and/or sales transactions that exceed the threshold in a corresponding period, you have to state the value TRUE for the elements noSales and/or noPurchases in the part declarationBody. In this case the parts salesAnnex and/or purchasesAnnex shall not be fulfilled. The value TRUE shall also be stated for noSales and/or noPurchases, if you need not to submit, pursuant to law, Part(s) A and/or B of VAT INF.

Reflecting in XML file Part(s) A and B of VAT INF in the case of a VAT group

A VAT group must transmit Part(s) A and B of VAT INF separately on the representative and on each member of the group. Therefore the number of the parts of salesAnnex and purchasesAnnex shall coincide with the total amount of the number of group members + the representative of the VAT group in the entire VAT return. On transmitting the data on a group members you have to state data elements of groupMemberRegCode, noSales and sumPerPartnerSales in the part salesAnnex, and of groupMemberRegCode, noPurchases and sumPerPartnerPurchases in the part purchasesAnnex. If data are submitted on the representative of a group, then no data elements of groupMemberRegCode, noSales and sumPerPartnerSales in the part salesAnnex, and of groupMemberRegCode, noPurchases and sumPerPartnerPurchases in the part purchasesAnnex shall be stated.

Data from VAT return, from Part(s) A and B of VAT INF can be transmitted in the way described

above, besides that the following possibilities will be added:

1. Transmitting Part(s) A and/or B of VAT INF separately on a group member or the representative – the corresponding part in the XML file on a group member or the representative (salesAnnex,purchasesAnnex) and the general part must be fulfilled. It is also allowed to transmit data so that the data of Part(s) A and/or B of KMD INF in the file to be forwarded shall express some group members or the representative and some group members.
2. Transmitting Part(s) A and/or B of VAT INF on group members and the representative at one go – the corresponding part in the XML file (salesAnnex and/or purchasesAnnex) on all group members and the representative and the general part must be fulfilled.