

## Taxpayer's required disclosure

In accordance with the Act on Registration of Sales, the seller at ČD ticket counters is required from 1 March 2017 to issue a receipt to the purchaser in the event of an ancillary sale of merchandise (timetables, souvenir items, etc.). At the same time, the seller is required to report this sale to the tax administrator online or, in the event of a technical failure, no later than within 48 hours.

Sales of travel documents (tickets, seat reservations, sleeper supplements, etc.) and related services (luggage storage, WC, etc.) are not subject to the recording of sales under Section 12(3g and j) of the Act on Registration of Sales.

Also in accordance with the Act on Registration of Sales, a seller (who is a ČD employee) operating minibars on ČD trains is required to issue a receipt to the purchaser. The recipient of the sale (ČD) shall record such sales under a simplified regime, i.e. the recipient is required to report the received sale to the tax administrator within 5 days.

ČD is not responsible for the issuance of a receipt by other catering service providers aboard ČD trains (e.g. JLV).

Receipts will be issued at ticket counters and aboard trains under a test regime from 24 February 2017, which will gradually shift to a strict regime during the course of 28 February 2017.