

Deletion of the VAT group from register

The VAT group shall be deleted from the register if:

- ✓ the circumstances specified in subsection 1 of § 26 of the Value Added Tax Act no longer exist – as of the first day of the month following the month in which such circumstances cease to exist;
- ✓ the representative of the VAT group submits an application for the deletion of the VAT group from the register if any changes are made in the composition of the VAT group or for any other reasons – as of the first day of the month following the month of receipt of the application;
- ✓ a company belonging to the VAT group is declared bankrupt or it is deleted from the Commercial Register – as of the date of declaration of bankruptcy or deletion from the Commercial Register.

The decision of the deletion of the VAT group from the register shall be made by the tax authority and VAT payers belonging to the VAT group shall be notified about this decision during 30 days after the receipt of the application.

As of the date of the deletion of a VAT group from the register, the VAT payers are deemed to be re-registered as separate VAT payers, i.e. the personal VAT ID number of the member of the VAT group is valid from the same date.

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