

# VAT (DPH) and foreign athletes: when VAT matters and what to watch out for

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VAT issues often arise for athletes and clubs, especially where marketing, advertising, sponsorship and cross-border services are involved. Correctly determining the place of supply and the VAT status prevents penalties and unnecessary costs.

## Key terms

- VAT payer: standard VAT registration; VAT is charged and paid on supplies with the place of supply in the Czech Republic; VAT returns and typically a control statement are filed.
- VAT identified person (OID): not a VAT payer, but must register and declare VAT in specific cases (most often reverse-charge acquisitions of services or goods from abroad).

## When VAT may become relevant in sport

- Marketing and advertising services (image rights, sponsorship, promotion) often have cross-border elements.
- Services purchased from abroad (e.g., agency, marketing, management) may trigger VAT identification (OID).
- Services provided to foreign clients can have a different place of supply; invoices must reflect the correct VAT regime.
- Turnover: exceeding the statutory turnover threshold may trigger VAT payer registration.

## Typical situations and risks

Club pays a foreign athlete for services: assess the contract type and whether withholding tax and/or VAT obligations arise.

Situace	Typická povinnost
Nakoupíte službu z EU (např. reklama od Google/Meta)	Registrace jako OID, přiznání DPH v režimu reverse charge
Přijmete službu ze třetí země (např. Kanada, USA)	Registrace jako OID, přiznání DPH v režimu reverse charge
Poskytnete službu do EU osobě registrované k DPH	Registrace jako OID, správné vystavení dokladu; často i souhrnné hlášení
Prodej zboží na dálku do EU (B2C)	Režim OSS nebo registrace (podle nastavení a limitů)

Athlete invoices Czech clients: check the place of supply and VAT registration duties.

### Athlete purchases services from abroad: VAT identification (OID) and reverse-charge may apply.

Režim	Kdy vzniká	Hlavní povinnosti	Nárok na odpočet DPH
Plátce DPH	Obrat nad limitem nebo dobrovolně	Přiznání k DPH, evidence, kontrolní hlášení (dle režimu)	Ano
OID	Vybraná přeshraniční plnění	Přiznání k DPH k relevantním plněním (reverse charge), případně souhrnné hlášení	Ne

### Cross-border sponsorship/advertising: correct classification and documentation are essential.

- Documentation and compliance
- Keep contracts, invoices, proof of residence/residency and records of supplies.
- Monitor turnover and cross-border purchases on an ongoing basis.

### Set up internal processes (approval, evidence, accounting entries) to meet reporting deadlines.

- Recommendation
- VAT is highly fact-specific. Before signing contracts, have the VAT regime checked, especially for cross-border marketing and advertising.
- Note: The information is general and does not replace individual tax advice. If you need a quick check, contact us via the website form.

*Poznámka: Informace jsou obecné a nenahrazují individuální daňové poradenství. U zahraničních sportovců rozhodují konkrétní fakta (pobyt, smlouvy, rezidence, A1). Pro jistotu využijte rychlou kontrolu – kontaktujte nás přes formulář na webu.*