

A survey for the applicant completed for the assessment of VAT eligibility in SG OP projects¹

Name of the unit:
 Application No.:
 Project title:

No.	Question	YES	NO	Comments/explanations
1.	What is the legal status of the entity? <ul style="list-style-type: none"> • natural person, • legal person • an organisational unit without a legal personality (please specify) • other (please specify) 			
2.	Does the applicant carry out activity which is: <ul style="list-style-type: none"> • remunerated (obtaining profit, margin, etc.), • free of charge (what are the sources of financing, e.g. membership fees, grants, donations, other)? 			
3.	Is the applicant registered in the Register of Entrepreneurs of the National Court Register or in the Central Registration and Information on Business as an entity carrying out economic activity? Does the applicant carry out economic activity within the meaning of article 15 section 2 of the VAT Act? If YES, how long has the applicant carried out the activity and what does it consist in? If NOT, what are the factors for exclusion from among taxpayers (what type of activity does the applicant carry out)?			
4.	Is the applicant a VAT taxpayer registered at the tax office? If YES, is it registered as an active VAT taxpayer or an exempted VAT taxpayer?			
5.	Are the purchases (expenses) covered by the grant application related to the sales (taking into account the future factual circumstances) which is subject to VAT? If NOT, please describe why there is no such relationship.			
6.	Is the applicant covered by a subjective VAT exemption? (exemption based on turnover)			
7.	Is the applicant subject to an objective VAT exemption (the activities carried out by the applicant are covered by an objective exemption)? If YES, what are the activities and are the purchases			

¹ For projects run under a consortium agreement, the Survey for the applicant completed for the assessment of VAT eligibility in SG OP projects should be completed by the Consortium Leader and each of the consortium members alone.



No	Question	YES	NO	Comments/explanation
	covered by an grant application associated with carrying out the activities that are subject to an objective VAT exemption?			
8.	Does the applicant perform taxable operations covered by an objective VAT exemption? If YES, are the purchases covered by the grant application associated with both carrying out VAT taxable activities by the taxpayer, and also the activities subject to an objective VAT exemption?			
9.	Has the applicant applied for or considered applying for the interpretation of tax law to the tax authorities (currently to the Minister of Finance) in respect of tax on goods and services in relation to: <ul style="list-style-type: none"> • the definition of a VAT taxpayer • the scope of taxable activities • the right to deduct input tax • the scope of the exemption from tax on goods and services? If YES, please indicate when the application was submitted, what is the stage of its examination or what was the interpretation of the tax authority.			

Prepared by:

Date:

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(Signature of an authorised person)