

# 2017 Tax Calendar | Czech Republic

## VAT

Monthly VAT payers – VAT return submission and payment of VAT liability for previous calendar month

Quarterly VAT payers – VAT return submission and payment of VAT liability for previous calendar quarter

Submission of **EC Sales List** – monthly VAT payers and quarterly VAT payers selling goods to other EU member states

Submission of **EC Sales List** – quarterly VAT payers providing services to other EU member states

Submission of **VAT Control Statement** – legal persons who are both monthly and quarterly VAT payers and natural persons who are monthly VAT payers

Submission of **VAT Control Statement** – natural persons who are quarterly VAT payers

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Wed 25.1.	Mon 27.2.	Mon 27.3.	Tue 25.4.	Thu 25.5.	Mon 26.6.	Tue 25.7.	Fri 25.8.	Mon 25.9.	Wed 25.10.	Mon 27.11.	Wed 27.12.
Wed 25.1.			Tue 25.4.			Tue 25.7.			Wed 25.10.		
Wed 25.1.	Mon 27.2.	Mon 27.3.	Tue 25.4.	Thu 25.5.	Mon 26.6.	Tue 25.7.	Fri 25.8.	Mon 25.9.	Wed 25.10.	Mon 27.11.	Wed 27.12.
Wed 25.1.			Tue 25.4.			Tue 25.7.			Wed 25.10.		
Wed 25.1.	Mon 27.2.	Mon 27.3.	Tue 25.4.	Thu 25.5.	Mon 26.6.	Tue 25.7.	Fri 25.8.	Mon 25.9.	Wed 25.10.	Mon 27.11.	Wed 27.12.
Wed 25.1.			Tue 25.4.			Tue 25.7.			Wed 25.10.		

VAT

Submission of Application for VAT refund from/to another EU member state in accordance with § 82 and § 82a of the VAT Act

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
									Mon 2.10.		

Income Tax

Submission of 2016 Income Tax Return and payment of tax liability (taxpayers who are not liable to statutory audit or who did not engage Registered Tax Advisor)

Submission of 2016 Income Tax Return and payment of tax liability (taxpayers who are liable to statutory audit or who engaged Registered Tax Advisor)

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
			Mon 3.4.								
						Mon 3.7.					

Real Estate Tax

Submission of Real Estate Tax Return for 2017

Payment of Real Estate Tax for 2017 (taxpayers with tax liability up to CZK 5,000 inclusive)

Payment of 1<sup>st</sup> installment of Real Estate Tax for 2017 (taxpayers with tax liability exceeding CZK 5,000, with the exception of taxpayers engaged in agricultural production and fish farming)

Payment of 1<sup>st</sup> installment of Real Estate Tax for 2017 (taxpayers with tax liability exceeding CZK 5,000 – taxpayers engaged in agricultural production and fish farming)

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Tue 31.1.											
				Wed 31.5.							
				Wed 31.5.							
							Thu 31.8.				

Real Estate Tax

Payment of **2<sup>nd</sup> installment** of Real Estate Tax for 2017 (taxpayers with tax liability exceeding CZK 5,000)

											Thu 30.11.	
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Road Tax

Submission of Road Tax Return and payment of the road tax for 2016

Tue 31.1.												
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Payment of quarterly road tax advances (resp. in December for October and November, the additional payment for December 2017 is payable by the end of January 2018)

			Tue 18.4.			Mon 17.7.			Mon 16.10.		Fri 15.12.	
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Social Security and Health Insurance

Payment of advances on **social** security contributions for the previous calendar month

Fri 20.1.	Mon 20.2.	Mon 20.3.	Thu 20.4.	Mon 22.5.	Tue 20.6.	Thu 20.7.	Mon 21.8.	Wed 20.9.	Fri 20.10.	Mon 20.11.	Wed 20.12.	
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Payment of advances on **health** insurance contributions for the previous calendar month

Mon 9.1.	Wed 8.2.	Wed 8.3.	Mon 10.4.	Tue 9.5.	Thu 8.6.	Mon 10.7.	Tue 8.8.	Fri 8.9.	Mon 9.10.	Wed 8.11.	Fri 8.12.	
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Self-employed persons – submission of Survey of income and expenses for 2016 to SSA and HIC, if the tax payer did not engage the Registered Tax Advisor

				Tue 2.5.								
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Self-employed persons – payment of social security and health insurance contribution or additional payment for 2016 (within 8 days from submission of the survey to SSA and HIC)

				Wed 10.5.								
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# Social Security and Health Insurance

Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec

Submission of Power of Attorney to SSA and HIC, if Registered Tax Advisor is engaged for preparation and filing of the tax return

Jan	Feb	Mar	Apr	May Tue 2.5.	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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Self-employed persons– submission of Survey of Income and Expenses for 2016 to SSA and HIC, if Registered Tax Advisor is engaged

Jan	Feb	Mar	Apr	May	Jun	Jul Mon 31.7.	Aug	Sep	Oct	Nov	Dec
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Self-employed persons– payment of social security contribution or additional payment for 2016 (within 8 days from submission of the survey to SSA and HIC)

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug Tue 8.8.	Sep	Oct	Nov	Dec
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**Explanations:** VAT – value added tax; EC Sales List – European Community Sales List (ESL); SSA – Social Security Administration; HIC – Health Insurance Company

## About Accace

With more than 330 professionals and branches in 7 countries, Accace counts as one of the leading outsourcing and advisory services providers in Central and Eastern Europe. During past years, while having more than 1400 international companies as customers, Accace set in motion its strategic expansion outside CEE to become a provider with truly global reach.

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