

Tax calendar for 2016 in the Czech Republic

I II III IV V VI VII VIII IX X XI XII

VAT

Monthly VAT payers – VAT return submission and payment of VAT liability for previous calendar month	Mon 25.1.	Thu 25.2.	Fri 25.3.	Mon 25.4.	Wed 25.5.	Mon 27.6.	Mon 25.7.	Thu 25.8.	Mon 26.9.	Tue 25.10.	Fri 25.11.	Tue 27.12.
Quarterly VAT payers – VAT return submission and payment of VAT liability for previous calendar quarter	Mon 25.1.			Mon 25.4.			Mon 25.7.			Tue 25.10.		
Submission of EC Sales List – monthly VAT payers and quarterly VAT payers selling goods to other EU member states	Mon 25.1.	Thu 25.2.	Fri 25.3.	Mon 25.4.	Wed 25.5.	Mon 27.6.	Mon 25.7.	Thu 25.8.	Mon 26.9.	Tue 25.10.	Fri 25.11.	Tue 27.12.
Submission of EC Sales List – quarterly VAT payers providing services to other EU member states	Mon 25.1.			Mon 25.4.			Mon 25.7.			Tue 25.10.		
Submission of VAT Control Statement – legal persons who are both monthly and quarterly VAT payers and natural persons who are monthly VAT payers		Thu 25.2.	Fri 25.3.	Mon 25.4.	Wed 25.5.	Mon 27.6.	Mon 25.7.	Thu 25.8.	Mon 26.9.	Tue 25.10.	Fri 25.11.	Tue 27.12.
Submission of VAT Control Statement – natural persons who are quarterly VAT payers				Mon 25.4.			Mon 25.7.			Tue 25.10.		
Submission of Application for VAT refund from/to another EU member state in accordance with § 82 and § 82a of the VAT Act									Fri 30.9.			

Income Tax

Submission of 2015 Income Tax Return and payment of tax liability (taxpayers who are not liable to statutory audit or who did not engage Registered Tax Advisor)				Fri 1.4.								
Submission of 2015 Income Tax Return and payment of tax liability (taxpayers who are liable to statutory audit or who engaged Registered Tax Advisor)							Fri 1.7.					

Real Estate Tax

Submission of Real Estate Tax Return for 2016		Mon 1.2.										
Payment of Real Estate Tax for 2016 (taxpayers with tax liability up to CZK 5,000 inclusive)					Tue 31.5.							
Payment of 1 st installment of Real Estate Tax for 2016 (taxpayers with tax liability exceeding CZK 5,000, with the exception of taxpayers engaged in agricultural production and fish farming)					Tue 31.5.							
Payment of 1 st installment of Real Estate Tax for 2016 (taxpayers with tax liability exceeding CZK 5,000 – taxpayers engaged in agricultural production and fish farming)							Wed 31.8.					
Payment of 2 nd installment of Real Estate Tax for 2016 (taxpayers with tax liability exceeding CZK 5,000)										Wed 30.11.		

Road Tax

Submission of Road Tax Return and payment of the road tax for 2015		Mon 1.2.										
Payment of quarterly road tax advances (resp. in December for October and November, the additional payment for December 2016 is payable by the end of January 2017)				Fri 15.4.			Fri 15.7.			Mon 17.10.		Thu 15.12.

Social Security and Health Insurance

Payment of advances on social security contributions for the previous calendar month	Wed 20.1.	Mon 22.2.	Mon 21.3.	Wed 20.4.	Fri 20.5.	Mon 20.6.	Wed 20.7.	Mon 22.8.	Tue 20.9.	Thu 20.10.	Mon 21.11.	Tue 20.12.
Payment of advances on health insurance contributions for the previous calendar month	Fri 8.1.	Mon 8.2.	Tue 8.3.	Fri 8.4.	Mon 9.5.	Wed 8.6.	Fri 8.7.	Mon 8.8.	Thu 8.9.	Mon 10.10.	Tue 8.11.	Thu 8.12.
Self-employed persons – submission of Survey of income and expenses for 2015 to SSA and HIC, if the tax payer did not engage the Registered Tax Advisor					Mon 2.5.							
Self-employed persons – payment of social security and health insurance contribution or additional payment for 2015 (within 8 days from submission of the survey to SSA and HIC)					Tue 10.5.							
Submission of Power of Attorney to SSA and HIC, if Registered Tax Advisor is engaged for preparation and filing of the tax return					Mon 2.5.							
Self-employed persons – submission of Survey of Income and Expenses for 2015 to SSA and HIC, if Registered Tax Advisor is engaged								Mon 1.8.				
Self-employed persons – payment of social security contribution or additional payment for 2015 (within 8 days from submission of the survey to SSA and HIC)								Tue 9.8.				

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 250 professionals and branches in 7 countries, Accace counts as one of the leading outsourcing and consultancy 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.

Czech Republic | Slovakia | Hungary | Germany | Poland | Romania | Ukraine



Accace s.r.o., Hvězdova 1716/2b
140 78 Praha 4

Tel.: +420 222 753 480-1
czechrepublic@accace.com
www.accace.com

Follow us online:



accace

