

# 2018 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
Thu 25.1.	Mon 26.2.	Mon 26.3.	Wed 25.4.	Fri 25.5.	Mon 25.6.	Wed 25.7.	Mon 27.8.	Tue 25.9.	Thu 25.10.	Mon 26.11.	Thu 27.12.
Thu 25.1.			Wed 25.4.			Wed 25.7.			Thu 25.10.		
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	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>VAT</b>	Submission of Application for VAT refund from/to another EU member state in accordance with § 82 and § 82a of the VAT Act									Mon 1.10.		
<b>Income Tax</b>	Submission of 2017 Income Tax Return and payment of tax liability (taxpayers who are not liable to statutory audit or who did not engage Registered Tax Advisor)				Tue 3.4.							
	Submission of 2017 Income Tax Return and payment of tax liability (taxpayers who are liable to statutory audit or who engaged Registered Tax Advisor)						Mon 2.7.					
<b>Real Estate Tax</b>	Submission of Real Estate Tax Return for 2018			Wed 31.1.								
	Payment of Real Estate Tax for 2018 (taxpayers with tax liability up to CZK 5,000 inclusive)					Thu 31.5.						
	Payment of <b>1<sup>st</sup> installment</b> of Real Estate Tax for 2018 (taxpayers with tax liability exceeding CZK 5,000, with the exception of taxpayers engaged in agricultural production and fish farming)					Thu 31.5.						
	Payment of <b>1<sup>st</sup> installment</b> of Real Estate Tax for 2018 (taxpayers with tax liability exceeding CZK 5,000 – taxpayers engaged in agricultural production and fish farming)							Fri 31.8.				

Real Estate Tax

Payment of **2<sup>nd</sup> installment** of Real Estate Tax for 2018 (taxpayers with tax liability exceeding CZK 5,000)

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
										Fri 30.11.	

Road Tax

Submission of Road Tax Return and payment of the road tax for 2017

Payment of quarterly road tax advances (resp. in December for October and November, the additional payment for December 2018 is payable by the end of January 2019)

Wed 31.1.											
			Mon 16.4.			Mon 16.7.			Mon 15.10.		Mon 17.12.

Social Security and Health Insurance

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

Payment of advances on **health** insurance contributions for the previous calendar month

Self-employed persons – submission of Survey of income and expenses for 2017 to SSA and HIC, if the tax payer did not engage the Registered Tax Advisor

Self-employed persons – payment of social security and health insurance contribution or additional payment for 2017 (within 8 days from submission of the survey to SSA and HIC)

Mon 22.1.	Tue 20.2.	Tue 20.3.	Fri 20.4.	Mon 21.5.	Wed 20.6.	Fri 20.7.	Mon 20.8.	Thu 20.9.	Mon 22.10.	Tue 20.11.	Thu 20.12.
Mon 8.1.	Thu 8.2.	Thu 8.3.	Mon 9.4.	Wed 9.5.	Fri 8.6.	Mon 9.7.	Wed 8.8.	Mon 10.9.	Mon 8.10.	Thu 8.11.	Mon 10.12.
				Thu 3.5.							
				Fri 11.5.							

# Social Security and Health Insurance

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

Self-employed persons – submission of Survey of Income and Expenses for 2017 to SSA and HIC, if Registered Tax Advisor is engaged

Self-employed persons – payment of social security contribution or additional payment for 2017 (within 8 days from submission of the survey to SSA and HIC)

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
			Mon 30.4.								
							Thu 2.8.				
							Fri 10.8.				

# GDPR

The entry into force of the General Data Protection Regulation (GDPR)

				Fri 25.5.							
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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; GDPR – General Data Protection Regulation

## About Accace

With more than 550 professionals, over 2000 international companies as customers and branches in 13 countries, Accace counts as one of the leading outsourcing and advisory services providers in Central and Eastern Europe.

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