

2019 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
Fri 25.1.	Mon 25.2.	Mon 25.3.	Thu 25.4.	Mon 27.5.	Tue 25.6.	Thu 25.7.	Mon 26.8.	Wed 25.9.	Fri 25.10.	Mon 25.11.	Fri 27.12.
Fri 25.1.			Thu 25.4.			Thu 25.7.			Fri 25.10.		
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	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
VAT	Submission of Application for VAT refund from/to another EU member state in accordance with § 82 and § 82a of the VAT Act									Mon 30.9.		
Income Tax	Submission of 2018 Income Tax Return and payment of tax liability (taxpayers who are not liable to statutory audit or who did not engage Registered Tax Advisor)			Mon 1.4.								
	Submission of 2018 Income Tax Return and payment of tax liability (taxpayers who are liable to statutory audit or who engaged Registered Tax Advisor)						Mon 1.7.					
Real Estate Tax	Submission of Real Estate Tax Return for 2019			Thu 31.1.								
	Payment of Real Estate Tax for 2019 (all taxpayers with tax liability up to CZK 5,000 inclusive)						Fri 31.5.					
	Payment of 1st installment of Real Estate Tax for 2019 (taxpayers with tax liability exceeding CZK 5,000, with the exception of taxpayers engaged in agricultural production and fish farming)						Fri 31.5.					
	Payment of 1st installment of Real Estate Tax for 2019 (taxpayers with tax liability exceeding CZK 5,000 – taxpayers engaged in agricultural production and fish farming)							Mon 2.9.				

Real Estate Tax

Payment of **2nd installment** of Real Estate Tax for 2019 (all taxpayers with tax liability exceeding CZK 5,000)

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
										Mon 2.12.	

Road Tax

Submission of Road Tax Return and payment of the road tax for 2019

Payment of quarterly road tax advances (resp. in December for October and November, the additional payment for December 2019 is payable by the end of January 2020)

Thu 31.1.											
			Mon 15.4.			Mon 15.7.			Tue 15.10.		Mon 16.12.

Social Security and Health Insurance

Payment of advances on **social** security contributions for the relevant 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 2018 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 2018 (within 8 days from submission of the survey to SSA and HIC)

Mon* 21.1. Thu 31.1.	Thu 28.2.		Mon 1.4. Tue 30.4.	Fri 31.5.		Mon 1.7. Wed 31.7.		Mon 2.9. Mon 30.9.	Thu 31.10.		Mon 2.12. Tue 31.12.
Tue 8.1.	Fri 8.2.	Fri 8.3.	Mon 8.4.	Thu 9.5.	Mon 10.6.	Mon 8.7.	Thu 8.8.	Mon 9.9.	Tue 8.10.	Fri 8.11.	Mon 9.12.
				Thu 2.5.							
				Fri 10.5.							

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 2018 to SSA and HIC, if Registered Tax Advisor is engaged

Self-employed persons – payment of social security contribution or additional payment for 2018 (within 8 days from submission of the survey to SSA and HIC)

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
			Tue 30.4.								
							Thu 1.8.				
							Fri 9.8.				

Explanations: VAT – value added tax; EC Sales List – European Community Sales List (ESL); SSA – Social Security Administration; HIC – Health Insurance Company;

* The sickness insurance premium (SI) for a calendar month is newly due from the first to the last day of the calendar month for which the premium is payable (Section 14c (2)). Self-employed persons participating in the SI must pay the premiums for December 2018 at least in the amount of CZK 115 and from January 22 to January 31, 2019 to pay the premium for January 2019 at least CZK 138. If the premiums for January 2019 are not paid by February 28, 2019 at the latest, the SI will cease to exist.

About Accace

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