

2019 TAX CALENDAR

JANUARY	Thursday 9 January	excise duty	tax payment for November (excluding excise duty on spirits)
	Monday 20 January	value added tax	tax return and tax payment for MOSS
	Tuesday 21 January	income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities
	Friday 24 January	excise duty	tax payment for November (excise duty on spirits only)
	Monday 27 January	excise duty	tax return for December tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for December (if a claim arose)
		value added tax	tax return and tax payment for 4th quarter and for December summary report for 4th quarter and for December control statement for 4th quarter and for December
		energy tax	tax return and payment for tax on gas, solid fuels and electricity for December
	Friday 31 January	income tax	tax payment collected by tax withholding as per special rate of tax for December
		road tax	tax return and tax liability for
		biofuels	report according to § 19 par. 8 Act No. 201/2012
real estate tax		tax return (full) or partial tax return for period	
FEBRUARY	Monday 10 February	excise duty	tax payment for December (excluding excise duty on spirits)
	Monday 17 February	income tax	signature of the declaration of the payer of the personal income tax for the period 2019 and signature of the application for tax reconciliation for the period 2018 submission of application for annual settlement carried out by taxpayer
	Tuesday 20 February	income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities
	Monday 24 February	excise duty	tax payment for December (excise duty on spirits only)
	Tuesday 25 February	excise duty	tax return for January tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for January (if a claim arose)
		value added tax	tax return and tax payment for January summary report for January control statement for January
		energy tax	tax return and payment for tax on gas, solid fuels and electricity for January
MARCH	Monday 2 March	income tax	tax payment collected by tax withholding as per special rate of tax for January filling of the statement of the personal income tax from dependent activities for the period
	Wednesday 14 March	excise duty	tax payment for January (excluding excise duty on spirits)
	Monday 16 March	income tax	quarterly tax advance
	Friday 20 March	income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities electronic filing of income tax from dependent activities for the period
	Wednesday 25 March	value added tax	tax return and tax payment for February summary report for February control statement for February
		energy tax	tax return and payment for tax on gas, solid fuels and electricity for February
		excise duty	tax return for February tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for February (if a claim arose)
	Thursday 26 March	excise duty	tax payment for January (excise duty on spirits only)
	Tuesday 31 March	income tax	tax payment collected by tax withholding as per special rate of tax for February

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APRIL	Monday 1 April	income tax	annual filling of the tax payment collected by tax withholding as per special rate of tax for the period 2018 tax return and tax payment for taxable period, if taxpayer does not have the duty of audit and tax return processes and administrates by himself
	Thursday 9 April	excise duty	tax payment for February (excluding excise duty on spirits)
	Wednesday 15 April	road tax	tax advance for the 1st quarter of the year
	Monday 20 April	value added tax	tax return and tax payment for MOSS
	Monday 20 April	income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities
	Friday 24 April	excise duty	tax payment for February (excise duty on spirits only)
	Monday 27 April	gambling tax	tax return and tax payment for the 1st quarter of the year
		value added tax	tax return and tax payment for 1st quarter of the year and March statement of records for 1st quarter of the year and March control statement for 1st quarter of the year and March
		energy tax	tax return and payment for tax on gas, solid fuels and electricity for March
		excise duty	tax return for March tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for March (if a claim arose)
Thursday 30 April	energy tax	submission of a notification of compliance with the obligation to ensure the minimum amount of biofuels and the maturity of the related security	
	income tax	tax payment collected by tax withholding as per special rate of tax for March	
MAY	Monday 11 May	excise duty	tax payment for March (excluding excise duty on spirits)
	Wednesday 20 May	income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities
	Monday 25 May	value added tax	tax return and tax payment for April summary report for April control statement for April
		energy tax	tax return and payment for tax on gas, solid fuels and electricity for April
		excise duty	tax payment for March (excise duty on spirits only) tax return for April tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for April (if a claim arose)
		excise duty	tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for April (if a claim arose)
JUNE	Monday 1 June	real estate tax	payment of the whole tax amount (taxpayers with a tax liability under CZK 5 000) 1st tax installment (taxpayers with a tax liability over the limit of CZK 5 000 with the exception of independent farmers)
		income tax	tax payment collected by tax withholding as per special rate of tax for April
	Tuesday 9 June	excise duty	tax payment for April (excluding excise duty on spirits)
	Monday 15 June	income tax	semi-annual or quarterly tax advance
	Monday 22 June	income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities
	Wednesday 24 June	excise duty	tax payment for April (excise duty on spirits only)
	Monday 25 June	value added tax	tax return and tax payment for May summary report for May control statement for May
		energy tax	tax return and payment for tax on gas, solid fuels and electricity for May
		excise duty	tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for May (if a claim arose) tax return for May
	Tuesday 30 July	income tax	tax payment collected by tax withholding as per special rate of tax for May
CRS (GATCA) notice		submission of notice according to § 13k of the Act No. 164/2013	
FATCA notice		submission of notice according to § 13k of the Act No. 164/2013	

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JULY	Wednesday 1 July	income tax	tax return and tax payment for 2018 taxable period, if taxpayer does have the duty of audit or his tax return is processed and administrated by tax advisor	
	Friday 10 July	excise duty	tax payment for May (excluding excise duty on spirits)	
	Wednesday 15 July	road tax	tax advance for 2 nd quarter of the year	
	Monday 20 July	value added tax	tax return and tax payment for MOSS	
		income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities	
	Monday 27 July	gambling tax	tax return and tax payment for the 2nd quarter of the year 2019	
		value added tax	tax return and tax payment for 2nd quarter of the year and for June summary report for 2nd quarter of the year and for June control statement for 2nd quarter of the year and for June	
		energy tax	tax return and payment for tax on gas, solid fuels and electricity for June	
		excise duty		tax payment for May (excise duty on spirits only)
				tax return for June
			tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for June (if a claim arose)	
Thursday 30 June	energy tax	submission of a notification of compliance with the obligation to ensure the minimum amount of biofuels and the maturity of the related security		
Friday 31 June	income tax	tax payment collected by tax withholding as per special rate of tax for June		
AUGUST	Monday 10 August	excise duty	tax payment for June (excluding excise duty on spirits)	
	Thursday 20 August	income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities	
	Monday 24 August	excise duty	tax payment for June (excise duty on spirits only)	
	Tuesday 25 August	value added tax	tax return and tax payment for July summary report for July control statement for July	
		energy tax	tax return and payment for tax on gas, solid fuels and electricity for July	
		excise duty		tax return for July
				tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for July (if a claim arose)
	Monday 31 August	real estate tax	tax payment of 1st tax installment (taxpayers engaged in farming and fish farming with tax liability over the limit of 5. 000 CZK)	
income tax		tax payment collected by tax withholding as per special rate of tax for July		
SEPTEMBER	Wednesday 9 September	excise duty	tax payment for July (excluding excise duty on spirits)	
	Tuesday 15 September	income tax	quarterly tax advance	
	Monday 21 September	income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities	
	Thursday 24 September	excise duty	tax payment for May (excise duty on spirits only)	
	Friday 25 September	value added tax	tax return and tax payment for August summary report for August control statement for August	
		energy tax	tax return and payment for tax on gas, solid fuels and electricity for August	
		excise duty		tax return for August
				tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for August (if a claim arose)
	Wednesday 30 September	income tax	tax payment collected by tax withholding as per special rate of tax for August	
value added tax		submission of application for the refund of VAT from EU in accordance with § 82 of the VAT Act		

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OCTOBER	Monday 12 October	excise duty	tax payment for August (excluding excise duty on spirits)
	Thursday 15 October	road tax	tax advance for 3 rd quarter of the year
	Tuesday 20 October	value added tax	tax return and tax payment for MOSS
		income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities
	Monday 26 October	gambling tax	tax return and tax payment for 3 rd quarter of the year
		value added tax	tax return and tax payment for 3 rd quarter and for September summary report for for 3 rd quarter and for September control statement for 3 rd quarter and for September
		energy tax	tax return and payment for tax on gas, solid fuels and electricity for September
		excise duty	tax payment for August (excise duty on spirits only) tax return for September tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for September (if a claim arose)
energy tax		submission of a notification of compliance with the obligation to ensure the minimum amount of biofuels and the maturity of the related security	
Thursday 31 October	value added tax	last day of the deadline for submission of application for registration of the group which wants to be registered since 1st of January of the following year, or for submission of the change or abolition of the registration of the group	
NOVEMBER	Monday 2 November	income tax	tax payment collected by tax withholding as per special rate of tax for September
	Monday 9 November	excise duty	tax payment for September (excluding excise duty on spirits)
	Friday 20 November	income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities
	Tuesday 24 November	excise duty	tax payment for September (excise duty on spirits only)
	Wednesday 25 November	value added tax	tax return and tax payment for October summary report for October control statement for October
		energy tax	tax return and payment for tax on gas, solid fuels and electricity for October
		excise duty	tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for October (if a claim arose) tax return for October
	Monday 30 November	real estate tax	tax payment of 2nd tax installment (all taxpayers with tax liability over the limit of 5. 000 CZK)
income tax		tax payment collected by tax withholding as per special rate of tax for October	
DECEMBER	Thursday 10 December	excise duty	tax payment for October (excluding excise duty on spirits)
	Tuesday 15 December	road tax	tax advance for October and November, event. maturity of at least 70% of annual tax liability - if the taxpayer is the freight transport operator whose tax rate is reduced according to § 6 paragraph 10 of the Road Tax Act
		income tax	quarterly or semi-annual tax advance
	Monday 21 December	income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities
	Monday 28 December	value added tax	tax return and tax payment for November summary report for November control statement for November
		energy tax	tax return and payment for tax on gas, solid fuels and electricity for November
		excise duty	tax payment for October (excise duty on spirits only) tax return for November tax return for claiming a refund of excise duty on heating oils and other (technical) petrols for November (if a claim arose)
	Tuesday 31 December	income tax	tax payment collected by tax withholding as per special rate of tax for November