

TAX CALENDAR 2021

Month	Date	Tax Type	Description
January	Monday 11. January	excise duty	tax payment for November (excluding excise duty on spirits)
	Wednesday 20. January	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 25. January	excise duty	tax payment for November (excise duty on spirits only)
		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			
gambling tax		control statement for 4th quarter and for December	
energy tax	tax return and payment for tax on gas, solid fuels and electricity for December		
February	Monday 1. February	income tax	tax payment collected by tax withholding as per special rate of tax for December
		road tax	tax return and tax liability for 2020
		biopaliva	report according to § 19 par. 8 Act No. 201/2012
		real estate tax	tax return (full) or partial tax return for period
		DAC6	Notification of information on cross-border arrangements (Article VII of Act No. 343/2020 Coll., Section 14n, Paragraph 1 of Act No. 164/2013 Coll. and according to §14n paragraph 3 of Act No. 164/2013)
		excise duty	tax payment for December (excluding excise duty on spirits)
	Tuesday 9. February	excise duty	tax payment for December (excluding excise duty on spirits)
	Monday 15. February	income tax	signature of the declaration of the payer of the personal income tax for the period 2020 and signature of the application for tax reconciliation for the period 2019 submission of application for annual settlement carried out by taxpayer
	Monday 22. February	income tax	monthly tax payment of total tax deducted on personal income tax from dependent activities flat-rate advance due for January and February
	Wednesday 24. February	excise duty	tax payment for December (excise duty on spirits only)
Thursday 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 1. March	income tax	filling of the statement of the personal income tax from dependent activities for the period 2020 tax payment collected by tax withholding as per special rate of tax for January
		DAC6	Notification of information on cross-border arrangements (Article VII of Act No. 343/2020 Coll., Section 14n, Paragraph 1 of Act No. 164/2013 Coll. and according to §14n paragraph 3 of Act No. 164/2013)
	Friday 12. March	excise duty	splatnost daně za January (mimo excise duty z lihu)
	Monday 15. March	income tax	quarterly tax advance
	Monday 22. 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 2020 flat-rate advance due for March
		value added tax	quarterly tax advance summary report February control statement for February
			energy tax
	Thursday 25. March	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)
		excise duty	tax payment for January (excise duty on spirits only)
	Monday 29. March	excise duty	tax payment for January (excise duty on spirits only)
Wednesday 31. March	income tax	tax payment collected by tax withholding as per special rate of tax for February	