



Information for clients

Czech Republic
January, 13th 2021

COVID-19: Road Tax and Property Tax deadline extended to April 1, 2021

According to a decision by the Ministry of Finance (published in Financial Report No. 3/2021 of 7.1.2021), tax returns for road tax and property tax can be submitted without sanctions by April 1, 2021 at the latest.

This regulation applies to all taxpayers, regardless of whether they are affected by the COVID measures or not. A separate notification to the tax office is not necessary.

Filing the tax return

According to the legal regulations, the **road tax return for 2020 and the property tax return for 2021** should be submitted by February 1, 2021. Based on the above decision, this deadline is now de facto **extended to April 1, 2021**.

Payment of road tax

Generally, for road tax, prepayments are to be made quarterly and the additional payment for the respective year is due at the end of January of the following year.

The above decision concerns both **the additional payment and the prepayments** for the road tax for 2020, which means that these (if they have not yet been paid) are **due no later than April 1, 2021**.

In addition, there is still the option to **postpone the road tax due for 2020 until August 16, 2021**. In such a case, however, the **tax office must be notified** that the majority of the income in the period from 1.6.2020 to 30.9.2020 comes directly from one or more of the activities that in the period from 22.10.2020 to 31.3.2021 due to the Government COVID measures have been restricted or prohibited. You can find details on this in our previous newsletter [here](#).

We will be happy to answer any questions you may have.

For the AUDITOR team

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