



Information for clients

Czech Republic
December, 22nd 2020

COVID-19: Tax deferral and extension of Anti-virus

Deferral of VAT and road tax

Further tax deferrals are granted according to a decision by the Ministry of Finance. These relate to companies whose predominant income in the period from 1.6.2020 to 30.9.2020 came from activities that are prohibited or restricted in the period from 22.10.2020 to 31.3.2021 due to COVID measures by the government.

Companies can **notify the tax office** if they are affected by these COVID measures, and the default interest for **VAT for September 2020 - March 2021, resp. for the 3rd quarter 2020 - 1st quarter 2021** will be waived, if the VAT, to which the default interest relates, is paid by August 16, 2021 at the latest.

In addition, the default interest for **road tax for 2020** does not apply if the tax is paid by August 16, 2021 at the latest. The **road tax prepayment by April 15, 2021 is not applicable.**

The result is a **postponement of the due date** for the above taxes to **August 16, 2021.**

These measures are similar to the [tax deferrals](#) that we informed you about earlier this year.

If your company is subject to the above conditions and you want to take advantage of these tax deferrals, please contact us as soon as possible and we will notify the tax office immediately or help you with the notification.

Extension of Antivirus A, A+ and B

On December 21, 2020, the government approved the extension of the Antivirus A, A+ and B programs until the **end of February 2021.**

The terms of the Antivirus program remain unchanged.

For the AUDITOR team

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