



Information for clients

Czech Republic

25th March 2022

Relief in the payment of road tax and value added tax

In response to rising fuel prices in the Czech Republic, the Minister of Finance has decided to cancel advance payments of road tax and to waive interest on late payment of VAT for companies operating in the transport sector.

Suspension of advance payments for road tax in 2022.

In 2022, taxpayers will not have to make advance payments for road tax.

This decision was announced in Finance Bulletin No. 6/2022 on 24.03.2022, so no further administrative procedures related to the waiver of advance payments are necessary.

Please note that currently there is no tax waiver as such.

However, according to the Ministry of Finance, an amendment to the Road Tax Law is expected later this year, which will reduce the number of taxpayers and reduce the tax liability for other taxpayers. The anticipated change is expected to be retroactive to the 2022 tax liability.

Generally, road tax for the calendar year must be paid by filing a tax return by the end of January of the following year.

We will keep you updated on the proposed changes listed above.

Waiver of interest on late payment of VAT for transporters

Interest on late payment of VAT will be waived for entrepreneurs and companies whose predominant income is derived from transportation activities.

Late payment interest for the tax period from February to August 2022 or for the first and second quarters of 2022 will be waived.

The **necessary requirements** are:

i) written notification to the Tax Office, filed simultaneously with the tax return, that the income is mainly derived from transportation activities.

(ii) the tax due **must be paid no later than October 31, 2022.**

Tax returns must be filed by the original due dates; the waiver does not apply to late filing penalties.

If you have any further questions, please contact us.

Your AUDITOR Team

ING. MARTA PRACHAŘOVÁ LL.M.

Head of the Tax Department

T. +420 224 800 458

marta.pracharova@auditor.eu

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Czech market.*

Contacts

Mag. Georg Stöger
International Tax Law

Marie Haasová
**Czech Accounting
Legislation**

Ing. Jan Šimerka
Statutory Audit, IFRS

Ing. Marta Prachařová
Czech Tax Law

Iva Tolde
**Personnel and Payroll
Agenda**

Office Prague
Haštalská 6
110 00 Praha 1
T: +420 224 800 411

Office Brno
Palác JALTA
Dominikánské nám. 656/2
602 00 Brno
T: +420 542 422 601

Office Pelhřimov
Masarykovo nám. 30
393 01 Pelhřimov
T: +420 565 502 502

