



## Information for clients

Czech Republic

June 20, 2022

### Abolition of road tax for passenger cars and certain trucks

*The announced amendment to eliminate the road tax for passenger vehicles and further reduce the road tax has now been passed and will take effect retroactively for all of 2022 on July 1, 2022.*

In March 2022, [we informed you](#) about the abolition of the advance payment requirement for road tax and at the same time informed you that an amendment to the Road Tax Act had been announced. In June 2022, the amendment to the Road Tax Act has now been passed.

The amendment **abolishes the road tax for passenger cars and trucks up to 3.5 tons** and introduces a **100% tax exemption for trucks up to 12 tons**. Thus, the road tax is only payable for trucks over 12 tons. The same rules apply to trailers, only trailers over 12 tons are subject to tax.

In the case of **business trips with the employee's private car**, the **employer no longer has to pay road tax**.

The tax rates for trucks over 12 tons have been significantly reduced. However, the exemption based on the age of the vehicles was abolished.

For companies that are already registered and are no longer required to pay the tax, **registration will be cancelled by law retroactively to January 1, 2022**. Please note that no certificate of cancellation of registration will be issued.

The tax return can now only be filed electronically. The tax return must be filed by the original deadline, January 31 of the following year. The tax must be paid by this date.

During the year, there is no need to make advance tax payments.

However, if you have already made advance payments in 2022 and will now no longer be liable for tax after the change in the law, you should **apply for a transfer to another tax or a refund of the advance payment after July 1, 2022.**

We will be happy to help you with the application process.

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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#### Contacts

Mag. Georg Stöger  
**International Tax Law**

Marie Haasová  
**Czech Accounting  
Legislation**

Ing. Jan Šimerka  
**Statutory Audit, IFRS**

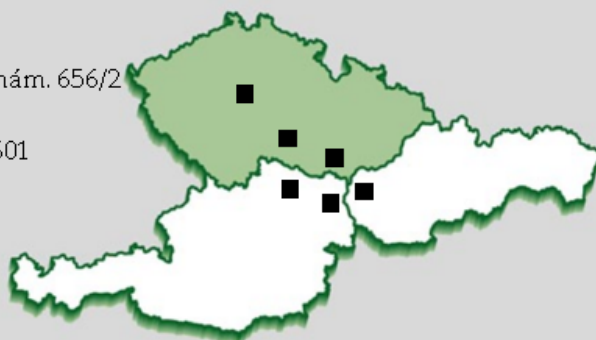
Ing. Marta Prachařová  
**Czech Tax Law**

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



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