

CLIENT INFORMATION

Czech Republic

6 May, 2026

Top-Up Tax (Pillar II): First filing deadline approaches

*The first reporting obligations under the Top-Up Tax (Pillar II) are approaching, affecting large multinational groups. For the first reporting period of 2024, a **Global Information Return (GIR)** must be filed by **30 June 2026**, followed by the **tax return by 31 October 2026** – even if no tax liability arises. Proper and timely compliance will not be possible without early coordination at the group level.*

Who is affected?

The rules apply to groups with consolidated revenues exceeding **EUR 750 million** in at least two of the four preceding periods (including revenues excluded from consolidation).

A group entity may also include a **branch or permanent establishment** preparing separate financial statements.

Importantly, the obligations may also apply to **Czech subsidiaries**, even if the main reporting is performed at the level of the parent company.

What needs to be addressed now?

Early coordination within the group is essential – without it, reporting cannot be properly prepared:

- who will file the Global Information Return (GIR)
- whether a safe harbour will be applied
- availability of data on foreign entities
- appointment of a Czech top-up tax representative

What to watch out for?

- choice on application of safe harbours must already be made in the GIR
- the Czech entity must always file a tax return in the Czech Republic (for both domestic and allocated top-up tax), even if the GIR is filed by another group entity
- a tax return must be filed even if no tax is due
- sanctions for non-compliance may reach up to **CZK 1.5 million**.

If you fall within the scope of Pillar II, we recommend **initiating group-level coordination without delay**.

We would be happy to support you with initial basic assessment, coordination, and preparation for the first filing.

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