

	Parts:	When will be tested?
	Intro	
part 1	Personal income tax (PIT)	
	tax payer	midterm test 1
	scope of PIT	midterm test 1
	proforma for PIT	midterm test 1
	employment and self-employment	midterm test 1
	other types of personal income	midterm test 1
	administration	midterm test 1
part 2	Corporate income tax (CIT)	
	scope of CIT	midterm test 2
	proforma for CIT	midterm test 2
	additional notes	midterm test 2
	administration	midterm test 2
part 3	Value added tax (VAT)	
	tax payer	final exam
	scope of VAT	final exam
	additional notes	final exam

---

Note: topics for midterm test will be also included into final exam

No. of lecture class MU week

Total split of points:

Task	Points
presentation of exam	10
midterm tests	30
final exam	60
<hr/>	<hr/>
total	100

extra points 10

---

Comments:

Topic for presentation can be chosen by student BUT must be relevant to the course. Presentations need the dates will be confirmed later  
the dates will be confirmed later

for presentation of additional examples

ed to have paper backup (i.e. written version) and will be held at the last seminar.

	Tax payer	
	resident	nonresident
impact on tax liability*:	unlimited tax liability in CZ => CZ tax on worldwide income	limited tax liability in CZ => CZ tax on CZ-origin income
impact on tax return*:	to disclose worldwide income permanent home	to disclose CZ-origin income
conditions*:	or presence in CZ for more than 183 days	if none of two conditions for tax residency are not satisfied

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\* *evidence from CZ*

Additional conditions:

for natural person

centre of vital interests

habitual abode

for legal entity

place of effective management

## e and on Capital : Model Tax Convention on Income and on C...

where there is a conflict between the law of residence is that place where the individual has a permanent home, that is to say, the individual's permanent use as opposed to staying at a hotel. It is evident that the stay is intended to be of short duration.

13. As regards the concept of home, it should be taken into account (house or apartment or furnished room). But the permanence of the individual's home has arranged to have the dwelling available occasionally for the purpose of a stay which is of short duration (travel for pleasure, business, or to attend a school, etc.).

14. If the individual has a permanent home in both States, preference should be given to the State with which the individual are closer, this being understood in the light of the facts and circumstances.

ws of the two States) it is considered that the  
l owns or possesses a home; this home must be  
l must have arranged and retained it for his  
particular place under such conditions that it is  
ort duration.

: should be observed that any form of home may  
belonging to or rented by the individual, rented  
e home is essential; this means that the individual  
able to him at all times continuously, and not  
ch, owing to the reasons for it, is necessarily of  
s travel, educational travel, attending a course at

: home in both Contracting States, paragraph 2  
h the personal and economic relations of the  
od as the centre of vital interests. In the cases





overall tax
employment income
business (=self-employment) income

capital income
rental income
other income

---

## NOTES

exempted income:

Type of income
income from sale of family house or an apartment
income from sale of other immovable property
income from sale of tangible movable asset
income from sale of securities
prizes awarded in public, promotional or sports competition, prizes in lotteries and awards from gambles
benefits from state-approved insurance
inheritance income
gifts
gifts received in connection with business activity

employment income:

subject to SHI except

taxable employment income includes all remuneration  
employment income taxed with withholding tax

SHI

employment income taxed with WHT

income from business activity (self-employment):  
subtypes of self-employment income

Possibilities to decrease business income

rental income:

Possibilities to decrease business income

occasional income:

Taxable only if the total income from all occasio  
taxable income can be decreased by related exp

## Possibilities to decrease business income

Scope of PIT

subject to PIT

taxable income

base	withholding
employment income based on: (1) <b>employment contract</b> (at condition of above 3,000 CZK/month); (2) <b>work performance agreement</b> (with condition of above 10,000 CZK/month from another employer i.e. no signed Declaration of taxpayer); (3) <b>working activity agreement</b>	employment income
income for work of shareholder and limited partner	
remuneration of statutory body (director's fee)	capital income
remuneration paid by state to state officers	
agricultural production by registered farmer, forestry and water management	
income from entrepreneurial activity under trade license (craft and non-craft) and under special license (lawyers, auditors, tax advisers, physicians, dentists, architects)	rental income
partner's share in profits	other income

income from use or provision of rights and copyrights
income independent professions (prof athletes, artists, singers, musicians)
income from all forms of handling assets (sale and rent) included into taxpayer's business property
interest income from business bank account
interest on loans provided
interest and charges for late payment
capital income received from abroad (dividends, interest)
income from rental of immovable assets (even if occasional lease)
income from rental of movable assets with exception of occasional lease (it is taxed in other income)
income not included into previous partial tax bases
income from occasional activities: rental of movable assets, agricultural activity not run by entrepreneur, solar power station
income from sale of individual's own immovable assets, movable assets and securities if not included into business property and conditions for tax exemptions are not met
regularly paid state pension benefits
winnings in games unless tax exempt. Awards from cultural events or sports competitions - exempt if below the limit (10,000 czk; check if whole amount of prize is taxed or only above the limit)



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Conditions for exemption
place of residence for 2 years or ownership for 5 years
ownership for 5 years
tax exempt except income from sale of motor vehicle, aircraft and ships/boats for which ownership should be 1 year
up to 100,000 czk tax exempt, otherwise 3 years of ownership
up to 10,000 czk tax exempt, otherwise: rewards from cultural activities without limit, income from lotteries and gambles approved by Ministry of Finance <b>without limit</b>
sickness allowance, maternity allowance, parental allowance, birth grant, unemployment allowance are tax exempt; retirement benefits are tax exempt up to 439,200 czk p.a.
tax exempt regardless of relationship with deceased person
gifts acquired from direct relatives or from person being from common household for 1 year are tax exempt regardless of value. Gifts acquired occasionally regardless of relationship with donor are tax exempt up to 15,000 czk p.a. for all gifts acquired from one donor
received promotion items: must have logo or trademark of provider and have value up to 500 czk excl. VAT

employment income based on any  
contract below 3,000 CZK/month  
work performance agreement up to  
10,000 CZK/month

eration, both monetary and nonmonetary and benefits provided to emplc

CZK/month and income based on work  
performance agreement up to 10,000  
CZK/month from another employer (=no  
signed Declaration of taxpayer)  
remuneration of statutory body  
(director's fee) if it is paid by CZ company  
to CZ non-resident

return and into annual tax reconciliation  
prepared by employer (mandatory, but it  
can be included voluntarily)  
employment income is subject to  
monthly payroll withholdings performed  
by employer (tax advances). Payroll tax  
advances must be withheld from salary  
and transferred to Tax office by 20th day

employment income taxed in tax base is  
subject to monthly SHI contributions  
performed by employer. SHI  
contributions must be withheld from  
salary and transferred to Tax office by

has tax base which is gross monthly  
income (i.e. not super gross one) and it is  
not ro

annual tax reconciliation performed by employer. However a person who is tax resident in another EU member state can voluntarily include CZ PIT taxed with WHT into his return. Advantage of doing this is possibility to utilise tax base and tax liability deduction in CZ or in home

income from agricultural activity performed by registered farmer  
income from entrepreneurial activity under trade license and under spouse partner's share in profits  
income from use or provision of rights and copyrights  
income independent professions  
by documented actual eligible expenses  
or  
lump sum expenses (certain % of taxable business income according to

Types of business activity
agricultural production, forestry and water resource management. Craft trade
Non-craft trade
Other entrepreneurial activity, use or provision of rights, independent professions
income from rental of assets included into taxpayer's business property

by documented actual eligible expenses  
or

lump sum expenses: 30% of taxable rental income, max 300,000 czk

for other types of business activities if taxable period exceeds 30,000 czk. If limit is exceeded all expenses. Expenses related to one type of income can be claimed up to amount

by documented actual eligible expenses

or

lump sum expenses: 80% of taxable rental income, max 800,000 czk

	exempted income
tax at source (WHT)	
employment income up to 3,000 CZK/month and income based on <b>work performance agreement</b> up to 10,000 CZK/month from another employer (=no signed Declaration of taxpayer)	income from sale of family house or an apartment
remuneration of statutory body (director's fee) if it is paid by CZ company to CZ non-resident	income from sale of other immovable property
interest income from private bank account	income from sale of tangible movable asset
capital income received from CZ resident entity	income from sale of securities
benefits from private pensions schemes and life insurance schemes unless tax exempt	prizes awarded in public, promotional or sports competition, prizes in lotteries and awards from gambles
income from rental of movable assets located in XZ received by CZ tax non-residents	benefits from state-approved insurance
winnings in lotteries (unless tax exempt) + winnings in promotional competitions, prizes from public and sports competitions (10,000 ck/prize)	inheritance income

gifts
gifts received in connection with business activity
subtypes of employment income

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ayer



cial license (lawyers, auditors, tax advicers, physicians, dentists, arc

o type of taxpayer's business activity

lump sum %	max limit
80%	1,600,000
60%	1,200,000
40%	800,000
30%	600,000

ncome from all occasional activites is taxable.

ount of total income of same type i.e. no losses are allowed.



not subject to PIT
restitution income
credits and loans within certain amounts
au pair income



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chitects)









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**Personal tax return (annual)**

Personal income

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Total tax base

Tax base deductions

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Tax base after deductions

Tax exemption (full) for tax base from income e

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Tax base after deductions and tax exemption fi

Tax rate 15%

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Tax liability

23% solidarity surcharge (tax)

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Tax liability after 23% solidarity contribution

Tax credit for tax paid abroad\*

Tax liability deductions

Tax liability after deductions

Child tax credit

Final tax liability or tax bonus

Advance payments

Final tax underpayment / overpayment

*Note: for tax credit method it can be either full or partial credit*

**Net wage (monthly)**

Monthly gross salary (incl. taxable benefits)

Monthly tax advances (15% of gross salary)

Solidarity contributions (if any)

Employee's part of SHI contributions

Employee's personal tax discount, student discount

Monthly net salary

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**NOTES**

tax base deductions:

Type of deduction
gifts*

interest paid on mortgage loan
pension insurance contributions
life insurance contributions
trade union contributions
tax loss
R&D allowance
professional education allowance

*Note: 1 blood donations gives 3,000 czk as tax c*

tax liability deductions:

Type of deduction
general personal deduction
dependent spouse deduction
student deduction
dependent child tax credit/bonus
credit for child placement (pre-school facility)

employment income  
business income  
capital income  
rental income  
other income

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gifts  
interest paid on mortgage  
pension insurance contributions  
life insurance contributions  
trade union contributions  
tax loss from previous periods  
R&D allowances  
professional education allowance

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earned abroad

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from income earned abroad rounded down to

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23%\*(employment income + business income)

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personal  
dependent spouse  
dependent child  
disability of a taxpayer  
student  
kindergarden fee  
disabled employees  
discount for self-employed persons with ele

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*credit or ordinary credit depending on terms*

ount and child discount if applicable

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recipient of donation
purpose of donation
limit



actual payment
housing need
amount limit
amount limit
amount limit
amount limit
time limit
time limit
amount limit

*reduction, donation of blood cells or an organ*

amount limit: 24,840 czk p.a. in 2022 and 30
amount limit: 24,840 czk p.a. in 2022 and 30
spouse/registered partner lives with taxpayer
taxable and tax exemp incomes like sickness
<u>rental income etc. : but excluding social surc</u>
for full time regular students up to 26 years
if child lives with taxpayer in common house
either by mother or by father taking care of
placement. If tax is lower than respective ch
and max allowed; bonus is granted only if va
taxpayer has annual employment and/or bu
actual expenses incurred on child placement

Annual gross income

x  
x  
x  
x  
x

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nearest CZK hundred (gross tax base)

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re) - solidarity cap)

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ctronic evidence of sales

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*of each DTT existing between CZ and counterparty.*

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Conditions for deduction
NPO
finance science, education, R&D, culture, school, health care, physical education, elimination of effects of natural disasters
min: total value from 1,000 czk or 2% from tax base before deductions
max: 15% of tax base before deductions

up to 150,000 czk p.a. as deduction (i.e. 12,500 czk per month if only part of year is considered)

satisfaction of housing need (i.e. have residential address there) + being part of mortgage contract

up to 24,000 czk p.a. paid as such contributions

up to 24,000 czk p.a. paid as such contributions

up to 1.5% of taxpayer's employment income, max 3,000 czk p.a.

only if realized on business or rental activity and can be deducted during following max 5 years

available only for taxpayer with business income carrying R&D activities and can be deducted during following max 3 years

up to 10,000 czk p.a. In case of handicapped employees, the max limit is 13,000 (for 1st degree of physical disability) and 15,000 (for 2d degree of physical

by living donor give 20,000 czk as deduction

#### Conditions for deduction

),840 czk p.a. in 2023

),840 czk p.a. in 2023. It is provided to a spouse or registered partner if  
er in common household and has annual income of up to 68,000 czk (incl. all  
; allowance, maternity allowance, sale of movable or immovable property,  
ort like parental allowance)

old and for full time PhD students up to 28 years old; 4,020 czk p.a.

hold and is up to 18 years old (for students up to 26 years old). Can be claimed  
child in one household in one taxable period. It is not on credit for child  
ild credit, taxpayer will get child bonus (as difference between actual tax credit  
riance exceeds 100 czk and max 60,300 czk p.a.; it can be claimed only if  
siness income above 73,200 czk)

t, max up to 16,200 czk p.a. in 2022 and 13,300 czk p.a. in 2023

SHI - social and health insurance contributions

Expenses	Partial tax base	
	x	
(x)	x/(x)	
	x	
(x)	x/(x)	
(x)	x/(x)	
	X	
	(x)	
	(x)	
	(x)	
	(x)	
	(x)	
	(x)	
	(x)	
	X	
	(x)	
	X	
	15%	
	X	
	X	Solidarity surcharge in 2023 or For 2021 and going forward: 2
	X	
	(X)	
	(x)	
	(x)	pro rated
	(x)	
	(x)	pro rated
	(x)	
	(x)	

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X

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(x)                      pro rated

---

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$X / (X)$

---

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(x)

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$X / (X)$

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X

(X)

(X)

(X)

X

---

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X

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2570

n income over CZK 1 935 552 p.a. or CZK 161 296 p.m.  
:3% of total income which is above 48x of the average wage


































Od roku 2021

mfcz.cz/cs/aktualne/tiskove-zpravy/2020/danova  
s of Corpor... Фредерик Кук на в... Nouzový sta

 Přehled nejdůležitěj

Úvodní stránka

**Aktuálně**

Vydali jsme

Tiskové zprávy

Plánovaná zasedání  
Rady ECOFIN



V médiích

Koronavirus (COVID)

Zpravodaj MF

Finanční zpravodaj

mfcz.cz/cs/verejny-sektor/dane/danova-a-celni-le

of Corpor...  Фредерик Кук на в...  Nouzový sta

Úvodní stránka

Aktuálně

O ministerstvu

Legislativa

**Veřejný sektor**

Státní rozpočet



Územní rozpočty

Makroekonomika

Řízení státního dluh

https://www.mfcz.cz/cs/aktualne/tiskove-zpravy/2020/p

mfcz.cz/cs/aktualne/tiskove-zpravy/2020/prehle

es of Corpor...  Фредерик Кук на в...  Nouzový :





**Minist**  
**České**

[Přehled nejdůležit](#)

**Úvodní stránk**

**Aktuálně**

[Vydali jsme](#)

[Tiskové zprávy](#)

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[Koronavirus \(COV](#)

[Zpravodaj MF](#)

[Finanční zpravoda](#)

[Cenový věstník](#)

-kalkulacka-mf-40283

av a mi...  ROZETKA | Ha6ip n...  generovani noveho...

jších změn v gesci Ministerstva financí pro rok 2021 →

Ministerstvo financí přehledně ke koronaviru

[Úvodní stránka](#) / [Aktuálně](#) / [Tiskové zprávy](#) / [2020](#) / [Daňová kalkulačka MF: Kolik příští rok](#)

a

# Daňová kalkulačka MF: Kolik příští rok



oddělení 7401 - Komunikace s médii a protokol

)-19]

Daňová revoluce je na dosah ruky. Přináší významné snížení cca 4,3 milionu zaměstnancům díky zrušení tzv. superhrubé výpočtu daně sazbou 15 % ze mzdy hrubé. Zvyšuje se také poplatníka o 3 tisíce Kč v roce 2021 a o 6 tisíc Kč v roce 2

[gislativa/2020/pausalni-dan-pro-zivnostniky-40162](#)

v a mi...



ROZETKA | Hašip n...



generovani noveho...

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## Paušální daň pro živnostníky



oddělení 7401 - Komunikace s médii a protokol

 Doporučilo 3 čtenářů

► Témata

 A

Finanční správa již spustila příjem oznámení o vstupu k paušální dani. Přihlásit se mohou ty, kteří mají roční příjmy z podnikání do 1 mil. Kč. Stačí nejdéle do 11. ledna 2021 odevzdat místně příslušnému úřadu vyplněný jednoduchý formulář, a to datovou schránkou, poštou nebo na podatelnu úřadu. Jedná se zejména o významnou úlevu od byrokracie a papírování, některým OSVČ i finanční úsporu. Jedná se o 469 Kč měsíčně totiž vyřeší daň z příjmů, zdravotní i sociální pojištění a nemusí tak již nadále jednat s úřady najednou.

[prehled-nejdulezitejsich-zmen-v-gesci-mi-40144](#)[prehled-nejdulezitejsich-zmen-v-gesci-mi-40144](#)

stav a mi...



ROZETKA | Hašip n...



generovani noveho...

[Nejdůležitějších změn v gesci Ministerstva financí pro rok 2021](#) →[Ministerstvo financí přehledně ke koronavi](#)[Úvodní stránka](#) / [Aktuálně](#) / [Tiskové zprávy](#) / [2020](#) / [Přehled nejdůležitějších změn v gesci](#)


ka

## Přehled nejdůležitějších změn v gesci 2021

ání

**Ing. Michal Žurovec**

Ředitel odboru Vnější vztahy a komunikace

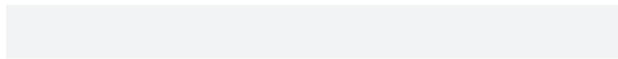
 Doporučilo 20 čtenářů[▶ Témata](#)

10-19]

Pro rok 2021 připravilo Ministerstvo financí řadu změn, které ovlivní každodenní život občanů a podnikatelů. Přinášíme proto přehled změn, které občané mohou očekávat v příštím roce.

aj





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U [→](#)


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Ušetříte na daních?

## k ušetříte na daních?

---

Vydáno 15. 12. 2020 15:15

 **AUTO**

---

Aktualizováno 22. 12. 2020 15:15

## Nové daňové zatížení pro mzdy a zavedení základní sleva na 022.

Tvoří komple  
ministerstva  
přípravě poc  
zveřejňuje si  
problémům,

oci sociálních médií využíváme soubor  
ní partnery pro sociální média a analýzy  
eré jste jim poskytli nebo které získali v

Zobrazit detaily ↘

pro živnostníky

Vydáno 9. 12. 2020 16:00

Aktualizováno 12. 1. 2021 14:30

OSVČ, které jsou neplátcí DPH a  
ně příslušnému finančnímu úřadu  
Paušální daň přináší poplatníkům  
jinou pravidelnou platbou ve výši 5  
ále komunikovat se třemi různými

zadejte text

[Kompenzační bonus](#), [ARES](#), [Tiskopisy](#), [Stravenkový paušál](#), [Státní rozpočet](#)

řiru →

St

ci Ministerstva financí pro rok 2021

## i Ministerstva financí pro rok

Vydáno 7. 12. 2020 13:30



**AUTOR**

c

▶ Aktualizováno 31. 12. 2020 9:15

teré budou mít vliv na  
řehled novinek, které

Tvoří komplexní mediální projekt ministerstva a komunikační strategie připravě podkladů pro tisková v zveřejňuje stanoviska ministra i problémům, ... [více >](#)







Work performance agreement

without signed declaration

income =< 10k

Gross wage 10,000

Health contributions at  
min limit of 1,071 czk  
Social contribution at 6.5%  
rate

Tax base 10,000

ing 1 calendar year BUT PIT at 15% - 1,500  
Tax discount -

Max amount of tax disount -

**Net wage 8,500**



with signed declaration

without signed declaration

income =< 10k

income > 10k

10,000

10,001

-

1,071

-

651

10,000

13,401

-

1,500 -

2,010

2,570

2,570

1,500

-

**10,000**

**6,270**



Working activity agreement

with signed declaration

income > 10k

	10,001	Gross wage
-	1,071	Health contributions at 4.5% by employee
-	651	Health contributions at 9% by employer
	13,401	Social contributions by employee at 6.5% rate
-	2,010	Social contributions by employer at 24.8% rate
	2,570	Tax base
	2,010	PIT at 15%
	<b>8,280</b>	Tax discount

Max amount of tax discount whic  
**Net wage**

without signed declaration income < 3k	with signed declaration income < 3k	without signed declaration income >= 3k
2,999	2,999	3,000
-	-	135
-	-	270
-	-	195
-	-	744
2,999	2,999	4,100
-	450	615
-	2,070	-



-  
**2,549**

450  
**2,999**

-  
**2,055**

with signed declaration  
income >= 3k

3,000

- 135

- 270

- 195

- 744

4,100

- 615

2,070

615  
**2,670**



taxable income
----------------

SHI:

Type of contribution
Health insurance
Social insurance
TOTAL

*Note: health insurance - payment of medical t*

SHI: min and max cap

health insurance
social security insurance

*Note: once max cap for social security insuran employed with more than one employer durin portion paid*

Business (self-employment) income

Adjustments to partial tax base from business activity (if c

tax non-deductable expenses (expensed but c

items decreasing partial tax base from busine:

items increasing partial tax base from busines

lump sum rates:

SHI:

Type of contribution
Health insurance
Social insurance
TOTAL

*Note: health insurance - payment of medical t.*

SHI: min and max cap

health insurance
social security insurance

*Notes: \* if actual assessment base is < minimi*





regardless of value	use of pre-school facility by children of employees (company's own kindergarden or operated by 3d party one) other types of insurance (besides life and pension) transport to work business car for both business and private purposes products and services provided at a price lower than market price
> amount limit	travel reimbursement employer's payments fo holidays or excursions life and pension insurance contributions temporary accomodation interest free loan from employer or gratuitous usage of employer's property

Subcomponents	Participation of employee
	mandatory
pensions insurance	mandatory
sickness insurance	mandatory
unemployment insurance	mandatory

*reatment; sickness insurance - allowances during sickness leave*

MIN
min employment wage ( <b>14,600</b> CZK for 2020) or its substitution (e.g. maternity and parental allowance, sickness allowance)
no limit

*ce is reached, neither employee nor employer is obligated to pay any contributions for the rest of g a single year, it may happen that insurance contributions are paid even if max cap is reached ta*

documentary costs are applied):

cannot be claimed as cost)

representation costs  
penalties and fines  
donations  
shortages and damages exceeding compensation received  
acquisition price of LT assets (exception: intangible assets)  
expenses of taxpayer's personal needs  
accounting depreciation  
SS activity (not expensed, but can be claimed as costs)  
tax depreciation of LT business assets, acquisition of low value business assets  
travel expense for car in business property      travel expense lump sum

travel expenses actual

travel expenses related to business trips in amounts stated in Labor Code  
amount of settled liability which increased partial tax base in previous period if more than 30 months activity (will be taxed)  
amount of unsettled liability if more than 30 months have passed since its due date

lump sum expenses (certain % of taxable business income according to type)

Types of business activity

agricultural production, forestry and water resource management. Craft trade
Non-craft trade
Other entrepreneurial activity, use or provision of rights, independent professions
income fro rental of assets included into taxpayer's business property

Subcomponents	Participation of employee
	mandatory
pensions insurance	mandatory
sickness insurance	voluntary
employment insurance	mandatory

*reatment; sickness insurance - allowances during sickness leave*

MIN*	
main acitivity	secondary activity **
17 417,50 czk/month or 209,010 czk/year	no limit
8,709 czk/month or 104,508 czk/year	3,484 czk/month or 41,808 czk/year

*m => minimum is applied. \*\* SE income is recognized as secondary activity if person is concurrent*



if tax deductible cost for employer

1% from purchase price per month

everything above stated limits as per Labo code (see separate table)

everything above 20,000 czk p.a.

everything above 50,000 czk p.a. (on two together)

everything above 3,500 czk p.m.

everything above 300,000 czk p.a.

	Rate
Employee	
	4.5%
	6.5%
	0
	0
	11.0%

	MAX
	no limit
	1,935,552

the year. Max cap for social security insurance is assessed separately into account all employee's incomes from all employments.

can be used instead of actual expenses on fuel and parking  
it can be applied to up to 3 motor vehicles owned or rented b

documentary evidence of actual costs is kept in book of rides. I

months have passed since its due date

of taxpayer's business activity

lump sum %
------------

80%
60%
40%
30%

	Rate
	Self-employed
	13.5%
	28.0%
	2.1%
	1.2%
	44.8%

	MAX
main activity	
	no limit
	1,935,552

*ly employed or is on maternity/parental leave*

Expenses	Partial tax base
	x
(x)	x/(x)
	x
(x)	x/(x)
(x)	x/(x)
	x



Employer	Total
9%	13.5%
21.5%	28%
2.1%	2.1%
1.2%	1.2%
33.8%	44.8%

--

irately for each employer, so if employee is  
. In this case employee can ask for refund of his

\$

161,296.00

by taxpayer

full travel expenses lump sum (if car is used only for business purposes)

5,000 czk/month

tax depreciation and other expenses can be claimed  
car insurance in full amount

partial travel expenses lump sum (if car is used only for business and private purposes)

4,000 czk/month

tax depreciation and other expenses can be claimed  
car insurance in full amount

Each ride should contain information about date of ride, purpose of ride, number of km, type of car

fuel

if car technical documentation does not contain

Type of car
personal car
truck
personal car with automatic transmission
truck with automatic transmission

Fuel prices recognized for tax purposes (as per 2

parking

tax depreciation and other expenses can be claimed in full amount  
car insurance in full amount

max limit

1,600,000
1,200,000
800,000
600,000

	Total
	13.5%
	28%
	2.1%
	1.2%
	44.8%

secondary activity





med in full amount

med in 80% of actual costs

car, registration number

amount of fuel consumption it should be estimated as follows:

Consumption	
petrol	oil
6,9	5,8
7,6	6,4
7,6	6,4
8,4	7,0

017):

29,70 czk for 95 petrol

33,00 czk for 98 petrol

29,50 czk for oil

Participation conditions	
SE is main activity	SE is secondary activity
always	always
always	if SE partial TB is > limit
always	always
always	if SE partial TB is > limit

#### Tax procedure:

taxpayer vs payer of tax

local competence

is based on residential address

location of immovable asset (if real estate is taxed)

communication with tax authorities

if individual has data box, then communication is via this data box only; if not, via p  
registration duty

persons liable to tax are obligated to register for taxes with local Tax office by filling  
from day of commencement of business activity or from day when fi

#### Self-assessment system and tax return:

self-assessment principle states that taxpayer fills his tax return by himself or by his official rep  
there 3 types of tax return:

ordinary - is filled after the end of taxable period and within deadlines set by law (3

corrective - is filled after ordinary tax return but still within deadline set by law. It is

additional - is filled after ordinary tax return and after deadline set by law. The dead

obligation: it should be filled in case when person liable to tax finds o

possibility: it can be filled in case when person liable to tax finds out t

#### Payment of tax:

tax becomes due on deadline for filling in tax return.

it should be paid in CZ currency

#### Payroll tax:

each employer is obliged to perform monthly payroll tax withholdings

payroll tax advances must be withheld on the day of salary payment and must be transferred to

employers are obliged to have payroll sheet for each employee

after year end employer should perform annual payroll reconciliation of payroll taxes withheld

#### Rounding:

tax base for PIT should be rounded down to the nearest 100 of CZK

tax advance should be rounded up to the nearest 100 of CZK

tax base for WHT is rounded down to whole CZK

<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/prehled-nejdulezitejsich-zmen-v-gesci-mi-36889>



paper forms

in registration form within 15 days  
first business income was received

representative (e.g. registered tax adviser)

3 months after the end of taxable period, which is always for PIT the same as normal calendar year; in case used in tax assessments as final one (i.e. without considering ordinary one)  
deadline for filing this return is end of month following the month when such facts (see below) were discovered that his tax liability should be higher or his tax loss should be lower than his last known tax liability declared that his tax liability should be lower or his tax loss should be higher than his last known tax liability declared

Tax office by 20th day of the following calendar month for which salary is paid

during the year. it should be prepared within 2 months after the end of calendar year.

Use if return is prepared by registered tax adviser then there are 6 months for filling this return after the  
ended. Additional tax tax, if any, is payable within this additional time limit. This return cannot be filed if  
declared in previous tax return  
ended in previous tax return

end of taxable period)

uring tax audit.