

Overview of taxes, social and health insurance including labor law
(to date 27 March 2020)

Topic	Approval date	Brief description of the measure	Area	Proposal/ Approved	Name of measure
Fines, fees	16 March	Across-the-board waiver of fines and late fees for late filing of personal and corporate income tax returns until 1 July 2020.	Taxes	Approved	Liberal Aid Package I.
	16 March	Waiver of sanctions for late tax claims in all cases where the taxpayer individually requests a waiver of late fees, postponement or tax installments and proves reasons in any way related to the Coronavirus.	Taxes	Approved	Liberal Aid Package I.
	16 March	Across-the-board waiver of the second fine for late filing of control report in the amount of CZK 1,000, which incurred between 1 March and 31 July 2020.	Taxes	Approved	Liberal Aid Package I.
	16 March	Across-the-board waiver of administration fees (for a waiver or postponement request) for requests filed by 31 July.	Taxes	Approved	Liberal Aid Package I.
	16 March	Waiver of late fees for, and interest on, delayed payment in accordance with the new GFD D-44 Instruction.	Taxes	Approved	Liberal Aid Package I.
Corporate and personal income tax advance payments	23 March	Across-the-board waiver of June advance payments on personal and corporate income tax (the second advance payment of quarterly taxpayers or the first advance payment of semi-annual taxpayers). Taxpayers with an economic year must file their advance payment request and their March advance payment refund differently.	Taxes	Proposal	Liberal Aid Package II.
Tax loss - corporate and personal income tax	23 March	Reverse effect of tax loss - the tax loss for 2020 can be claimed against the tax liability for 2018 and 2019 (probably through an additional tax return).	Taxes	Proposal	Liberal Aid Package II.
Real estate acquisition tax	23 March	Real estate property tax returns can be filed by 31 August 2020 at the latest without any potential penalty.	Taxes	Proposal	Liberal Aid Package II.
	30 March	Cancellation of the real estate acquisition tax and simultaneously cancellation of the possibility to claim deductions for new mortgage loans (this does not apply to real estate exempted from the real estate acquisition tax - e.g. new buildings).	Taxes	Proposal of the Ministry of Finance	
EET	23 March	Suspension of the obligation to record revenues electronically during the emergency situation and for three months after the emergency situation ended.	Taxes	Proposal	Liberal Aid Package II.
Customs duty	24 March	Relief from customs duties on imports of medical aids (only those intended for COVID fighting and measures).	Taxes	Request at the European Commission	
Childcare pay	25 March	Statutory childcare pay for parents caring for their children while school facilities are closed due to extraordinary measures is extended to caring for all children under the age of 13 and to caring for older disabled children attending school throughout the duration of the emergency situation. Two caregivers providing childcare will be able to alternate as needed.	Wages	Approved	
	26 March	Self-employed persons in the same situation will be entitled to a similar childcare pay in the form of a special subsidy of CZK 424 per day provided by the Ministry of Industry and Trade.	Wages	Approved by the government	
Self-employed persons' health insurance and social security advance payments	25 March	Across-the-board waiver of self-employed persons' mandatory public health insurance and social security advance payments and state employment contributions from March to August 2020. However, the self-employed persons, whose advance payments exceed the required minimum, will have to make these advance payments when filing their social security and public health insurance returns for 2020.	Wages	Approved	
Contribution to employers to cover compensatory wage	19 March	A - obstacle to work on the part of an employee due to an ordered quarantine Compensatory wage representing 60% of average reduced earnings during the first 14 days of quarantine Contribution provided to employers covers 100% of paid compensatory wage	Labor law	Approved by the government	Program Antivirus
	19 March	B - Obligation to shut down an operation due to extraordinary measures adopted based on the Crisis Act Compensatory wage representing 100 % of average earnings Contribution provided to employers covers 80% of paid compensatory wage	Labor law	Approved by the government	Program Antivirus
	23 March	C - Operation limitation or shutdown due to an ordered quarantine or childcare provided by a significant percentage of employees (at least 30 %) Compensatory wage representing 100 % of average earnings Contribution provided to employers covers 80% of paid compensatory wage	Labor law	Approved by the government	Program Antivirus
	23 March	D - Operation limitation or shutdown due to limited availability of inputs Compensatory wage representing 80 % of average earnings Contribution provided to employers covers 50% of paid compensatory wage	Labor law	Approved by the government	Program Antivirus
	23 March	E - Operation limitation or shutdown due to a temporary drop in product sales or a temporary drop in demand for provided services Compensatory wage representing 60 % of average earnings Contribution provided to employers covers 50% of paid compensatory wage	Labor law	Approved by the government	Program Antivirus

