



GES NewsFlash

Czech Republic – Tax Administration Changes

November 11, 2009

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Summary

Within the package of amendments of the Czech tax legislation, certain provisions of the Czech Taxes and Fees Administration Act were changed.

Date of Payment

As of November 1, 2009, new rules concerning the date of tax payment will become effective. Under these rules, tax paid via a bank transfer will be considered settled once the funds are credited to the account of the respective Financial Authority. Previously, this rule applied only to the bank transfers from abroad and from the accounts in foreign currency.

As of January 1, 2010, the same rules will apply to the payment of social security and health insurance contributions.

Deloitte's View

Taxpayers should consider calculating the tax liabilities and making the payments in advance to ensure the funds arrive at the Financial Authority's account on time and no late payment penalties arise.

Tax Assessment Procedures

As of January 1, 2010, the due date of an additional payment assessment will be delayed if the taxpayer appeals the assessment. The additional tax will not be due until the appellate procedure has been completed. Currently, additionally assessed tax must be paid within 30 days from the date the tax assessment is made and any appeal does not affect the payment obligation.

The Czech Constitutional Court's ruling was adopted by the law. Under this ruling, taxes cannot be assessed or assessed additionally more than three years after the end of the taxation period in which the obligation to file the tax return originated.

Also, the tax authorities will be required to provide a taxpayer with written reasons justifying their decisions and inform the taxpayer of any sanctions imposed on employees of the tax authorities who breached confidentiality requirements relating to information gathered during the tax proceedings.

People to Contact

If you have any questions concerning the issues in this GES NewsFlash, please contact one of the tax professionals as follows:

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