















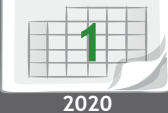
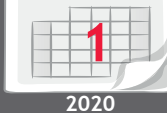









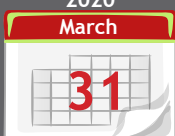

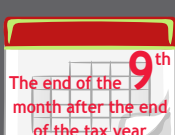








# More time

## TO FULFILL TAX OBLIGATIONS





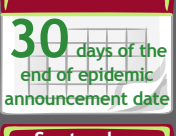





The minister of finance is extending the deadlines for the fulfilment of selected tax obligations, such as the deadlines for filing annual tax returns, certain tax payments and the effective dates of certain new requirements, such as the new VAT matrix or the requirement to submit new SAF\_VAT that will replace VAT-7 and VAT-7K declarations. The new deadlines arise out of the minister's decree and the Act on counteracting COVID-19 (so-called crisis shield).

### Here is a list of the new deadlines

NEW DEADLINE	PREVIOUS DEADLINE	OBLIGATION	LEGAL BASIS
2020 May 	2020 April 	Filing of annual PIT return	Article 45 par. 1 of the PIT Act
2020 May 	2020 March 	Filing of CIT return by taxable persons whose tax year ended from 1 December 2019 to 31 January 2020	Article 27 par. 1 of the CIT Act
2020 June 	2020 March 	Filing of information ORD-U	Article 82 par. 1 of the Tax Ordinance
2020 June 	2020 March 	Filing of information IFT-2R	Article 26 par. 3-3a of the CIT Act
2020 June 	2020 April 	Payment of advance for employees for March (PIT-4)	Article 38 par.1 and Article 42 par.1 of the PIT Act
2020 June 	2020 May 	Payment of advance for employees for April (PIT-4)	Article 38 par.1 and Article 42 par.1 of the PIT Act
2020 June 	2020 	Date to which deadlines associated with the requirement to report tax schemes (MDR) are suspended; suspension effective from 31 March	Article 86b and Article 86d of the Tax Ordinance
2020 July 	2020 April 	Filing of new SAF_VAT by so-called large companies	Act of 4 July 2019 amending the VAT Act and certain other acts
2020 July 	2020 April 	New VAT rate matrix and binding force of binding rate information (WIS)	Act of 9 August 2019 amending the VAT Act and certain other acts
2020 July 	2020 April 	Payment of minimum tax on commercial properties for March 2020	Article 30g of the PIT Act and 24b of the CIT Act

NEW DEADLINE	PREVIOUS DEADLINE	OBLIGATION	LEGAL BASIS
2020 July 	2020 May 	Payment of minimum tax on commercial properties for April 2020	Article 30g of the PIT Act and 24b of the CIT Act
2020 July 	2020 June 	Payment of minimum tax on commercial properties for May 2020	Article 30g of the PIT Act and 24b of the CIT Act
2020 July 	2020 March 	Filing of CIT returns by non-government organizations and public benefit organization taxable persons, whose tax year ended from 1 December 2019 and 31 March 2020	Article 27 par. 1 of the CIT Act
2020 September 	2020 9 <sup>th</sup> The end of the month after the end of the tax year 	Filing of information about transfer prices (TP-R) for related parties whose tax year ended prior to 31 December 2019	Article 11t par. 1 of the PIT Act and Article 23zf par. 1 of the CIT Act
2020 September 	2020 April 	Possibility of deferral by local authority of April property tax installment	Article 6 par. 9 of the Local Taxes and Fees Act
2020 September 	2020 May 	Possibility of deferral by local authority of May property tax installment	Article 6 par. 9 of the Local Taxes and Fees Act
2020 September 	2020 June 	Possibility of deferral by local authority of June property tax installment	Article 6 par. 9 of the Local Taxes and Fees Act
2021 January 	2020 July 	Effective date of the Retail Sales Tax Act	The Retail Sales Tax Act of 6 July 2016

## Other important date changes

NEW DEADLINE	PREVIOUS DEADLINE	OBLIGATION	LEGAL BASIS
		Deadline for the issue of tax interpretation; may be extended by another 3 months by the minister of finance	Article 14d of the Tax Ordinance
		Deadline for notification of payment made to account from outside the white list of VAT payers	Article 117ba of the Tax Ordinance
		Until then the extension fee will be reduced by half	Act on counteracting the effects of COVID-19
September 		Deadline for the submission of declaration about having prepared local transfer pricing file, for entities whose tax or financial year began after 31 December 2018 and ended before 31 December 2019	Amendments to the act on counteracting the effects of COVID-19
December 		Deadline for adding master pricing file to the local transfer pricing file for entities whose financial year began after 31 December 2018 and ended before 31 December 2019	Amendments to the act on counteracting the effects of COVID-19