

WAIVER OF ADMINISTRATIVE FEES FOR NOVEMBER AND DECEMBER 2021

Status as of 4 January 2022, 13:00 (to be updated)

AUTUMN - WINTER 2021

Waiver of administrative fees linked to November and December 2021

- ▶ In view of the emergency measures taken to limit the spread of COVID-19, the Minister of Finance issued a Decision on the waiver of the administrative fee on the grounds of an emergency, which was published in [Financial Bulletin No. 35](#).
- ▶ The waiver of the administrative fee aims to simplify and make available selected institutes for those tax subjects whose economic activity and, consequently, fulfilment of their obligations towards the financial administration has been hindered due to the adopted crisis measures.
- ▶ The waiver is linked to the **period from 25 November to 31 December 2021** and will be granted automatically when the corresponding application is submitted, i.e. without the need to prove the link with the impact of the spread of the virus.
- ▶ The following table shows which fees are involved and the conditions for the waiver. All further information on waiving administrative fees can be found on the website of the Tax Administration [here](#).

WAIVER OF ADMINISTRATIVE FEE	STANDARD FEE AMOUNT	CONDITIONS FOR WAIVER
Application for waiver of penalty for late declaration of tax under Section 259aa of the Tax Code	CZK 1,000	If the related period for filing a tax claim expired between 25 November and 31 December 2021.
Application for waiver of default interest or interest on a delayed amount pursuant to Section 259b of the Tax Code	CZK 1,000	If the interest relates to a tax that falls due between 25 November and 31 December 2021.
Application for waiver of a fine for failure to submit an audit report pursuant to Section 101k of the Value Added Tax Act	CZK 1,000	If the related notice to submit an audit report or notice to amend, supplement or confirm the information given in the submitted audit report was issued between 25 November and 31 December 2021.
Application for permission to postpone payment of tax, advance payment of tax, or for permission to pay it in instalments, or to amend this decision	CZK 400	If the application is submitted between 25 November and 31 December 2021.

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Application for repayment of import taxes or waiver of a customs debt pursuant to Article 116 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, as amended	CZK 300	If the application is submitted between 25 November and 31 December 2021.
Application for tax or duty relief under Articles 110 and 112 of the Union Customs Code	CZK 1,000	If the application is submitted between 25 November and 31 December 2021.