

## TAX NEWS

### Reintroduction of EET deferred to January 1, 2023

Considering the destructive effect the coronavirus epidemic has had on some businesses and sole traders, the government has decided to defer the third and fourth wave of EET (electronic records of sales). Minister of Finance Alena Schillerová (for ANO) submitted the bill after discussing the current situation with business associations and chambers of commerce. The Chamber of Deputies should discuss the EET deferral bill this week. The Ministry of Finance has promised that the tax break for businesses who were voluntarily using EET will remain in place. Introducing EET at this time would represent additional public health risk from the standpoint of organization, installation, employee training and overall maintenance.

#### For more on the EET deferral, please see:

<https://ct24.ceskatelevize.cz/ekonomika/3207853-ministryne-financi-navrhne-dalsi-odklad-eet-a-dokonce-roku-2022>

<https://echo24.cz/a/SvNKa/vlada-schvalila-odlozeni-eet-do-ledna-2023>

### Tax relief package from the Ministry of Finance - Decision on remission of taxes and interest, fees and advance payments on taxes due to extraordinary circumstances

In connection with the SARS-CoV-2 epidemic and the measures taken to limit its spread, the Minister of Finance has decided to exercise the powers assigned her by the tax code and issue a blanket remission of interest, fees and advance payments on taxes in order to help minimize the impact of this extraordinary situation on businesses. The remission represents an attempt to help entities who derive more than half of their income from prohibited or restricted activities – restaurant and cultural facilities. These entities are also granted remission of interest on late payment of VAT for September through November 2020, provided that the tax is paid by December 31, 2020, some advance payments for the road tax and some advance payments for income tax. Remission is also granted on value-added tax for entities that produce or supply healthcare supplies or materials for production of healthcare supplies as donations at no charge.

#### More on the decision:

<https://www.mfcr.cz/cs/legislativa/financni-zpravodaj/2020/financni-zpravodaj-cislo-22-2020-39683>

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