



VŠCHT PRAHA



INTER-EXCELLENCE



Personal Income Tax Return for the Previous Year (2021) Information for foreign employees of the UCT Prague

Anna Mittnerová, anna.mittnerova@vscht.cz

VŠCHT Praha, Zahraniční oddělení

Personal Income Tax in the Czech Republic

- Income Tax Act No. [586/1992 Coll.](#) regulates terms of taxation in CZ
- The tax period is a calendar year
- Taxable income of individuals is the sum of net income in the categories:
 - § 6 Employment Income – usual case of working students, researchers and academics
 - § 7 Income from independent activities (self-employment, services, business activities)
 - § 8 Capital gains - interests and dividends
 - § 9 Rental income - income from lease of immovable property
 - § 10 Other incomes higher than CZK 6 000/ year

The tax rate 15% is applied to an annual income up to CZK 1 701 168
Rate 23% is applied for higher income

The scholarship (stipendium) is NOT a taxable income in the Czech Republic

International Income Tax Legislation

for those who received income from two or more countries

- Every country wants to collect as much taxes as possible, also internationally
- Conditions are stated in the bilateral **Treaty (Convention) on Avoidance of Double Taxation** between the Czech Republic and specific country
<https://www.mfcr.cz/cs/legislativa/dvoji-zdaneni/prehled-platnych-smluv>
- The **tax residence** of a taxpayer is a very important in determining which country is entitled to worldwide income taxation
- The **rules for determining tax residence** are set out:
 1. In the Czech Income Tax Act, No. 586/1992, Section (§) 2, paragraph 1-4
 2. In other country's domestic law on income tax
 3. In the Treaty (Convention) on Avoidance of Double Taxation, in Article 4
- Few treaties contain exception for researchers, academics, these taxpayers are subject to income tax in only one country


Being a Tax Resident in the Czech Republic

1. Everyone who has any income from Czech sources is obliged to pay income tax in the Czech Republic, it applies to tax residents and also to tax non-residents
2. **A person who is a tax resident in the CR**
 - is entitled to all tax reliefs and allowances in the CR, according to the rules of the Income Tax Act
 - is obliged to pay tax in the CR from income arising from the CR
 - is obliged to pay tax in the CR also from their worldwide income
 - can avoid double taxation on the basis of a double taxation treaty, concluded between the Czech Republic and country concerned
3. **Terms of the tax residence (domicile) differ from terms of Long term residence permit at the territory of the Czech Republic**

Being a Tax Non-resident in the Czech Republic

1. A person who is a tax non-resident in the Czech Republic
 - Is NOT entitled to tax reliefs and allowances in the CR, except for the basic relief and student's relief
 - Is obliged to pay tax in the CR only on income from sources in the CR
 - Is obliged to pay tax from their worldwide income in the country of their tax residency (domicile) also from income from the Czech Republic
 - Can avoid double taxation on the basis of a double taxation treaty, concluded between the Czech Republic and country concerned

Determining Tax Residence (Domicile) of Foreigners

1. Tax resident, according the Czech Income Tax Act, Section 2:
 - A taxpayer has a permanent residence or habitual abode in the Czech Republic
 - or they are present in the CR **for at least 183 days** (in aggregate) in a given calendar year
2. Tax resident according the Income Tax Act of another country
 - You have to read terms of the other country Income Tax Act
3. There may be situations where the taxpayer may meet the conditions for tax residence of both countries, how to solve it ? 
4. The criteria of **Article 4 of the Double Taxation Treaty** are then followed:
 - It is important where the taxpayer has a center of vital interests, closer personal and economic relations, a spouse, children living in a common household, working contract, etc....
 - If you are not sure, where your tax residence (domicile) is, request your Tax office to issue a Certificate of tax domicile

Request for Issuance of the Certificate of the Tax-Payer's Residence Žádost o vydání /legalizaci potvrzení o daňovém domicilu

- <https://eupro.vscht.cz/pradip/income-tax#certificate>
- Fill in and sign a form „ Žádost o vydání potvrzení o daňovém domicilu “ (Request for the certificate of the tax-payer's residence issuance)

Mandatory attachments to the Request:

- Copy of your Passport, your Long term residence permit at the territory of the CR
- Copy of your accommodation agreement or lease agreement of a flat in the Czech Republic
- Copy of your employment contract with the UCT Prague
- Revenue stamp – KOLEK – in amount of CZK 100, available at the post office
- Do not hesitate to ask me for the form and to check the completed „Request“ (anna.mittnerova@vscht.cz)
- The „Request“ is usually submitted at the beginning of the year to the „PODATELNA“ or sent by registered mail to the Tax office at the city district where you live
<https://www.statnisprava.cz/rstsp/ciselniky.nsf/i/d0027?opendocument&:CZ010>

ŽÁDOST O VYDÁNÍ / LEGALIZACI POTVRZENÍ DAŇOVÉM DOMICILU v ČR

REQUEST FOR THE CERTIFICATE OF THE TAX-PAYER'S RESIDENCE IN the CR, ISSUANCE/LEGALIZATION

Jméno a příjmení žadatele / Name and surname of the applicant:

Datum narození a rodné číslo (příp. číslo pasu) / Date of birth and personal ID No. (or passport No.):

Adresa bydliště (stálého bytu) / pobytu v ČR / Address of residence (permanent flat) / stay in the Czech Republic (hereinafter also „CR“):

Kontaktní údaje (telefon, e-mail) / Contact information (telephone No., e-mail):

Potvrzení o daňovém domicilu / Certificate of tax residence za rok / for the year
nebo k datu podání žádosti / or as of the date of filling this request¹

Účel použití potvrzení ve státě, pro který je požadováno / Purpose of the certificate use in the state for which it is requested: **Enter the name of the country of which you are a national**

Správní poplatek za vydání potvrzení ve výši 100 Kč lze uhradit:

- vylepením kolku; přímou úhradou v pokladně pracoviště finančního úřadu nebo poštovní poukázkou na poště
- The administrative fee for the certificate issuance is CZK 100 that should be paid in the form of:
- a revenue stamp; direct payment at the cash desk of the Tax Office or postal money order at any post office

Potvrzení o daňovém domicilu lze vydat až po prokázání daňového rezidenství v souladu s mezinárodní smlouvou o zamezení dvojímu zdanění mezi ČR a příslušným státem, pro který je potvrzení žádáno. Není-li uzavřena mezinárodní smlouva, tak se při posouzení vychází z podmínek daných § 2 zákona č. 586/1992 Sb., o daních z příjmů ve znění pozdějších předpisů. / The certificate of tax residence can be issued only after the tax residence is proved in accordance with the international treaty on the avoidance of double taxation between the Czech Republic and the relevant state for which the certificate is requested. In the absence of an international treaty, the tax residence shall be assessed according to the conditions set out in Section 2 of Act No. 586/1992 Coll., on Income Taxes, as amended.

Informace k prokázání Vašeho rezidenství na území ČR / Information needed in order to prove your residency in the Czech Republic:

V ČR pobírám příjmy ze¹ zaměstnání / z podnikání / z pronájmu / kapitálové příjmy / důchod / ostatní /
In CR I receive income¹ from employment / entrepreneurial activity / rent of property / capital / pension / other

Bydliště¹ (stálý byt) nebo délka pobytu v ČR za zvolené období (uveďte adresu nebo dobu strávenou v ČR):
Residence¹ (permanent flat) address or length of stay in CR for the selected period (state the address or time spent in CR):

Mám k dispozici i stálý byt v zahraničí (uveďte adresu) / I also have a permanent home abroad (state your address abroad)

¹ Požadovanou variantu označte / Select the appropriate

Jsem ženatý/vdaná a manžel/manželka (uveďte jméno) žije se mnou ve společné domácnosti na adrese: I am married and the spouse (state his/her name) share the same household with me at the following address:

Mám děti (uveďte jména) a žijí se mnou ve společné domácnosti na adrese:

I have children (state their names) and they live in the same household with me at the following address:

Své rezidenství prokažte důkazními prostředky o adrese bydliště/pobytu (stálého bytu), délce Vašeho pobytu v ČR, zaměstnání, místem pobytu Vaší rodiny (např. předložením nájemní smlouvy, průkazu o přechodném pobytu v ČR, pracovní smlouvou, pobytem manžela/ky, dětí apod.) nebo prohlášením do protokolu.

Prove your residency by providing the evidence on your place of residence / stay (permanent flat), length of your stay in CR, your employment, place of residence of your family (e.g. by presenting a contract for the lease of immovable property, a certificate on temporary stay in CR, an employment contract, a proof of stay of your husband / wife and/or children, etc.), or by making a statement to the protocol.

Jsem si vědom/a, že jako daňový rezident ČR mám daňovou povinnost, která se vztahuje jak na příjmy plynoucí ze zdrojů v ČR, tak i na příjmy plynoucí ze zdrojů v zahraničí.

I am aware that, as a tax resident of the Czech Republic, I have a tax liability that applies to both income from sources in the Czech Republic and income from sources abroad.

Požaduji vyšší ověření (legalizaci) pro účely uznání v zahraničí: ANO - NE²
I require higher verification (legalization) for the purposes of recognition abroad: YES NO²

Potvrzení si vyzvednu osobně nebo jej zašlete na adresu³:
I will pick up the Certificate in person or please send the Certificate to the following address³

Datum a podpis žadatele

Date and applicant's signature:

² Požadovanou variantu označte / Select the appropriate

³ Lze použít, není-li požadována legalizace / Can be used if legalization is not required

Download the form - web page
<https://eupro.vscht.cz/pradip/income-tax#certificate>

Tax advances Paid by Payroll Accountant in 2022

„Declaration of the Taxpayer“

- The employer - i.e. UCT Prague – is obliged to pay monthly tax advances, calculated from your gross wage (salary), to the Tax office
- Those, who want to have monthly basic tax relief CZK 2570 deducted, have to sign a **Declaration of the Taxpayer for 2022**
- Those, who want to claim (if entitled) other tax reliefs and allowances have to document specific confirmations (e.g. confirmation of your study, birth certificate of a child, etc..)
- You have to do it through the Okbase <https://okbase.vscht.cz/> in the section „Tax documents“
- **Deadline February 15/2022**

Declaration of the Taxpayer for 2022

<https://okbase.vscht.cz/>

- Attendance
 - Attendance records
 - Attendance planning
 - Present individuals
- Holiday
- Personal data
 - Pay slip
 - Personal data
 - Job content
 - Requests
 - Knowledge
- Education
 - Overview of education
 - Education plans
 - Educational event
- Wage documents
 - ELDP
 - Tax documents

First step

Declaration of the Taxpayer

Complete Declaration of the Taxpayer for the current year

Display list

Applications for annual statement of advances or certificates of taxable income

Apply for an annual tax return or a certificate of income for the previous year

Display list

2nd step

If you have any Confirmations, upload them

3rd step

Complete the Declaration

Declaration of the Taxpayer Documents and confirmations

Pro uplatnění slevy v roce 2022 je nutné učinit Prohlášení poplatníka nejpozději dne **15. 2. 2022**.
Jestliže uplatňujete slevu na dítě poprvé, doložte také rodný list dítěte a Potvrzení druhého z poplatníků.
Pro zobrazení návodu k vyplnění **eProhlášení** klikněte **zde**.
Pro zobrazení návodu k **přidání dokumentů** klikněte **zde**.
Prohlášení poplatníka daně učinite do 15.2., v případě nového nástupu v organizaci do 30 dnů ode dne nástupu. Změny v průběhu roku zadá změna nastala.

← Back + New

Vyhledat

Validity from	Employer	Date of change	Status	Date of declaration
<input type="checkbox"/> 01.01.2022	Vysoká škola chemic...	24.01.2022	Verified	24.01.2022

20

Pro uplatnění slevy
Jestliže uplatňujete
Pro zobrazení návodu
Prohlášení poplatní
změna nastala.

Enter the organisation and tax period:

Period from
1/2022

Employer
Vysoká škola chemicko-technologická v Praze (1)

Validity from
 01.01.2022

20

Tax Return for 2021 - two options

1. Apply for an annual tax return that will be processed by your payroll accountant – you have to fulfill specific conditions
2. Apply for issuing a „Certificate of income for the previous year“ - In case you have to file your Tax Return yourself (DIY)

The screenshot displays two menu items side-by-side. The left item is titled 'Declaration of the Taxpayer' and includes the subtext 'Complete Declaration of the Taxpayer for the current year'. Below it is a 'Display list' button and a yellow thought bubble containing the text 'For income tax advances for 2022'. The right item is titled 'Applications for annual statement of advances or certificates of taxable income' and includes the subtext 'Apply for an annual tax return or a certificate of income for the previous year'. Below it is a 'Display list' button and a yellow thought bubble containing the text 'Tax return for 2021'.

The 1st Option – Filing the Tax Return through the UCT Prague

- You can do this under the following conditions:
 - In 2021 you were employed by UCT Prague only (not simultaneously by another employer)
 - You were employed by UCT Prague the whole calendar year
 - You did not receive any other income in excess of CZK 6,000
 - You did not receive any income from abroad
 - You do not claim any tax reliefs or allowances, except of basic or student relief for 2021
- Deadline February 15, 2022
- How to proceed:
 - On-line through the [OKbase web client](#) , in section Tax documents select „Applications for annual statement of advances or certificates of taxable income“
 - More information on:
 - <https://intranet.vscht.cz/human-resources/information-for-employees>


Okbase - <https://okbase.vscht.cz/>

The screenshot shows two side-by-side panels. The left panel is titled 'Declaration of the Taxpayer' and contains the text 'Complete Declaration of the Taxpayer for the current year' and a 'Display list' button. The right panel is titled 'Applications for annual statement of advances or certificates of taxable income' and contains the text 'Apply for an annual tax return or a certificate of income for the previous year' and a 'Display list' button.

In next step select option „I apply • **annual settlement of tax advances and tax benefits**“
If applicable, upload documents that your payroll accountant needs to prove your status, i.e. Certificate of domicile, ...

The screenshot shows the 'Documents and confirmations' section of the application. It includes a navigation bar with 'Applications for annual tax settlement or confirmation' and 'Documents and confirmations'. Below the navigation bar is an information box with a blue background and an 'i' icon, containing the text: 'Pro zobrazení návodu k eŽádosti o Roční zúčtování daně klikněte zde.' and 'Pro zobrazení návodu k přidání dokumentů klikněte zde.' Below the information box are navigation buttons: '← Back' and '+ Nex record'. To the right is a search bar with the text 'Vyhledat' and a dropdown arrow. Below the search bar is a table with the following columns: 'Year', 'Employer', 'Date of application :', 'Status', 'Date of change', and 'Application for RZD'. The 'Year' column has a checkbox next to it.

The 2nd Option - Filing Tax Return Yourselfes (DIY)

- If you do not meet the conditions of the 1st option, you must file a tax return yourself (DIY)
- **Deadline April 1, 2022**
- How to proceed:
 - First step open [OKbase web client](#) in section Tax documents, select „Applications for annual statement of advances or certificates of taxable income“ and click 
 - In next step Select option **issuing a Certificate of Taxable Income in Czech** language
 - Those who need a document for a foreign tax office, ask your payroll accountant by email for issuing a Certificate of Taxable Income in English
 - Those who will claim any tax reliefs or allowances (children, spouse, kindergarten fees..) have to request the Tax Office for issuing a Certificate of Tax Domicile in the Czech Republic
 - During the February, the Financial administration will publish new forms for filing a Tax Return
 - Contact me for assistance at the end of February

Annual Tax Reliefs and Allowances for 2021

applicable for any resident of Czech Republic or EU/EEC,
if the income from CR is at least 90% of overall taxpayer's income

Tax relieves	Amount/year	Conditions	Required documents
Taxpayer relief	27840 CZK	Applicable for everyone also for non-residents	No confirmation needed
Spouse relief	24 840 CZK	The spouse's annual income is lower than 68 000 CZK (excluding social security benefits e.g. parental benefits)	Confirmation of spouse's employer or signed Affidavit if the spouse is not employed
Student relief	4 020 CZK	Until the age of 26 or 28 for PhD students (resident and non-resident)	Confirmation of study for the whole year
Disability relief	a) 2 520 CZK b) 5 040 CZK c) 16 140 CZK	The taxpayer is recognized as disabled Amount depends on the degree of disability	Confirmation about the grade of your disability
Relief on child's placement to the kindergarten	15 200 CZK	The child is living with the taxpayer in the common household	Confirmation about payments to kindergarten
Allowance on children	1. - 15 204 CZK 2. - 19 404 CZK 3. - 24 204 CZK	The child is living with the taxpayer in the common household	Birth certificate of the child, confirmation of other parent's employer that he/she doesn't apply the same allowance or Affidavit

Personal Deductions from the Tax Basement for 2021 (ZDP § 15)

Tax base deduction	Deductable amount/year	Conditions	Required documents
Donation for charitable purposes, incl. blood donation	Max. 15% of tax basement 3 000 CZK for blood donation	At least 2% of tax basement, minimum amount is 1000 CZK	Confirmation of the gift donated (contract, confirmation of an recipient of a gift), confirmation of a blood donation
Mortgage interests	Max. 300 000 CZK per a household	Contract with the bank, to finance the taxpayer's permanent housing	Confirmation of provided bank credit for housing needs and of the amount of interests from this bank credit
Pension insurance contributions	Max. 24 000 CZK	Payment of insurance for at least 5 years and simultaneously not withdrawn earlier than in 60 years of age	Confirmation of paid amounts for pension insurance, supplementary insurance and additional pension savings
Life insurance contribution	Max. 24 000 CZK	Payment of insurance for at least 5 years and simultaneously not withdrawn earlier than in 60 years of age	Confirmation of paid amounts for private life insurance
Membership fee to the Trade union organisation	1,5% of taxable income, max 3000 CZK	Membership in the Trade union organization	Confirmation on membership fees paid
Expenses for exams for additional education	Max 10 000 CZK	In accordance with the law on recognition of the Results of further education	Confirmation of paid remuneration for further education

Confirmations for the Personnel Department or Tax Office when claiming Tax Reliefs and Tax Allowances

- Proof of study, PhD up to age of 28 years
- Certificate on your Czech Tax Residence
- Marriage certificate if you claim benefits for a spouse with annual income lower than 68 000 CZK
- Affidavit that your dependent spouse annual income is lower than 68 000 CZK
- Declaration that your spouse does not claim benefit for a child/children
- Birth certificates of your child/ children
- Confirmation of payment of the fee in a kindergarten/nursery school
- Other confirmations according the benefits required
- General rule - inform Personnel Department during the year about all changes – birth of a child, change of address, etc..

Čestné prohlášení/ Affidavit

Na manžela/ku ve společně hospodařící domácnosti /
of a spouse living in a common household

Čestné prohlášení/ Affidavit

Na manžela/ku ve společně hospodařící domácnosti /
of a spouse living in a common household

Věc: Daňová sleva na manžela/ku/*Tax allowance for a spouse*

Jméno a příjmení manžela/ky / *Name and surname of a spouse:*

Rodné číslo nebo datum narození / *Birth Number or date of birth:*

Tímto potvrzuji, že můj příjem v roce 2020 nepřesáhl částku 68 000 Kč.
Dále prohlašuji, že jsem žil/žila v roce 2020 ve společné domácnosti se
svým manželem/manželkou:
*I declare, that that my income in 2020 did not exceed amount of CZK
68,000. I further declare that I lived in the common household with my
spouse in 2020.*

Podpis / *Signature:* _____

Datum / *Date:* _____

Prohlášení druhého z rodičů / *Second parent declaration*

Prohlášení druhého z rodičů / *Second parent declaration*

Věc: Daňové zvýhodnění na dítě/děti/ *Tax benefit for a child/children*

Jméno a příjmení druhého z rodičů/*Second parent name and surname:*

.....

Datum narození nebo rodné číslo/ *Date of birth or Birth Number:*

.....

Tímto potvrzuji, že jsem za rok 2020 neuplatnil/la daňové zvýhodnění na své dítě/děti:
I hereby certify that I did not claim any tax benefit for my child/children for the year 2020:

Jméno dítěte a rodné číslo nebo datum narození:
Name and surname and birth number or date of birth of my child/children:

- 1)
- 2)
- 3)

Podpis/*Signature*.....

Datum/ *Date*.....

Filing a Tax Return for 2021 by a Taxpayer (DIY)

- Deadline for filing is **April 1, 2022** but start sooner, don't leave it to the last minute
- The tax return needs to be filed at the relevant Tax Office in the city district where you live
- Fill in Tax Return form, attach Confirmations, state the number of your bank account, sign
- Mandatory attachments
 1. Certificate of taxable income from dependent activity for 2021 issued by UCT Prague,
 2. Certificate of taxable incomes.... issued by other employer (if applicable)
 3. documents proving your request according to the type of reliefs and allowances you are claiming
- Forms are available only in the Czech language, translation to English are published only as a pdf specimens on web: <https://www.financnisprava.cz/cs/danove-tiskopisy/databaze-aktualnich-danovych-tiskopisu> ,
- **Currently we are waiting for new FORMS**
- You can use also **on-line Tax Return Advisor**
- <https://www.czechtaxesonline.cz/> online tax advisor, price 500 Kč
- <https://www.onlinepriznani.cz/danove-priznani-pro-fyzicke-osoby> price from 189 CZK

Forms for Tax Return for 2020, we are still waiting for new ones for 2021

<https://www.financnisprava.cz/cs/danove-tiskopisy/databaze-aktualnich-danovych-tiskopisu>

Než začnete vyplívat tiskopis, přečtěte si, prosím, pokyny.

Finanční úřadu pro / Specializovanému finančnímu úřadu

Číslem úřadu v. m. p. pro

01 Daňové identifikační číslo

02 Rodné číslo

03 DAP) řádně, opravně, dodatečně

04 Kód rozlišení typu DAP)

05 DAP zpracoval a předkládá daňový poradce na základě písemné moci k zastupování, která byla uplatněna u správce daně před uplynutím neopodstatněné lhůty?

06a Základní povinnost ověřeni účetní závěrky auditořem?

PŘÍZNÁNÍ
k dani z příjmů fyzických osob
podle zákona č. 586/1992 Sb., o daních z příjmů, ve znění pozdějších předpisů (dále jen „zákon“) za zdaňovací období (kalendářní rok) _____ nebo jeho částí od _____ do _____ dále jen „DAP“

1. ODDĚL – Údaje o poplatníkovi

06 Příjmení 07 Rodné příjmení 08 Jméno(-e)

09 Titul 10 Státní příslušnost 11 Číslo pasu

Adresa místa pobytu v den podání DAP

12 Obec 13 Ulice / část obce 14 Číslo poplatek/orientační

15 PSČ 16 Telefon / mobilní telefon 17 E-mail 18 Stát

Adresa místa pobytu k poslednímu dni kalendářního roku, za který se daň vyměřuje
Řádky 19 až 22 vyplňte pouze v případě, že adresa k poslednímu dni kalendářního roku, za který se DAP podává, je rozdílná od adresy v den podání DAP.

19 Obec 20 Ulice / část obce 21 Číslo poplatek/orientační 22 PSČ

Adresa místa pobytu na území České republiky, kde se poplatník obvykle ve zdaňovacím období zdržoval
Řádky 23 až 26 vyplňte pouze v případě, že nemáte bydliště (trvalý pobyt) na území České republiky.

23 Obec 24 Ulice / část obce 25 Číslo poplatek/orientační

26 PSČ 27 Telefon / mobilní telefon 28 E-mail

29 Kód státu – vyplň jen daňový rezident 29a Výše celosvětových příjmů Kč

30 Transakce s uskutečněné se zahraničními společníky osobami? ano ne

29 5485 5485 001 01 21

See instruction before filling, please.

Tax Office in, at, for

Local branch in, for

01 Tax identification number

02 Personal identification number

03 Regular tax return, Corrective Tax Return, Supplementary Tax Return

04 Classification code for type of tax return?

05 A tax return prepared and submitted by a Tax Advisor on the basis of a power of attorney, that had been applied at the tax office before passing of an original time limit?

06a Statutory obligation to have Financial Statement verified by an auditor?

INCOME
Tax return by individuals
pursuant to the Act no. 586/1992 Coll. on Income Taxes, as amended (hereinafter "Act") for the taxable period (calendar year) _____ or its part) from _____ to _____ (hereinafter "tax return")

Part 1 – Information about taxpayer

06 Surname 07 Family Name 08 First Name(s)

09 Title 10 Nationality 11 Passport number

Address of the place of residence at the day of filing of the tax return

12 Municipality 13 Street / part of Municipality 14 Building number / identification

15 Zipcode 16 Telephone / mobile number 17 Fax number / e-mail 18 State

Address of the place of residence at the last day of calendar year, for which tax is being ascertained
Rows from 19 to 22 should be filled in only if the address at the last day of the calendar year, for which the tax return is filed, is different from the address on the day of filing the tax return.

19 Municipality 20 Street / part of Municipality 21 Building number / identification 22 Zipcode

Address of the place of residence in the Czech Republic, where taxpayer was having habitual abode in the taxable period
Rows from 23 to 26 should be filled in only if you have not residence address in the Czech Republic.

23 Municipality 24 Street / part of Municipality 25 Building number / identification

26 Zipcode 27 Telephone / mobile number 28 Fax number / e-mail

29 Country Code - only tax non-resident filing 29a Total worldwide income CZK

30 Transactions with foreign related persons: Yes No

The English version relates to the Czech version 58 5485 5485 model no. 21 that is under the law the only valid tax return form.
29 5485 5485 001 01 21

CERTIFICATE
of the taxable incomes from dependent activity and office holder's emoluments, the withheld tax advances and tax advantage(s) pursuant to the Act no. 586/1992 Coll., on Income Taxes, as amended (hereinafter "Act") for the taxable period _____ 2014

Name of the taxpayer _____ Personal identification number) _____

Residence address (permanent residence) _____ Postal code _____

Taxpayer signed – did not sign? declaration? _____ – for the taxable period? _____ – for these months of the taxable period (numerical indication)? _____

1.	Total accounted incomes from dependent activity and office holder's emoluments	
2.	Incomes from row 1 paid or received (§ 5 sub-section 4 of the Act)	
3.	Accounted in the months (numerical indication)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
4.	Additional payments of the incomes pursuant to § 5 sub-section 4 of the Act accounted in the taxable periods 2005 to 2007	
5.	Additional payments of the incomes pursuant to § 5 sub-section 4 of the Act accounted in the taxable periods 2009 to 2013	
6.	Total compulsory premium insurance from the incomes stated on row 2 (§ 6 sub-section 12 of the Act)	
7.	Total premium insurance, which was an employer obliged to pay from the incomes stated on row 5)	
8.	Tax base (row 2 + row 4 + row 5 + row 6 + row 7)	
9.	Tax advance actually withheld from incomes stated on row 2	
10.	Tax advance actually withheld from incomes stated on row 4)	
11.	Tax advance actually withheld from incomes stated on row 5)	
12.	Total tax advance on income tax (row 9 + row 10 + row 11)	
13.	Total of the monthly paid tax bonuses	
14.	Solidarity tax income of tax advances (Section 38(a) of the Act) in months)	
15.	Basic tax relief pursuant to Section 35a sub-section 1 letter a) of the Act has been granted in months)	
16.	Children applied as maintained for the purposes of tax advantage pursuant to § 55c and § 56c of the Act	From – to _____ Name – Personal identification number _____
17.	Taxpayer's disbursement (with SCP) applied as tax relief pursuant to § 55b sub-section 1 letter c) up to a) of the Act for tax advance reduction	From – to _____ Degree of disbursement (SDP) _____
18.	Taxpayer's voluntary preparation for future employment applied as tax relief (deduct for a student) pursuant to § 55b sub-section 1 letter f) of the Act for tax advance reduction	From – to _____ School _____
19.	Annual account of the tax advances and tax advantage was – was not) executed with the following result(s)	
20.	Tax overpayment from the annual account of the advances (§ 38(c) sub-section 5 of the Act) in the amount of CZK _____ was returned to the taxpayer on the day _____ Additional payment from the account (§ 35d sub-section 8 of the Act) in the amount of CZK _____ was returned to the taxpayer on the day _____ Amount of tax overpayment after relief is CZK _____ (overpaid amount on tax bonus(s) is CZK _____ Total premium insurance pursuant to § 38 sub-section 10 of the Act, which the non-resident of the Czech Republic(s) is obliged to pay _____	

This certificate replaces the certificate issued on the day _____ Filled by: _____ Name and address of the payer: _____ Phone number: _____ On the day: _____

Tax identification number of the payer: _____

Signature and seal of the payer

Useful Web Pages

- **Intranet UCT Prague – information for employees (taxes)**
<https://intranet.vscht.cz/human-resources/information-for-employees>
- Project „ PRADIP“ <https://eupro.vscht.cz/pradip/income-tax>
- Act 586/1992 Coll <https://www.zakonyprolidi.cz/cs/1992-586#p2>
- Overview of bilateral agreements on avoidance of double taxation
<https://www.mfcr.cz/cs/legislativa/dvoji-zdaneni/prehled-platnych-smluv>
- Financial Administration of the Czech Republic
<https://www.financnisprava.cz/en/index>
- Financial Administration Contacts - Bureaus of Tax Offices in Prague
<https://www.financnisprava.cz/en/contacts>
<https://www.financnisprava.cz/cs/kontakty>

Thank you for your attention

Ing. Anna Mittnerová

Anna.mittnerová@vscht.cz

UCT Prague, Department of International Relations

VŠCHT Praha , Zahraniční oddělení

B Building, Room S09a



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