

Czech Tax Administration

The Czech Tax Administration is comprised of the Ministry of Finance (central level), the Financial Directorates (regional level) and the Tax Offices (local level). The system of the Territorial Financial Authorities forms 199 Tax Offices and 8 Financial Directorates in the Czech Republic. This system is established according to the Act No. 531/1990 Coll., on the Territorial Financial Authorities. More information related to the Czech Tax Administration you can find on the website of the Czech Tax Administration <http://cds.mfcr.cz>.

Website of the Czech Tax Administration

The Czech Tax Administration enables taxpayers to have an easy access to information related to the area of taxes and direct communication via the above-mentioned website. The website of the Czech Tax Administration is a basic pillar of e-services, provided by the Czech Tax Administration, on address: <http://cds.mfcr.cz>.



Electronic Submission

In the framework of the website of the Czech Tax Administration, in the section „E-Tax“, since 2002 it has been launching the application „Electronic Submission (EPO)“, which enables to submit tax returns electronically.

EPO is realized by sending an electronic file (data information):

- > created by the application EPO and via EPO it is sent to the Tax Office
- > created for example by the application „Accountancy software“ and via this application it is sent to the Tax Office (submission by the third side)
- > created by the application „Portal of the Public Administration“ and it is delivered via this application to the Tax Office

EPO enables to file below mentioned tax returns electronically:

- > Value Added Tax
- > Natural person income tax
- > Legal entity income tax
- > Road tax,
- > Real estate tax

and

- > Settlement from the income of natural persons
- > General submissions
- > Announcement according § 34 of the Act, on Administration of Taxes and Fees
- > Recapitulative statement VIES

With respect to permanent development of the application EPO a current list of potential submissions is put in this application.

Tax Portal

The Tax Portal is other application, which is available on the website of the Czech Tax Administration, in the section „E-Tax“. This application enables taxpayers to gain information on the status and turnover on their personal tax accounts and information from their tax information box. The taxpayer can thus verify that his or her payments to the Tax Office are settled without visit of the Tax Office. This significant innovation has changed former access to information related to the individual tax accounts.

With respect to the fact that the Tax portal operates with real data, administrated by particular tax offices, it is necessary to secure the access to these data safely. Therefore, it is important to obtain so-called “qualified certificate” including electronic signature, which is an essential condition for communication with the state administration. The taxpayers, who haven’t owned this qualified certificate, can request at authorized providers, whose list is published on the website of the Ministry of Informatics (www.micr.cz) in section „e-signature“.

Technical requirements

There aren’t any specific technical requirements for your computer, regarding the access and using of the website of the Czech Tax Administration. In the framework of Tax Portal, you can verify your computer for EPO or Tax Portal as regards technical requirements.

In case of emergency, you can use a link „Internet HotLine“ placed in the application of Tax Portal.

Information for taxpayers

Development of information technologies is a natural feature of society evolution. The computer has become a part of our daily life as well as using of website. Based on this fact the Czech Tax Administration launched the electronic submission of tax returns 4 years ago.

Comparing submitted tax returns in 2002, when the Czech Tax Administration launched the electronic submission of tax returns, with 2006 it is evident that the number of taxpayers submitting tax returns electronically increased by hundreds of percent. It is gratifying that the number of taxpayers, who use this service, is growing.

Electronic submission of tax returns is not only one service provided by the Czech Tax Administration in the area of electronic communication with taxpayers. Since beginning of July 2006 the Tax Portal has been launched. This service together with the electronic submission reduces a necessity to visit the Tax Office. The tax returns are possible to send from home or office via website as well as verification of tax obligations to the Tax Office. The Czech Tax Administration always makes an effort to enlarge e-services provided to taxpayers in order to simplify communication with tax offices.

Number of electronic submissions in 2004 - 2007

2004	2005	2006	2007 (31.7.)
15 391	40 469	91 408	90 006