

Czechia

Table CZ.1: Tax Revenue

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	10.7	10.5	10.9	11.2	12.0	12.4	12.7	12.0	12.3	12.4	12.4	12.1	12.1	21	27.1
VAT	6.0	6.4	6.5	6.6	6.8	7.0	7.3	7.4	7.2	7.4	7.6	7.6	7.6	16	17.0
Taxes and duties on imports excluding VAT	1.2	1.0	1.2	1.4	1.7	1.7	1.7	1.4	1.7	2.2	1.8	1.8	1.7	4	3.8
Taxes on products, except VAT and import duties	3.1	2.6	2.7	2.7	2.9	3.1	3.2	2.7	2.9	2.3	2.5	2.2	2.2	23	4.8
Other taxes on production	0.4	0.4	0.4	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.7	24	1.5
Direct taxes	9.0	8.2	7.5	7.2	7.4	7.4	7.6	7.7	7.7	8.0	8.1	8.5	8.4	18	18.9
Personal income taxes	4.3	3.9	3.9	3.7	4.0	4.0	4.1	4.2	4.0	4.3	4.5	4.8	4.9	22	11.1
Corporate income taxes	4.4	4.0	3.3	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	6	7.4
Other	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	25	0.4
Social contributions	14.9	14.8	14.1	14.4	14.6	14.7	14.6	14.4	14.3	14.6	14.8	15.4	15.5	3	34.8
Employers'	9.4	9.4	8.9	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	3	22.5
Households'	5.5	5.4	5.3	5.2	5.3	5.3	5.3	5.2	5.2	5.3	5.3	5.4	5.5	13	12.3
Less: capital transfers⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	34.6	33.5	32.5	32.9	34.0	34.5	34.9	34.1	34.3	35.1	35.4	36.0	36.1	15	80.8
B. Structure by level of government															
as % of total taxation															
Central government	70.4	69.8	69.1	69.3	69.8	70.0	69.4	68.6	69.1	68.6	68.8	68.2	68.2	5	55.1
State government⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	14.1	14.4	14.3	14.0	13.9	13.8	14.5	14.9	14.7	15.3	15.2	15.6	15.6	5	12.6
Social security funds	15.0	15.3	16.2	16.2	15.8	15.7	15.7	15.9	15.7	15.7	15.5	15.8	15.9	23	12.8
EU institutions	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.4	0.4	20	0.3
C. Structure by economic function															
as % of GDP															
Consumption	10.2	10.0	10.5	10.7	11.5	11.9	12.2	11.4	11.8	11.8	11.9	11.6	11.6	16	26.0
Labour	17.8	17.5	16.5	17.0	17.3	17.5	17.5	17.6	17.2	17.8	18.2	19.0	19.2	10	43.0
of which on income from employment	16.6	16.3	15.3	15.7	16.0	16.2	16.3	16.2	15.9	16.5	16.9	17.7	18.0	9	40.2
Paid by employers	9.4	9.4	8.9	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	4	22.5
Paid by employees	7.2	6.9	6.4	6.5	6.7	6.8	6.9	7.0	6.7	7.1	7.3	7.8	7.9	20	17.8
Paid by non-employed	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.3	1.3	1.2	16	2.8
Capital	6.6	5.9	5.5	5.1	5.1	5.1	5.2	5.1	5.3	5.4	5.4	5.4	5.3	18	11.8
Income of corporations	4.4	4.0	3.3	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	6	7.4
Income of households	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	24	0.3
Income of self-employed	1.3	1.1	1.4	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.0	1.1	1.1	11	2.6
Stock of capital	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	25	1.6

Table CZ.1: Tax Revenue (continued)

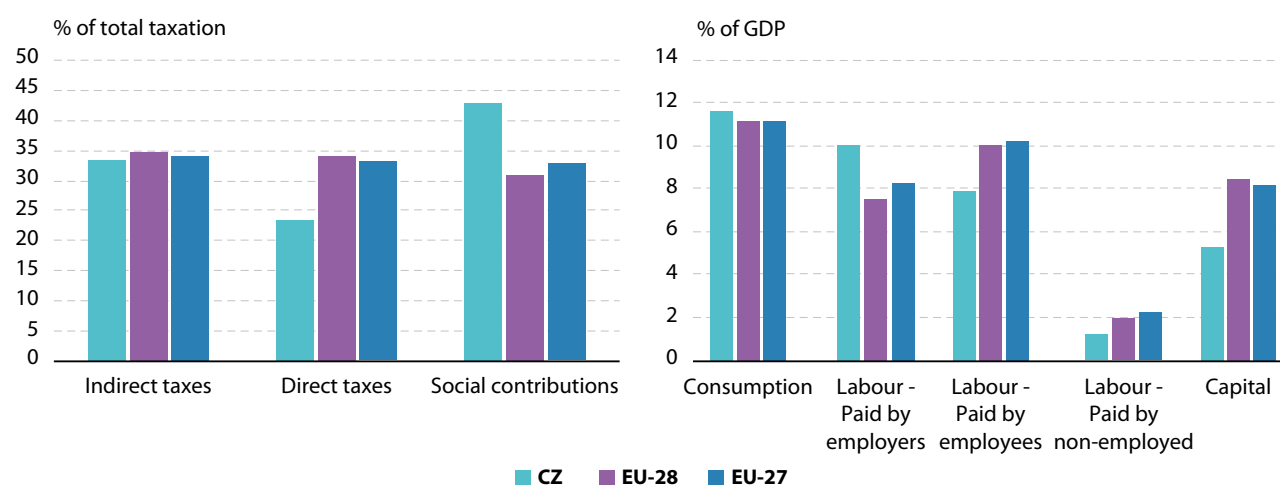
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.3	2.2	2.3	2.3	2.3	2.2	2.1	2.1	2.1	2.1	2.0	2.0	2.1	22	4.6
Energy	2.1	2.1	2.1	2.1	2.2	2.1	1.9	2.0	1.9	2.0	1.9	1.8	1.9	14	4.3
of which transport fuel taxes	2.0	1.9	1.9	1.9	1.9	1.8	1.8	1.7	1.7	1.7	1.6	1.6	1.5	11	
Transport	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	24	0.3
Pollution and resources	0.02	0.02	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	22	0.0
E. Property taxes as % of GDP															
Taxes on property	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.5	24	1.2
Recurrent taxes on immovable property	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	24	0.4
Other taxes on property	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	21	0.7
F. Implicit tax rates %															
Consumption	17.5	17.0	17.1	17.4	18.8	19.5	19.9	19.1	20.2	20.3	20.5	20.0	20.1	10	
Labour	41.3	39.8	37.5	38.3	38.8	38.5	38.8	39.1	38.8	39.5	39.5	40.0	40.3	4	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.3	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7		1.5
Tax expenditure component	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5		1.2
Transfer component	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1		0.3
Total tax revenue adjusted for payable tax credits	34.3	33.0	32.1	32.4	33.5	34.0	34.4	33.7	33.8	34.6	34.9	35.4	35.6		79.6

(¹) Representing taxes assessed but unlikely to be collected.

(²) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure CZ.1: Tax revenues by main taxes, 2019
(in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Table CZ.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Abolition the super-gross wage, the tax base of employees was reduced.	Base decrease	Announcement: 2020-12-18 Legislation: 2020-12-18 In force from: 2021-01-01
Increase of tax credits for each taxpayer, employee and self employed	Neutral	Announcement: 2020-12-18 Legislation: 2020-12-18 In force from: 2021-01-01
Personal income tax: Unincorporated businesses/Self employment income		
Loss carryback institute (retroactive effect of tax losses for 2020, which can be retroactively applied in tax return for 2019 and 2018)	Neutral	Announcement: 2020-03-24 Legislation: 2020-06-30 In force from: 2020-07-01
The possibility of fulfilling a single flat rate payment obligation for personal income tax, social insurance premiums and health insurance premiums has been introduced (for self-employed persons not being registered to VAT)	N/A	Announcement: 2020-12-18 Legislation: 2020-12-18 In force from: 2021-01-01
Corporate income tax		
Loss carryback institute (retroactive effect of tax losses for 2020, which can be retroactively applied in tax return for 2019 and 2018)	Neutral	Announcement: 2020-03-24 Legislation: 2020-06-30 In force from: 2020-07-01
Extraordinary depreciation for the 1st and 2nd depreciation group of tangible assets (12 months and 24 months)	Base decrease	Announcement: 2020-11-20 Legislation: 2020-12-18 In force from: 2021-01-01
Increase of the limit for depreciation of tangible assets and abolition of depreciation of intangible assets.	Base decrease	Announcement: 2020-11-20 Legislation: 2020-12-18 In force from: 2021-01-01
Value-added tax		
Reduction of reduced rate from 15% to 10% for accommodation, cultural and sporting events and services	Rate decrease	Announcement: 2020-06-30 Legislation: 2020-07-01 In force from: 2020-07-01
Environmentally-related taxes		
Excise duty on diesel was reduced	Rate decrease	Announcement: 2020-11-20 Legislation: 2020-12-31 In force from: 2021-01-01
Health-related taxes		
Increase in excise duty rates on tobacco products	Rate increase	Announcement: 2020-11-20 Legislation: 2020-12-28 In force from: 2021-01-01
Transaction taxes (movable and immovable property)		
Abolition of real estate acquisition tax	N/A	Announcement: 2020-09-25 Legislation: 2020-09-26 In force from: 2019-12-01
Other taxes		
25% reduction in road tax on trucks	Rate decrease	Announcement: 2020-06-30 Legislation: 2020-07-01 In force from: 2020-01-01
Waiver of sanctions, tax deferrals and their reduction CIT, PIT, VAT, road tax and real estate acquisition tax	N/A	Announcement: 2020-03-13 Legislation: 2020-03-16 In force from: 2020-03-16