



Frank Bold

Information for self -
employed at the time
of coronavirus

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PROGRAM

- 1. Liberation package**
- 2. Insurance holidays**
- 3. Electronic evidence of sales (EET)**
- 4. Compensation bonus**
- 5. Covid II. program**
- 6. Nursing aid**
- 7. Postponement of loan installments**
- 8. Rent**
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1. LIBERATION PACKAGE

Tax reliefs

- **the remission from fines for late submission of the personal income tax return until July 1, 2020 at the latest**
- **the remission of advance payments on income tax made in June; it does not mean the remission of the tax itself**
- **if you are a VAT payer: you can apply for a remission of penalties for a failure to submit a control statement if you can prove the connection between the delay and the coronavirus**
- **the fines for the late submission of a VAT control statement of CZK 1,000 incurred between March 1, 2020 and July 31, 2020 will be automatically remitted**

2. INSURANCE HOLIDAYS

Insurance holidays

- **self-employed entrepreneurs will not have to pay monthly advance payments on premiums between March and August 2020**
- **the minimum mandatory premium payments for that period are lifted**
- **there is no need to apply for the remission of the obligation to pay advances for March to August 2020, it is a legal regulation that will be automatically applied to all self-employed persons**

2. ELECTRONIC EVIDENCE OF SALES (EET)

EET

- **no taxpayer has to record his EET revenue** until the end of emergency state and for the next three months and this obligation will not be checked in any way

4. COMPENSATION BONUS

From April 9, 2020 self-employed persons can apply for a compensation bonus in the amount of CZK 25,000 (CZK 500 per day). A one-time payment for the period from 12 March to 30 April.

Who is this compensation bonus for?

- **For all self-employed persons, ie. not only for those who do business on the basis of a trade license**

How to apply for a bonus?

- **complete a simple application and a declaration of compliance with the conditions and send it to the financial office**
- **if you do not qualify for the bonus for the entire compensation period, 500 crowns per day from the total amount of 25 000 crowns will be deducted**

Žádost o poskytnutí kompenzačního bonusu

podle zákona č. 159/2020 Sb., o kompenzačním bonusu v souvislosti s krizovými opatřeními v souvislosti s výskytem koronaviru SARS CoV-2 (dále jen „zákon o kompenzačním bonusu“).

Finančnímu úřadu

Územní pracoviště (v/ve/pro)

A. ÚDAJE O DAŇOVÉM SUBJEKTU

Jméno a příjmení:

Datum narození: DIČ/RČ:

Kontaktní údaje (telefon/email):

Adresa místa pobytu:

Bankovní spojení (číslo účtu vedeného v české měně, na něž má být kompenzační bonus vyplacen)

Účet vedený u

č. účtu: kód banky:

Zádám o poskytnutí kompenzačního bonusu ve výši dle § 4 zákona o kompenzačním bonusu.

B. POŽADOVANÁ ČÁSTKA

Plná částka (tj. od 12. 3. do 30. 4. 2020) Za období od do

Počet dní: Částka celkem (v Kč):

C. ČESTNÉ PROHLÁŠENÍ

Dle § 7 odst. 1 písm. a) zákona o kompenzačním bonusu **prohlašuji**, že splňuji veškeré podmínky zákona o kompenzačním bonusu pro vznik nároku na kompenzační bonus.

V _____ dne _____

5. NURSING AID

Nursing aid

Who is this compensation bonus for?

- Self-employed persons are entitled to nursing aid during the care of a child younger than 13 years old
- can be drawn as long as children (under 13y) cannot attend school
- the financial support will be paid retroactively, i.e. for the past calendar month

How to apply ?

- application with sworn statement and confirmation of closed institution
- application in Czech: <https://osetrovne-osvc.plus4u.net/zadost/>

6. COVID II PROGRAM

The COVID II Guarantee Program

- the support is granted in the form of a commercial loan guarantee by the Czech-Moravian Guarantee and Development Bank and a financial contribution to commercial bank the interest
- the loan can only be used to cover operating expenses such as wages, rent, energy, supplier-customer invoices, material, inventory, etc.
- the first round of acceptance of applications for the program has been completed; the next round will be announced by the decision of the Ministry of Industry and Trade

7. POSTPONEMENT OF LOAN INSTALLMENT

Postponement of loan installment

- **installments may be deferred for consumer and business loans that were concluded and drawn before 26 March**
- **it is necessary to notify the creditor of the intention to postpone installments**
- **installments can be postponed either until the end of July or until October**
- **the first installment shall be deferred for the month following the month in which the deferral is notified**

7. RENT

Rent

A bill is being debated in Parliament, which will make it impossible for the landlord to give notice to the lessee in a certain time if he is in delay with the payment of the rent.

- the delay in lease payments must be due to emergency measures related to coronavirus**
- does not relieve the lessee of the obligation to pay the rent**
- the law has not been adopted by the Parliament yet**

RECOMMENDED SOURCES

<https://koronavirus.mzcr.cz/en>

<https://www.vlada.cz/en/media-centrum/aktualne/measures-adopted-by-the-czech-government-against-coronavirus-180545/>

https://www.financnisprava.cz/cs/financni-sprava/media-a-verejnost/nouzovy-stav/danove-informace/Handbook_for_taxpayers



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