

## TAX CALENDAR FOR OCTOBER

- 02.10. – Due date of withheld income tax for August 2023
- 02.10. – Submission of a tax return to claim a refund of excise duty according to § 57 of the Excise Tax Act (so-called green diesel) for the 2nd quarter of 2023
- 10.10. – Excise duty due date, excluding excise duty on alcohol for August 2023
- 13.10. – Submission of Intrastat declarations for September 2023 in paper form
- 17.10. – Submission of Intrastat declarations for September 2023 in electronic form
- 20.10. – Advance payment due date of the lump-sum personal income tax
- 20.10. – Due date of withheld advance payment on personal income tax of dependent activity for September 2023 (paid by employers on behalf of employees)
- 25.10. – Submission and due date of gambling tax return for the 3rd quarter of 2023
- 25.10. – Submission and due date of value-added tax return, control statement, and EC Sales List for September and the 3rd quarter of 2023
- 25.10. – Submission and due date of the gas, solid fuels, and electricity tax for September 2023
- 25.10. – Excise duty due date on alcohol for August 2023
- 25.10. – Submission of the excise duty return for September 2023
- 25.10. – Excise duty return to claim a refund of consumption tax, for example, from heating oil and other (technical) petrol for September 2023



31.10. – Submission and due date of Import One Stop Shop regime for September 2023

31.10. – Submission of an application for group registration pursuant to Section 95a of the VAT Act to be registered from 1 January of the following year, or an application for cancellation or change of group registration

31.10. – Due date of withheld income tax for September 2023

ASB Group Tax Team

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