

134**ACT**

of March 25, 2020

on amendments to Act No. 592/1992 Coll., on contributions to public health insurance, as amended

The Parliament of the Czech Republic has adopted the following act:

Art. 1

In the Act No. 592/1992 Coll., on contributions to public health insurance, as amended by the Act No. (*vast number of laws follows in the original*),

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the following Section 28c, following after Section 28b, shall be added:

„§ 28c

- (1) Deadline for submission of the summary referred to in Section 24 (2) determined for self-employed persons in Section 24 (2) shall not apply to the submission of such summary for the year 2019. The self-employed person is required to submit summary referred to in Section 24 (2) for the year 2019 to all health insurance companies where the self-employed person has been insured in period of 2019 not later than by August 3, 2020.
- (2) Until September 21, 2020, Section 18 (1) shall not apply to penalty fee as accessories to contributions or accessories to advances on contributions for the period beginning of March 2020 to the end of August 2020. Penalty fee for contributions or for an advance on contributions under the first sentence, which have not been paid during the period referred to in the first sentence, shall be incurred no earlier than September 22, 2020.
- (3) The self-employed person shall not pay an advance on the contributions in the amount of contributions calculated from one twelfth of the minimum assessment basis provided for in Section 3a for the period from the beginning of March 2020 to the end of August 2020.
- (4) A self-employed person, whose advance on contributions in the insurance period referred to in paragraph 3 is higher than the amount of the contributions calculated from one twelfth of the minimum assessment basis pursuant to Section 3a, shall only pay the difference between the amount of the advance on the contributions and the amount of the

contributions calculated from one twelfth of the minimum assessment basis pursuant to Section 3a.

- (5) The contributions to be paid by a self-employed person in the form of advances in accordance with paragraph 4 for the period from the beginning of March 2020 to the end of August 2020 shall be paid only in the form of additional payment on contributions, no later than 8 days after the date on which the summary pursuant to Paragraph 24 (2) for the year 2020 was, or eventually should have been, submitted. Where the self-employed person acts according to the first sentence hereof, the Section 7 (2) shall not apply in 2020 to advances on contributions during the period referred to in the first sentence.
- (6) An advance on the contributions to be paid by the self-employed person for the period from March 2020 to August 2020 shall be considered to be paid in the amount calculated from one twelfth of the minimum assessment basis pursuant to the Section 3a (2).
- (7) Where the self-employed person has made the payment of the advance on contributions in respect of March 2020, such advance shall be deemed to be the advance of September 2020. "

Art. 2**Effective date**

This Act comes into effect on the day of its publication.

Vondráček m.p.

Zeman m.p.

Babiš m.p.