

Tax Compliance Calendar 2023

January

Holidays: 01.01.2023 | 06.01.2023

Filing Deadlines

16.01.2023	VAT return 11/2022	☐
16.01.2023	Payroll taxes 12/2022	☐
31.01.2023	EC sales list 12/2022	☐

February

Filing Deadlines

15.02.2023	VAT return 12/2022	☐
15.02.2023	Payroll taxes 01/2023	☐
15.02.2023	CIT prepayment Q1 (01-03/2023)	☐
28.02.2023	EC sales list 01/2023	☐

March

Filing Deadlines

15.03.2023	VAT return 01/2023	☐
15.03.2023	Payroll taxes 02/2023	☐
31.03.2023	EC sales list 02/2023	☐

April

Holiday: 10.04.2023

Filing Deadlines

17.04.2023	VAT return 02/2023	☐
17.04.2023	Payroll taxes 03/2023	☐

May

Holidays: 01.05.2023 | 18.05.2023 | 29.05.2023

Filing Deadlines

01.05.2023	EC sales list 03/2023	☐
15.05.2023	VAT return 03/2023	☐
15.05.2023	Payroll taxes 04/2023	☐
15.05.2023	CIT prepayment Q2 (04-06/2023)	☐
31.05.2023	EC sales list 04/2023	☐

June

Holiday: 08.06.2023

Filing Deadlines

15.06.2023	VAT return 04/2023	☐
15.06.2023	Payroll taxes 05/2023	☐
30.06.2023	EC sales list 05/2023	☐
30.06.2023	VAT return 2022***	☐
30.06.2023	CIT return 2022***	☐

July

Filing Deadlines

17.07.2023	VAT return 05/2023	☐
17.07.2023	Payroll taxes 06/2023	☐
31.07.2023	EC sales list 06/2023	☐

August

Holiday: 15.08.2023

Filing Deadlines

15.08.2023	VAT return 06/2023	☐
15.08.2023	Payroll taxes 07/2023	☐
15.08.2023	CIT prepayment Q3 (07-09/2023)	☐
31.08.2023	EC sales list 07/2023	☐

September

Filing Deadlines

15.09.2023	VAT return 07/2023	☐
15.09.2023	Payroll taxes 08/2023	☐
30.09.2023	Financial Statements 31.12.2022*	☐
30.09.2023	VAT return 2022**	☐
30.09.2023	CIT return 2022**	☐

October

Holiday: 26.10.2023

Filing Deadlines

02.10.2023	EC sales list 08/2023	☐
16.10.2023	VAT return 08/2023	☐
16.10.2023	Payroll taxes 09/2023	☐
31.10.2023	EC sales list 09/2023	☐

November

Holiday: 01.11.2023

Filing Deadlines

15.11.2023	VAT return 09/2023	☐
15.11.2023	Payroll taxes 10/2023	☐
15.11.2023	CIT prepayment Q4 (10-12/2023)	☐
30.11.2023	EC sales list 10/2023	☐

December

Holidays: 08.12.2023 | 25.12.2023 | 26.12.2023

Filing Deadlines

15.12.2023	VAT return 10/2023	☐
15.12.2023	Payroll taxes 11/2023	☐
02.01.2024	EC sales list 11/2023	☐

* Given that the balance sheet date is 31st December. Otherwise, 9 months after balance sheet date.

** Annual tax returns have to be prepared for each calendar year [not fiscal year] and are usually submitted together with the FS. Recommended filing dates may vary depending on profit or loss situation.

*** If prepared and filed by the company itself [not by a tax advisor]

All indications without engagement, subject to modifications.



Grant Thornton